



OFFICE OF THE FINANCIAL SERVICES OFFICER
ACCOUNTING DEPARTMENT
135 VAN NESS AVENUE, ROOM 300
SAN FRANCISCO, CA 94102

BOARD OF EDUCATION
OFFICE OF THE SUPERINTENDENT
555 FRANKLIN STREET
SAN FRANCISCO, CA 94102

UNAUDITED ACTUALS DISTRICT OFFICE FISCAL YEAR 2024-2025 JULY 1 THROUGH JUNE 30



BOARD OF EDUCATION
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DR. MARIA SU
SUPERINTENDENT OF SCHOOLS
October 14, 2025

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2024-25 Unaudited Actuals	2025-26 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund	G	G
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units	G	G
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund	G	G
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund	G	G
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund	G	
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.74%
	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	MOE Met 0.00% 0.00%
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.	\$0.00 \$748,789,409.41 \$748,789,409.41
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	4.47%

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: _____

Printed Name: _____

Title: _____

To the Superintendent of Public Instruction:

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

Signed: 
County Superintendent/Designee
(Original signature required)

Date: 9/25/2025

Printed Name: Maria Su

Title: Superintendent

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

For County Office of Education:

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For School District:

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Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources	8010-8099	635,288,766.30	42,169,722.11	677,458,488.41		648,449,203.00	42,585,537.00	691,034,740.00	2.0%
2) Federal Revenue	8100-8299	1,373,057.65	42,401,702.66	43,774,760.31		859,096.00	37,547,161.07	38,406,257.07	-12.3%
3) Other State Revenue	8300-8599	33,437,825.83	128,498,552.74	161,936,378.57		23,547,300.00	115,796,831.30	139,344,131.30	-14.0%
4) Other Local Revenue	8600-8799	85,856,343.60	272,147,882.94	358,004,226.54		68,560,322.00	264,370,381.28	332,930,703.28	-7.0%
5) TOTAL, REVENUES		755,955,993.38	485,217,860.45	1,241,173,853.83		741,415,921.00	460,299,910.65	1,201,715,831.65	-3.2%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999	261,745,212.86	225,179,358.77	486,924,571.63		261,867,999.98	231,094,210.19	492,962,210.17	1.2%
2) Classified Salaries	2000-2999	82,544,872.24	107,203,099.81	189,747,972.05		82,624,631.06	127,957,095.33	210,581,726.39	11.0%
3) Employee Benefits	3000-3999	131,196,150.70	165,620,205.10	296,816,355.80		148,708,221.18	183,003,652.69	331,711,873.87	11.8%
4) Books and Supplies	4000-4999	7,722,736.91	32,737,580.93	40,460,317.84		11,414,836.41	34,407,599.90	45,822,436.31	13.3%
5) Services and Other Operating Expenditures	5000-5999	81,615,240.16	154,890,618.52	236,505,858.68		82,194,944.46	136,380,845.09	218,575,789.55	-7.6%
6) Capital Outlay	6000-6999	1,786,168.31	2,841,759.76	4,627,928.07		60,000.00	698,801.99	758,801.99	-83.6%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299	6,797,224.50	3,770,666.98	10,567,891.48		461,857.00	3,874,851.00	4,336,708.00	-59.0%
8) Other Outgo - Transfers of Indirect Costs	7400-7499	(20,269,955.19)	17,373,364.91	(2,896,590.28)		(21,715,762.06)	17,357,813.11	(4,357,948.95)	50.5%
9) TOTAL, EXPENDITURES	7300-7399	553,137,650.49	709,616,654.78	1,262,754,305.27		565,616,728.03	734,774,869.30	1,300,391,597.33	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		202,818,342.89	(224,398,794.33)	(21,580,451.44)		175,799,192.97	(274,474,958.65)	(98,675,765.68)	357.2%
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	21,208.59	17,092,774.60	17,113,983.19		0.00	527,624.68	527,624.68	-96.9%
2) Other Sources/Uses									
a) Sources	8930-8979	1,782,989.31	0.00	1,782,989.31		0.00	0.00	0.00	-100.0%
b) Uses	7630-7699	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	(210,625,434.53)	210,625,434.53	0.00		(224,598,530.98)	224,598,530.98	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		(208,863,653.81)	193,532,659.93	(15,330,993.88)		(224,598,530.98)	224,070,906.30	(527,624.68)	-96.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(6,045,310.92)	(30,866,134.40)	(36,911,445.32)		(48,799,338.01)	(50,404,052.35)	(99,203,390.36)	168.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791	229,338,015.43	238,608,070.20	467,946,085.63		221,181,527.51	207,741,935.80	428,923,463.31	-8.3%
b) Audit Adjustments	9793	(2,111,177.00)	0.00	(2,111,177.00)		0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			227,226,838.43	238,608,070.20	465,834,908.63	221,181,527.51	207,741,935.80	428,923,463.31	-7.9%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			227,226,838.43	238,608,070.20	465,834,908.63	221,181,527.51	207,741,935.80	428,923,463.31	-7.9%
2) Ending Balance, June 30 (E + F1e)			221,181,527.51	207,741,935.80	428,923,463.31	172,382,189.50	157,337,883.45	329,720,072.95	-23.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		71,203.37	0.00	71,203.37	0.00	0.00	0.00	-100.0%
Stores	9712		1,503,548.89	0.00	1,503,548.89	1,875,150.00	0.00	1,875,150.00	24.7%
Prepaid Items	9713		17,125.71	42,995.01	60,120.72	0.00	0.00	0.00	-100.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	207,698,940.79	207,698,940.79	0.00	176,615,462.59	176,615,462.59	-15.0%
c) Committed									
Stabilization Arrangements	9750		69,132,417.00	0.00	69,132,417.00	0.00	0.00	0.00	-100.0%
Other Commitments	9760		40,000,000.00	0.00	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.0%
d) Assigned									
Other Assignments	9780		8,283,581.52	0.00	8,283,581.52	22,072,980.78	0.00	22,072,980.78	166.5%
GASB 31/72 Fair Market Value of Investment	0000	9780	8,283,581.52		8,283,581.52			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		25,597,365.77	0.00	25,597,365.77	26,460,000.00	0.00	26,460,000.00	3.4%
Unassigned/Unappropriated Amount	9790		76,576,285.25	0.00	76,576,285.25	81,974,058.72	(19,277,579.14)	62,696,479.58	-18.1%
G. ASSETS									
1) Cash									
a) in County Treasury	9110		245,104,289.73	184,847,321.97	429,951,611.70				
1) Fair Value Adjustment to Cash in County Treasury	9111		(459,585.32)	0.00	(459,585.32)				
b) in Banks	9120		0.00	0.00	0.00				
c) in Revolving Cash Account	9130		71,203.37	0.00	71,203.37				
d) with Fiscal Agent/Trustee	9135		0.00	0.00	0.00				
e) Collections Awaiting Deposit	9140		0.00	0.00	0.00				
2) Investments	9150		0.00	0.00	0.00				
3) Accounts Receivable	9200		7,022,477.93	2,366.37	7,024,844.30				
4) Due from Grantor Government	9290		41,184,155.40	63,816,582.16	105,000,737.56				
5) Due from Other Funds	9310		0.00	0.00	0.00				
6) Stores	9320		1,503,548.89	0.00	1,503,548.89				

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)	
7) Prepaid Expenditures	9330		17,125.71	42,995.01	60,120.72				
8) Other Current Assets	9340		0.00	0.00	0.00				
9) Lease Receivable	9380		55,583,320.57	0.00	55,583,320.57				
10) TOTAL, ASSETS			350,026,536.28	248,709,265.51	598,735,801.79				
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		68,591,776.53	28,019,955.49	96,611,732.02				
2) Due to Grantor Governments	9590		2,746,064.00	24,025.27	2,770,089.27				
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		181,863.99	12,923,348.95	13,105,212.94				
6) TOTAL, LIABILITIES			71,519,704.52	40,967,329.71	112,487,034.23				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources	9690		57,325,304.25	0.00	57,325,304.25				
2) TOTAL, DEFERRED INFLOWS			57,325,304.25	0.00	57,325,304.25				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			221,181,527.51	207,741,935.80	428,923,463.31				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year	8011		307,966,829.00	0.00	307,966,829.00	317,729,826.00	0.00	317,729,826.00	3.2%
Education Protection Account State Aid - Current Year	8012		40,083,386.00	0.00	40,083,386.00	9,082,466.00	0.00	9,082,466.00	-77.3%
State Aid - Prior Years	8019		(2,295.16)	0.00	(2,295.16)	(555,948.00)	0.00	(555,948.00)	24,122.6%
Tax Relief Subventions									
Homeowners' Exemptions	8021		434,102.00	0.00	434,102.00	426,567.00	0.00	426,567.00	-1.7%
Timber Yield Tax	8022		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8029		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes	8041		227,223,431.00	0.00	227,223,431.00	235,111,896.00	0.00	235,111,896.00	3.5%
Unsecured Roll Taxes	8042		10,103,281.00	0.00	10,103,281.00	12,172,405.00	0.00	12,172,405.00	20.5%
Prior Years' Taxes	8043		(7,677,729.00)	0.00	(7,677,729.00)	(10,387,352.00)	0.00	(10,387,352.00)	35.3%
Supplemental Taxes	8044		1,472,780.46	0.00	1,472,780.46	3,229,392.00	0.00	3,229,392.00	119.3%

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)	
Education Revenue Augmentation Fund (ERAF)	8045		67,118,420.00	0.00	67,118,420.00	92,820,421.00	0.00	92,820,421.00	38.3%
Community Redevelopment Funds (SB 617/699/1992)	8047		21,366,517.00	0.00	21,366,517.00	20,984,300.00	0.00	20,984,300.00	-1.8%
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			668,088,722.30	0.00	668,088,722.30	680,613,973.00	0.00	680,613,973.00	1.9%
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	(32,799,956.00)	0.00	(32,799,956.00)	(32,164,770.00)	0.00	(32,164,770.00)	-1.9%
Property Taxes Transfers		8097	0.00	42,169,722.11	42,169,722.11	0.00	42,585,537.00	42,585,537.00	1.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			635,288,766.30	42,169,722.11	677,458,488.41	648,449,203.00	42,585,537.00	691,034,740.00	2.0%
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	13,967,063.49	13,967,063.49	0.00	14,620,996.00	14,620,996.00	4.7%
Special Education Discretionary Grants		8182	0.00	1,063,429.14	1,063,429.14	0.00	1,375,869.00	1,375,869.00	29.4%
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		17,939,248.57	17,939,248.57		14,362,058.00	14,362,058.00	-19.9%
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		1,796,145.89	1,796,145.89		2,523,556.00	2,523,556.00	40.5%
Title III, Immigrant Student Program	4201	8290		48,937.25	48,937.25		200,000.00	200,000.00	308.7%
Title III, English Learner Program	4203	8290		1,297,382.23	1,297,382.23		1,477,935.63	1,477,935.63	13.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290							
				3,509,487.38	3,509,487.38			2,896,938.44	2,896,938.44
				0.00	0.00			0.00	0.0%
			1,373,057.65	2,780,008.71	4,153,066.36	859,096.00	89,808.00	948,904.00	-77.2%
TOTAL, FEDERAL REVENUE	All Other	8290	1,373,057.65	42,401,702.66	43,774,760.31	859,096.00	37,547,161.07	38,406,257.07	-12.3%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		2,543,063.00	2,543,063.00			2,543,063.00	2,543,063.00
Prior Years	6500	8319		152,504.00	152,504.00			0.00	0.00
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,224,890.00	0.00	2,224,890.00	2,296,914.00	0.00	2,296,914.00	3.2%
Lottery - Unrestricted and Instructional Materials		8560	9,414,495.67	4,503,638.80	13,918,134.47	8,368,665.00	3,593,000.00	11,961,665.00	-14.1%
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		29,956,084.00	29,956,084.00			23,658,590.00	23,658,590.00
After School Education and Safety (ASES)	6010	8590		13,317,616.83	13,317,616.83			12,734,922.73	12,734,922.73
Charter School Facility Grant	6030	8590		0.00	0.00			0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		377,375.98	377,375.98			296,277.96	296,277.96
California Clean Energy Jobs Act	6230	8590		0.00	0.00			0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		2,155,748.82	2,155,748.82			2,374,870.00	2,374,870.00
Arts and Music in Schools (Prop 28)	6770	8590		7,246,093.00	7,246,093.00			8,504,208.19	8,504,208.19
American Indian Early Childhood Education	7210	8590		0.00	0.00			0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00			0.00	0.0%
All Other State Revenue	All Other	8590	21,798,440.16	68,246,428.31	90,044,868.47	12,881,721.00	62,091,899.42	74,973,620.42	-16.7%
TOTAL, OTHER STATE REVENUE			33,437,825.83	128,498,552.74	161,936,378.57	23,547,300.00	115,796,831.30	139,344,131.30	-14.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	60,531,127.57	60,531,127.57	0.00	107,585,771.00	107,585,771.00	77.7%
Other	8622		42,587,018.57	0.00	42,587,018.57	36,360,000.00	0.00	36,360,000.00	-14.6%
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies	8631		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	8632		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	8634		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	8639		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	8650		11,975,662.38	0.00	11,975,662.38	14,267,525.00	0.00	14,267,525.00	19.1%
Interest	8660		21,346,132.02	961.66	21,347,093.68	17,932,797.00	0.00	17,932,797.00	-16.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		8,283,581.52	0.00	8,283,581.52	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		1,175,613.06	0.00	1,175,613.06	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees	8681		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	8689		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment	8691		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources	8697		0.00	3,770,666.98	3,770,666.98	0.00	3,874,851.00	3,874,851.00	2.8%
All Other Local Revenue	8699		488,336.05	207,845,126.73	208,333,462.78	0.00	152,909,759.28	152,909,759.28	-26.6%

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		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			85,856,343.60	272,147,882.94	358,004,226.54	68,560,322.00	264,370,381.28	332,930,703.28	-7.0%
TOTAL, REVENUES			755,955,993.38	485,217,860.45	1,241,173,853.83	741,415,921.00	460,299,910.65	1,201,715,831.65	-3.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries	1100		231,443,881.58	127,492,848.65	358,936,730.23	224,105,046.52	133,734,474.53	357,839,521.05	-0.3%
Certificated Pupil Support Salaries	1200		2,409,203.27	67,726,244.09	70,135,447.36	10,822,193.48	68,075,654.39	78,897,847.87	12.5%
Certificated Supervisors' and Administrators' Salaries	1300		27,225,460.40	16,109,218.04	43,334,678.44	26,457,555.72	16,682,815.86	43,140,371.58	-0.4%
Other Certificated Salaries	1900		666,667.61	13,851,047.99	14,517,715.60	483,204.26	12,601,265.41	13,084,469.67	-9.9%
TOTAL, CERTIFICATED SALARIES			261,745,212.86	225,179,358.77	486,924,571.63	261,867,999.98	231,094,210.19	492,962,210.17	1.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries	2100		4,159,217.34	54,057,587.54	58,216,804.88	4,794,460.03	71,011,426.49	75,805,886.52	30.2%
Classified Support Salaries	2200		29,740,673.18	13,215,328.97	42,956,002.15	32,087,802.13	15,036,664.63	47,124,466.76	9.7%
Classified Supervisors' and Administrators' Salaries	2300		14,369,178.22	7,904,225.21	22,273,403.43	13,063,298.52	8,817,061.57	21,880,360.09	-1.8%
Clerical, Technical and Office Salaries	2400		27,018,412.20	11,442,836.60	38,461,248.80	26,406,260.02	9,808,171.52	36,214,431.54	-5.8%
Other Classified Salaries	2900		7,257,391.30	20,583,121.49	27,840,512.79	6,272,810.36	23,283,771.12	29,556,581.48	6.2%
TOTAL, CLASSIFIED SALARIES			82,544,872.24	107,203,099.81	189,747,972.05	82,624,631.06	127,957,095.33	210,581,726.39	11.0%
EMPLOYEE BENEFITS									
STRS	3101-3102		45,738,847.65	81,149,755.03	126,888,602.68	51,876,330.48	83,485,985.85	135,362,316.33	6.7%
PERS	3201-3202		0.00	0.00	0.00	9,288,546.39	6,833,581.62	16,122,128.01	New

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	3301-3302		19,436,611.56	17,678,551.98	37,115,163.54	9,866,005.72	12,687,039.26	22,553,044.98	-39.2%
Health and Welfare Benefits	3401-3402		40,584,698.08	40,540,763.73	81,125,461.81	44,923,238.48	47,854,198.68	92,777,437.16	14.4%
Unemployment Insurance	3501-3502		381,793.33	390,848.54	772,641.87	172,510.04	175,882.38	348,392.42	-54.9%
Workers' Compensation	3601-3602		8,715,110.76	8,496,316.47	17,211,427.23	14,154,016.67	14,359,140.55	28,513,157.22	65.7%
OPEB, Allocated	3701-3702		16,339,089.32	17,363,969.35	33,703,058.67	18,319,885.94	17,506,491.07	35,826,377.01	6.3%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.00	107,687.46	101,333.28	209,020.74	New
TOTAL, EMPLOYEE BENEFITS			131,196,150.70	165,620,205.10	296,816,355.80	148,708,221.18	183,003,652.69	331,711,873.87	11.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials	4100		0.00	9,545,659.81	9,545,659.81	0.00	800,000.00	800,000.00	-91.6%
Books and Other Reference Materials	4200		4,744.35	845,531.94	850,276.29	10,875.71	1,136,458.35	1,147,334.06	34.9%
Materials and Supplies	4300		4,727,396.20	13,576,622.96	18,304,019.16	8,118,451.93	24,653,964.99	32,772,416.92	79.0%
Noncapitalized Equipment	4400		2,990,420.85	7,282,799.99	10,273,220.84	3,285,508.77	6,346,176.56	9,631,685.33	-6.2%
Food	4700		175.51	1,486,966.23	1,487,141.74	0.00	1,471,000.00	1,471,000.00	-1.1%
TOTAL, BOOKS AND SUPPLIES			7,722,736.91	32,737,580.93	40,460,317.84	11,414,836.41	34,407,599.90	45,822,436.31	13.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services	5100		1,894,893.16	100,459,441.30	102,354,334.46	1,946,237.79	72,425,215.27	74,371,453.06	-27.3%
Travel and Conferences	5200		294,276.97	1,059,288.43	1,353,565.40	211,219.04	1,354,994.00	1,566,213.04	15.7%
Dues and Memberships	5300		145,131.63	43,802.52	188,934.15	134,460.56	43,700.00	178,160.56	-5.7%
Insurance	5400 - 5450		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500		14,903,794.42	310,424.68	15,214,219.10	17,597,440.42	0.00	17,597,440.42	15.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		502,587.52	2,573,136.02	3,075,723.54	896,692.43	16,544,117.60	17,440,810.03	467.0%
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		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		60,792,660.33	50,430,026.05	111,222,686.38	57,146,409.78	45,889,506.87	103,035,916.65	-7.4%
Communications	5900		3,081,896.13	14,499.52	3,096,395.65	4,262,484.44	123,311.35	4,385,795.79	41.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			81,615,240.16	154,890,618.52	236,505,858.68	82,194,944.46	136,380,845.09	218,575,789.55	-7.6%
CAPITAL OUTLAY									
Land	6100		0.00	40,470.57	40,470.57	0.00	2,000.00	2,000.00	-95.1%
Land Improvements	6170		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		3,179.00	2,534,553.62	2,537,732.62	0.00	696,801.99	696,801.99	-72.5%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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		0.00	266,735.57	266,735.57	60,000.00	0.00	60,000.00	-77.5%
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		1,782,989.31	0.00	1,782,989.31	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			1,786,168.31	2,841,759.76	4,627,928.07	60,000.00	698,801.99	758,801.99	-83.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements	7110		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools	7130		58,700.00	0.00	58,700.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools	7141		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices	7142		563,305.00	0.00	563,305.00	461,857.00	0.00	461,857.00	-18.0%
Payments to JPAs	7143		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools	7211		0.00	3,770,666.98	3,770,666.98	0.00	3,874,851.00	3,874,851.00	2.8%
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	0.0%
All Other Transfers		7281-7283		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	0.0%
Debt Service									
Debt Service - Interest	7438		189,355.12	0.00	189,355.12	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal	7439		5,985,864.38	0.00	5,985,864.38	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,797,224.50	3,770,666.98	10,567,891.48	461,857.00	3,874,851.00	4,336,708.00	-59.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

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		(17,373,364.91)	17,373,364.91	0.00	(17,357,813.11)	17,357,813.11	0.00	0.0%
Transfers of Indirect Costs - Interfund	7350		(2,896,590.28)	0.00	(2,896,590.28)	(4,357,948.95)	0.00	(4,357,948.95)	50.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(20,269,955.19)	17,373,364.91	(2,896,590.28)	(21,715,762.06)	17,357,813.11	(4,357,948.95)	50.5%
TOTAL, EXPENDITURES			553,137,650.49	709,616,654.78	1,262,754,305.27	565,616,728.03	734,774,869.30	1,300,391,597.33	3.0%
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		21,208.59	0.00	21,208.59	0.00	0.00	0.00	-100.0%
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	17,092,774.60	17,092,774.60	0.00	527,624.68	527,624.68	-96.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			21,208.59	17,092,774.60	17,113,983.19	0.00	527,624.68	527,624.68	-96.9%
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		1,782,989.31	0.00	1,782,989.31	0.00	0.00	0.00	-100.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			1,782,989.31	0.00	1,782,989.31	0.00	0.00	0.00	-100.0%
USES									

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		(210,625,434.53)	210,625,434.53	0.00	(224,598,530.98)	224,598,530.98	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(210,625,434.53)	210,625,434.53	0.00	(224,598,530.98)	224,598,530.98	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(208,863,653.81)	193,532,659.93	(15,330,993.88)	(224,070,906.30)	(527,624.68)		-96.6%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources	8010-8099		635,288,766.30	42,169,722.11	677,458,488.41	648,449,203.00	42,585,537.00	691,034,740.00	2.0%
2) Federal Revenue	8100-8299		1,373,057.65	42,401,702.66	43,774,760.31	859,096.00	37,547,161.07	38,406,257.07	-12.3%
3) Other State Revenue	8300-8599		33,437,825.83	128,498,552.74	161,936,378.57	23,547,300.00	115,796,831.30	139,344,131.30	-14.0%
4) Other Local Revenue	8600-8799		85,856,343.60	272,147,882.94	358,004,226.54	68,560,322.00	264,370,381.28	332,930,703.28	-7.0%
5) TOTAL, REVENUES			755,955,993.38	485,217,860.45	1,241,173,853.83	741,415,921.00	460,299,910.65	1,201,715,831.65	-3.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		333,454,019.94	407,449,309.88	740,903,329.82	335,220,350.68	416,578,496.36	751,798,847.04	1.5%
2) Instruction - Related Services	2000-2999		54,699,218.91	91,076,214.42	145,775,433.33	55,731,395.61	95,038,829.35	150,770,224.96	3.4%
3) Pupil Services	3000-3999		55,538,443.59	133,668,952.56	189,207,396.15	61,821,315.57	136,559,508.48	198,380,824.05	4.8%
4) Ancillary Services	4000-4999		1,876,249.41	6,503,615.69	8,379,865.10	160,000.00	6,680,158.25	6,840,158.25	-18.4%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	37,496.30	37,496.30	0.00	28,434.08	28,434.08	-24.2%
7) General Administration	7000-7999		38,688,296.33	38,762,086.15	77,450,382.48	39,711,376.86	32,485,438.36	72,196,815.22	-6.8%
8) Plant Services	8000-8999		62,084,197.81	28,348,312.80	90,432,510.61	72,510,432.31	43,529,153.42	116,039,585.73	28.3%
9) Other Outgo	9000-9999	Except 7600-7699	6,797,224.50	3,770,666.98	10,567,891.48	461,857.00	3,874,851.00	4,336,708.00	-59.0%
10) TOTAL, EXPENDITURES			553,137,650.49	709,616,654.78	1,262,754,305.27	565,616,728.03	734,774,869.30	1,300,391,597.33	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			202,818,342.89	(224,398,794.33)	(21,580,451.44)	175,799,192.97	(274,474,958.65)	(98,675,765.68)	357.2%
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		21,208.59	17,092,774.60	17,113,983.19	0.00	527,624.68	527,624.68	-96.9%
2) Other Sources/Uses									
a) Sources	8930-8979		1,782,989.31	0.00	1,782,989.31	0.00	0.00	0.00	-100.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(210,625,434.53)	210,625,434.53	0.00	(224,598,530.98)	224,598,530.98	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(208,863,653.81)	193,532,659.93	(15,330,993.88)	(224,598,530.98)	224,070,906.30	(527,624.68)	-96.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,045,310.92)	(30,866,134.40)	(36,911,445.32)	(48,799,338.01)	(50,404,052.35)	(99,203,390.36)	168.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		229,338,015.43	238,608,070.20	467,946,085.63	221,181,527.51	207,741,935.80	428,923,463.31	-8.3%

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	(2,111,177.00)	0.00	(2,111,177.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			227,226,838.43	238,608,070.20	465,834,908.63	221,181,527.51	207,741,935.80	428,923,463.31	-7.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			227,226,838.43	238,608,070.20	465,834,908.63	221,181,527.51	207,741,935.80	428,923,463.31	-7.9%
2) Ending Balance, June 30 (E + F1e)			221,181,527.51	207,741,935.80	428,923,463.31	172,382,189.50	157,337,883.45	329,720,072.95	-23.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	71,203.37	0.00	71,203.37	0.00	0.00	0.00	-100.0%
Stores		9712	1,503,548.89	0.00	1,503,548.89	1,875,150.00	0.00	1,875,150.00	24.7%
Prepaid Items		9713	17,125.71	42,995.01	60,120.72	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	207,698,940.79	207,698,940.79	0.00	176,615,462.59	176,615,462.59	-15.0%
c) Committed									
Stabilization Arrangements		9750	69,132,417.00	0.00	69,132,417.00	0.00	0.00	0.00	-100.0%
Other Commitments (by Resource/Object)		9760	40,000,000.00	0.00	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	8,283,581.52	0.00	8,283,581.52	22,072,980.78	0.00	22,072,980.78	166.5%
GASB 31/72 Fair Market Value of Investment	0000	9780	8,283,581.52		8,283,581.52			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	25,597,365.77	0.00	25,597,365.77	26,460,000.00	0.00	26,460,000.00	3.4%
Unassigned/Unappropriated Amount		9790	76,576,285.25	0.00	76,576,285.25	81,974,058.72	(19,277,579.14)	62,696,479.58	-18.1%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	16,751,052.80	13,028,146.26
3061	ESSA: Title I, Migrant Ed Summer Program	0.00	.06
3311	Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School ISPs	0.00	328,382.00
3312	Special Ed: IDEA Local Assistance, Part B, Sec 611, Early Intervening Services	0.00	122,364.26
3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	0.00	207,278.89
4035	ESSA: Title II, Part A, Supporting Effective Instruction	0.00	1,267,743.36
4127	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	0.00	164,536.00
5810	Other Restricted Federal	2,113.90	0.00
6211	Literacy Coaches and Reading Specialists Grant Program	1,774,390.22	138,557.24
6230	California Clean Energy Jobs Act	23,917.25	23,917.25
6266	Educator Effectiveness, FY 2021-22	1,709,884.26	0.00
6300	Lottery: Instructional Materials	2,175,132.62	2,175,132.62
6332	CA Community Schools Partnership Act - Implementation Grant	13,834,169.44	12,252,711.83
6500	Special Education	0.00	.01
6546	Mental Health-Related Services	2.00	2.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	9,309,073.73	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	2,385,197.64	4,860,130.49
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,458,649.79	1,458,648.79
7311	Classified School Employee Professional Development Block Grant	93,085.85	93,085.85
7388	SB 117 COVID-19 LEA Response Funds	393.16	393.16
7399	LCFF Equity Multiplier	1,496,433.96	1,496,433.96
7412	A-G Access/Success Grant	4,259,479.07	4,259,080.21
7413	A-G Learning Loss Mitigation Grant	880,353.16	880,353.19
7415	Classified School Employee Summer Assistance Program	109,060.42	109,060.42
7435	Learning Recovery Emergency Block Grant	14,379,228.80	11,115,138.95
7810	Other Restricted State	244,022.14	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	0.00	455,869.88
9010	Other Restricted Local	136,813,300.58	122,178,495.91
Total, Restricted Balance		207,698,940.79	176,615,462.59

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		3,852,064.95	0.00	-200.0%
5) TOTAL, REVENUES			3,852,064.95	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		1,163,838.17	0.00	-100.0%
5) Services and Other Operating Expenditures	5000-5999		2,489,561.14	0.00	-200.0%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,653,399.31	0.00	-300.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			198,665.64	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)			198,665.64	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		4,288,250.01	4,486,915.65	4.6%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,288,250.01	4,486,915.65	4.6%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,288,250.01	4,486,915.65	4.6%
2) Ending Balance, June 30 (E + F1e)			4,486,915.65	4,486,915.65	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		4,486,915.65	4,486,915.65	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		4,486,915.65		
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			4,486,915.65		
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)			4,486,915.65		
REVENUES					
Sale of Equipment and Supplies	8631		0.00	0.00	0.0%
All Other Sales	8639		2,132,918.36	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		1,719,146.59	0.00	-100.0%
TOTAL, REVENUES			3,852,064.95	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		1,163,838.17	0.00	-100.0%
Noncapitalized Equipment	4400		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,163,838.17	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Dues and Memberships	5300		128,120.11	0.00	-100.0%
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		2,361,441.03	0.00	-100.0%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,489,561.14	0.00	-200.0%
CAPITAL OUTLAY					
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund	7350		0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,653,399.31	0.00	-300.0%
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			0.00	0.00	0.0%
(a- b + c - d + e)					

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	3,852,064.95	0.00	-200.0%
5) TOTAL, REVENUES			3,852,064.95	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		3,653,399.31	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			3,653,399.31	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			198,665.64	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)			198,665.64	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,288,250.01	4,486,915.65	4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,288,250.01	4,486,915.65	4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,288,250.01	4,486,915.65	4.6%
2) Ending Balance, June 30 (E + F1e)			4,486,915.65	4,486,915.65	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	4,486,915.65	4,486,915.65	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%

San Francisco Unified
San Francisco County

Unaudited Actuals
Student Activity Special Revenue Fund
Exhibit: Restricted Balance Detail

38 68478 0000000
Form 08
F8AEUYCUYD(2024-25)

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
8210	Student Activity Funds	4,486,915.65	4,486,915.65
Total, Restricted Balance		4,486,915.65	4,486,915.65

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		518,231.00	473,294.00	-8.7%
4) Other Local Revenue	8600-8799		6,920.04	0.00	-100.0%
5) TOTAL, REVENUES			525,151.04	473,294.00	-9.9%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		128,873.26	78,262.56	-39.3%
2) Classified Salaries	2000-2999		173,811.11	207,010.46	19.1%
3) Employee Benefits	3000-3999		108,897.17	105,183.85	-3.4%
4) Books and Supplies	4000-4999		20,547.36	25,000.00	21.7%
5) Services and Other Operating Expenditures	5000-5999		8,923.64	42,638.13	377.8%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		19,803.26	32,296.00	63.1%
9) TOTAL, EXPENDITURES			460,855.80	490,391.00	6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			64,295.24	(17,097.00)	-126.6%
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)			64,295.24	(17,097.00)	-126.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		455,208.87	519,504.11	14.1%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			455,208.87	519,504.11	14.1%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			455,208.87	519,504.11	14.1%
2) Ending Balance, June 30 (E + F1e)			519,504.11	502,407.11	-3.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		519,504.11	502,407.11	-3.3%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		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		520,067.38		
1) Fair Value Adjustment to Cash in County Treasury	9111		(563.27)		
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			519,504.11		
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				
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					
(must agree with line F2) (G10 + H2) - (I6 + J2)			519,504.11		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year	8091		0.00	0.00	0.0%
LCFF Transfers - Prior Years	8099		0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs	8285		0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources	8287		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	8311		0.00	0.00	0.0%
All Other State Apportionments - Prior Years	8319		0.00	0.00	0.0%
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.0%
Adult Education Program	6391	8590	518,231.00	473,294.00	-8.7%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			518,231.00	473,294.00	-8.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.0%
Interest	8660		0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		6,920.04	0.00	-100.0%
Fees and Contracts					
Adult Education Fees	8671		0.00	0.00	0.0%
Interagency Services	8677		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Tuition	8710		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,920.04	0.00	-100.0%
TOTAL, REVENUES			525,151.04	473,294.00	-9.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries	1100		32,259.66	50,000.00	55.0%
Certificated Pupil Support Salaries	1200		79,358.68	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries	1300		17,254.92	28,262.56	63.8%
Other Certificated Salaries	1900		0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			128,873.26	78,262.56	-39.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries	2100		0.00	0.00	0.0%
Classified Support Salaries	2200		508.56	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		110,521.89	114,526.80	3.6%
Other Classified Salaries	2900		62,780.66	92,483.66	47.3%
TOTAL, CLASSIFIED SALARIES			173,811.11	207,010.46	19.1%
EMPLOYEE BENEFITS					
STRS	3101-3102		24,576.75	14,948.15	-39.2%
PERS	3201-3202		0.00	23,956.76	New
OASDI/Medicare/Alternative	3301-3302		32,516.62	16,789.46	-48.4%
Health and Welfare Benefits	3401-3402		30,612.28	25,744.76	-15.9%
Unemployment Insurance	3501-3502		356.78	141.53	-60.3%
Workers' Compensation	3601-3602		6,720.74	11,410.73	69.8%
OPEB, Allocated	3701-3702		14,114.00	12,131.62	-14.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	60.84	New
TOTAL, EMPLOYEE BENEFITS			108,897.17	105,183.85	-3.4%
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		8,551.52	5,000.00	-41.5%
Noncapitalized Equipment	4400		11,995.84	20,000.00	66.7%
TOTAL, BOOKS AND SUPPLIES			20,547.36	25,000.00	21.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		2,334.20	3,000.00	28.5%
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		6,492.24	38,638.13	495.1%
Communications	5900		97.20	1,000.00	928.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,923.64	42,638.13	377.8%
CAPITAL OUTLAY					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Payments to Districts or Charter Schools	7141		0.00	0.00	0.0%
Payments to County Offices	7142		0.00	0.00	0.0%
Payments to JPAs	7143		0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools	7211		0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund	7350		19,803.26	32,296.00	63.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			19,803.26	32,296.00	63.1%
TOTAL, EXPENDITURES			460,855.80	490,391.00	6.4%
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					
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		518,231.00	473,294.00	-8.7%
4) Other Local Revenue	8600-8799		6,920.04	0.00	-100.0%
5) TOTAL, REVENUES			525,151.04	473,294.00	-9.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	152,278.13	New
2) Instruction - Related Services	2000-2999		250,123.48	200,093.33	-20.0%
3) Pupil Services	3000-3999		190,329.15	105,723.54	-44.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		19,803.26	32,296.00	63.1%
8) Plant Services	8000-8999		599.91	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			460,855.80	490,391.00	6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			64,295.24	(17,097.00)	-126.6%
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)			64,295.24	(17,097.00)	-126.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		455,208.87	519,504.11	14.1%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			455,208.87	519,504.11	14.1%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			455,208.87	519,504.11	14.1%
2) Ending Balance, June 30 (E + F1e)			519,504.11	502,407.11	-3.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		519,504.11	502,407.11	-3.3%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		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
6391	Adult Education Program	519,504.11	502,407.11
Total, Restricted Balance		519,504.11	502,407.11

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		14,380,012.00	14,742,485.08	2.5%
3) Other State Revenue	8300-8599		32,301,740.16	33,233,763.41	2.9%
4) Other Local Revenue	8600-8799		9,078,002.54	3,630,429.76	-60.0%
5) TOTAL, REVENUES			55,759,754.70	51,606,678.25	-7.4%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		15,518,439.87	15,237,343.93	-1.8%
2) Classified Salaries	2000-2999		17,010,397.85	18,137,092.54	6.6%
3) Employee Benefits	3000-3999		13,425,256.35	13,901,083.02	3.5%
4) Books and Supplies	4000-4999		684,704.16	1,821,816.85	166.1%
5) Services and Other Operating Expenditures	5000-5999		2,285,650.34	3,033,023.32	32.7%
6) Capital Outlay	6000-6999		0.00	150,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		2,099,623.49	3,028,646.17	44.2%
9) TOTAL, EXPENDITURES			51,024,072.06	55,309,005.83	8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,735,682.64	(3,702,327.58)	-178.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		621,208.59	527,624.68	-15.1%
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			621,208.59	527,624.68	-15.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,356,891.23	(3,174,702.90)	-159.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		25,530,409.87	30,887,301.10	21.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,530,409.87	30,887,301.10	21.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,530,409.87	30,887,301.10	21.0%
2) Ending Balance, June 30 (E + F1e)			30,887,301.10	27,712,598.20	-10.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		24,429,366.15	22,618,990.54	-7.4%
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		6,457,934.95	6,390,303.37	-1.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	(1,296,695.71)	New
G. ASSETS					
1) Cash					
a) in County Treasury	9110		34,766,492.22		
1) Fair Value Adjustment to Cash in County Treasury	9111		(37,654.89)		
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		11,017,165.70		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			45,746,003.03		
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		79,884.25		
2) Due to Grantor Governments	9590		6,283,025.30		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640				
5) Unearned Revenue	9650		8,495,792.38		
6) TOTAL, LIABILITIES			14,858,701.93		
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)			30,887,301.10		
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	14,380,012.00	14,742,485.08	2.5%
TOTAL, FEDERAL REVENUE			14,380,012.00	14,742,485.08	2.5%
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	23,776,464.00	28,450,880.44	19.7%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	8,525,276.16	4,782,882.97	-43.9%
TOTAL, OTHER STATE REVENUE			32,301,740.16	33,233,763.41	2.9%
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		0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		300,279.98	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees	8673		76,662.00	0.00	-100.0%
Interagency Services	8677		0.00	0.00	0.0%
All Other Fees and Contracts	8689		4,683,630.42	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue	8699		4,017,430.14	3,630,429.76	-9.6%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,078,002.54	3,630,429.76	-60.0%
TOTAL, REVENUES			55,759,754.70	51,606,678.25	-7.4%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries	1100		11,543,049.39	11,127,240.64	-3.6%
Certificated Pupil Support Salaries	1200		128,283.35	115,171.10	-10.2%
Certificated Supervisors' and Administrators' Salaries	1300		2,885,314.18	3,013,628.57	4.4%
Other Certificated Salaries	1900		961,792.95	981,303.62	2.0%
TOTAL, CERTIFICATED SALARIES			15,518,439.87	15,237,343.93	-1.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries	2100		10,710,375.03	11,198,062.20	4.6%
Classified Support Salaries	2200		2,225,190.33	2,409,545.86	8.3%
Classified Supervisors' and Administrators' Salaries	2300		353,294.68	486,942.49	37.8%
Clerical, Technical and Office Salaries	2400		3,063,722.97	3,033,151.46	-1.0%
Other Classified Salaries	2900		657,814.84	1,009,390.53	53.4%
TOTAL, CLASSIFIED SALARIES			17,010,397.85	18,137,092.54	6.6%
EMPLOYEE BENEFITS					
STRS	3101-3102		4,049,681.41	4,124,480.38	1.8%
PERS	3201-3202		0.00	892,125.29	New
OASDI/Medicare/Alternative	3301-3302		2,416,296.47	1,579,808.02	-34.6%
Health and Welfare Benefits	3401-3402		4,361,262.10	4,422,060.22	1.4%
Unemployment Insurance	3501-3502		39,187.97	16,372.81	-58.2%
Workers' Compensation	3601-3602		828,975.12	1,334,975.79	61.0%
OPEB, Allocated	3701-3702		1,729,853.28	1,522,927.53	-12.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	8,332.98	New
TOTAL, EMPLOYEE BENEFITS			13,425,256.35	13,901,083.02	3.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials	4100		0.00	0.00	0.0%
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		570,300.07	1,750,412.60	206.9%
Noncapitalized Equipment	4400		114,404.09	71,404.25	-37.6%
Food	4700		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			684,704.16	1,821,816.85	166.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		8,598.08	31,000.00	260.5%
Dues and Memberships	5300		0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		246,540.48	280,000.00	13.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		78,424.60	89,033.00	13.5%
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		1,949,844.64	2,596,990.32	33.2%
Communications	5900		2,242.54	36,000.00	1,505.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,285,650.34	3,033,023.32	32.7%
CAPITAL OUTLAY					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	150,000.00	New
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	150,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund	7350		2,099,623.49	3,028,646.17	44.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,099,623.49	3,028,646.17	44.2%
TOTAL, EXPENDITURES			51,024,072.06	55,309,005.83	8.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund	8911		21,208.59	0.00	-100.0%
Other Authorized Interfund Transfers In	8919		600,000.00	527,624.68	-12.1%
(a) TOTAL, INTERFUND TRANSFERS IN			621,208.59	527,624.68	-15.1%
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)			621,208.59	527,624.68	-15.1%

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		14,380,012.00	14,742,485.08	2.5%
3) Other State Revenue	8300-8599		32,301,740.16	33,233,763.41	2.9%
4) Other Local Revenue	8600-8799		9,078,002.54	3,630,429.76	-60.0%
5) TOTAL, REVENUES			55,759,754.70	51,606,678.25	-7.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		31,318,616.95	32,630,871.31	4.2%
2) Instruction - Related Services	2000-2999		12,940,847.24	14,432,722.79	11.5%
3) Pupil Services	3000-3999		3,243,507.88	3,643,608.36	12.3%
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		2,099,623.49	3,028,646.17	44.2%
8) Plant Services	8000-8999		1,421,476.50	1,573,157.20	10.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			51,024,072.06	55,309,005.83	8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,735,682.64	(3,702,327.58)	-178.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		621,208.59	527,624.68	-15.1%
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			621,208.59	527,624.68	-15.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,356,891.23	(3,174,702.90)	-159.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		25,530,409.87	30,887,301.10	21.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,530,409.87	30,887,301.10	21.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,530,409.87	30,887,301.10	21.0%
2) Ending Balance, June 30 (E + F1e)			30,887,301.10	27,712,598.20	-10.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		24,429,366.15	22,618,990.54	-7.4%
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		6,457,934.95	6,390,303.37	-1.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	(1,296,695.71)	New

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	3,309,104.12	2,595,634.84
6053	Early Education: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	0.00	286.70
6057		74,581.31	74,581.31
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	5,464,841.03	5,522,541.03
7810	Other Restricted State	10,313,843.00	10,313,843.00
9010	Other Restricted Local	5,266,996.69	4,112,103.66
Total, Restricted Balance		24,429,366.15	22,618,990.54

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		24,057,116.29	21,772,888.26	-9.5%
3) Other State Revenue	8300-8599		8,343,344.56	10,934,425.00	31.1%
4) Other Local Revenue	8600-8799		5,323,000.42	1,399,568.00	-73.7%
5) TOTAL, REVENUES			37,723,461.27	34,106,881.26	-9.6%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		10,665,234.40	9,604,845.58	-9.9%
3) Employee Benefits	3000-3999		6,115,106.99	5,902,101.77	-3.5%
4) Books and Supplies	4000-4999		18,808,852.61	20,759,423.87	10.4%
5) Services and Other Operating Expenditures	5000-5999		1,442,961.61	2,063,593.05	43.0%
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		777,163.53	1,297,006.78	66.9%
9) TOTAL, EXPENDITURES			37,809,319.14	39,626,971.05	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(85,857.87)	(5,520,089.79)	6,329.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(85,857.87)	(5,520,089.79)	6,329.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		21,185,825.64	21,099,967.77	-0.4%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,185,825.64	21,099,967.77	-0.4%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,185,825.64	21,099,967.77	-0.4%
2) Ending Balance, June 30 (E + F1e)			21,099,967.77	15,579,877.98	-26.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		11,347.60	0.00	-100.0%
Stores	9712		68,563.79	0.00	-100.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		21,020,056.38	15,579,877.98	-25.9%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		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		7,557,543.87		
1) Fair Value Adjustment to Cash in County Treasury	9111		(8,185.42)		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		11,347.60		
d) with Fiscal Agent/Trustee	9135		0.00		

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

38 68478 000000
Form 13
F8AEUYCUYD(2024-25)

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		13,748,841.28		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		68,563.79		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			21,378,111.12		
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		278,143.35		
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			278,143.35		
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)			21,099,967.77		
FEDERAL REVENUE					
Child Nutrition Programs	8220		24,057,116.29	21,772,888.26	-9.5%
Donated Food Commodities	8221		0.00	0.00	0.0%
All Other Federal Revenue	8290		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			24,057,116.29	21,772,888.26	-9.5%
OTHER STATE REVENUE					
Child Nutrition Programs	8520		8,343,344.56	10,934,425.00	31.1%
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,343,344.56	10,934,425.00	31.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Food Service Sales	8634		18,001.13	0.00	-100.0%
Leases and Rentals	8650		0.00	0.00	0.0%
Interest	8660		0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		225,538.52	0.00	-100.0%
Fees and Contracts					
Interagency Services	8677		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		5,079,460.77	1,399,568.00	-72.4%
TOTAL, OTHER LOCAL REVENUE			5,323,000.42	1,399,568.00	-73.7%
TOTAL, REVENUES			37,723,461.27	34,106,881.26	-9.6%
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		9,032,548.75	7,902,814.30	-12.5%
Classified Supervisors' and Administrators' Salaries	2300		1,030,781.53	1,023,286.68	-0.7%
Clerical, Technical and Office Salaries	2400		601,767.92	678,744.60	12.8%
Other Classified Salaries	2900		136.20	0.00	-100.0%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

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Form 13
F8AEUYCUYD(2024-25)

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			10,665,234.40	9,604,845.58	-9.9%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		0.00	1,458,732.58	New
OASDI/Medicare/Alternative	3301-3302		2,406,673.50	714,823.81	-70.3%
Health and Welfare Benefits	3401-3402		2,841,415.65	2,888,451.26	1.7%
Unemployment Insurance	3501-3502		12,606.54	4,739.99	-62.4%
Workers' Compensation	3601-3602		288,014.98	384,193.74	33.4%
OPEB, Allocated	3701-3702		566,396.32	447,737.59	-20.9%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	3,422.80	New
TOTAL, EMPLOYEE BENEFITS			6,115,106.99	5,902,101.77	-3.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		48,444.34	2,116,040.94	4,268.0%
Noncapitalized Equipment	4400		368,679.67	296,463.00	-19.6%
Food	4700		18,391,728.60	18,346,919.93	-0.2%
TOTAL, BOOKS AND SUPPLIES			18,808,852.61	20,759,423.87	10.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		16,488.03	21,500.00	30.4%
Dues and Memberships	5300		0.00	175.00	New
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		133,147.79	163,000.00	22.4%
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		1,289,521.30	1,868,368.05	44.9%
Communications	5900		3,804.49	10,550.00	177.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,442,961.61	2,063,593.05	43.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund	7350		777,163.53	1,297,006.78	66.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			777,163.53	1,297,006.78	66.9%
TOTAL, EXPENDITURES			37,809,319.14	39,626,971.05	4.8%
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					

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

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Form 13
F8AEUYCUYD(2024-25)

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%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

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Form 13
F8AEUYCUYD(2024-25)

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		24,057,116.29	21,772,888.26	-9.5%
3) Other State Revenue	8300-8599		8,343,344.56	10,934,425.00	31.1%
4) Other Local Revenue	8600-8799		5,323,000.42	1,399,568.00	-73.7%
5) TOTAL, REVENUES			37,723,461.27	34,106,881.26	-9.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		36,929,839.69	38,329,964.27	3.8%
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		777,163.53	1,297,006.78	66.9%
8) Plant Services	8000-8999		102,315.92	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			37,809,319.14	39,626,971.05	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(85,857.87)	(5,520,089.79)	6,329.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(85,857.87)	(5,520,089.79)	6,329.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		21,185,825.64	21,099,967.77	-0.4%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,185,825.64	21,099,967.77	-0.4%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,185,825.64	21,099,967.77	-0.4%
2) Ending Balance, June 30 (E + F1e)			21,099,967.77	15,579,877.98	-26.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		11,347.60	0.00	-100.0%
Stores	9712		68,563.79	0.00	-100.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		21,020,056.38	15,579,877.98	-25.9%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		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)	10,264,729.86	6,663,674.41
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	8,979,456.57	7,979,463.62
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	550,000.00	550,000.00
9010	Other Restricted Local	1,225,869.95	386,739.95
Total, Restricted Balance		21,020,056.38	15,579,877.98

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		1,471,208.53	0.00	-100.0%
5) TOTAL, REVENUES			1,471,208.53	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		516,716.64	0.00	-100.0%
6) Capital Outlay	6000-6999		7,432,125.13	3,000.00	-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			7,948,841.77	3,000.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,477,633.24)	(3,000.00)	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		15,962,774.60	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			15,962,774.60	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,485,141.36	(3,000.00)	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		25,329,252.82	34,814,394.18	37.4%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,329,252.82	34,814,394.18	37.4%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,329,252.82	34,814,394.18	37.4%
2) Ending Balance, June 30 (E + F1e)			34,814,394.18	34,811,394.18	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		34,814,394.18	34,811,394.18	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		34,711,927.52		
1) Fair Value Adjustment to Cash in County Treasury	9111		(37,278.61)		
b) in Banks	9120		5,964.78		
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		364,334.35		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			35,044,948.04		
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		230,553.86		
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			230,553.86		
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)			34,814,394.18		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year	8091		0.00	0.00	0.0%
LCFF Transfers - Prior Years	8099		0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Interest	8660		1,068,519.58	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		402,688.95	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,471,208.53	0.00	-100.0%
TOTAL, REVENUES			1,471,208.53	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries	2200		0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees	3751-3752 3901-3902	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		515,917.71	0.00	-100.0%
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		798.93	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			516,716.64	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		7,432,125.13	3,000.00	-100.0%
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			7,432,125.13	3,000.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service	7438 7439				
Debt Service - Interest			0.00	0.00	0.0%
Other Debt Service - Principal			0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,948,841.77	3,000.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919		15,962,774.60	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			15,962,774.60	0.00	-100.0%
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	8965 8972 8974 8979				
Transfers from Funds of Lapsed/Reorganized LEAs			0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases			0.00	0.00	0.0%
Proceeds from SBITAs			0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651 7699		0.00	0.00	0.0%
All Other Financing Uses			0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980 8990		0.00	0.00	0.0%
Contributions from Restricted Revenues			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)			15,962,774.60	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		1,471,208.53	0.00	-100.0%
5) TOTAL, REVENUES			1,471,208.53	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		7,948,841.77	3,000.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,948,841.77	3,000.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,477,633.24)	(3,000.00)	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		15,962,774.60	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			15,962,774.60	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,485,141.36	(3,000.00)	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		25,329,252.82	34,814,394.18	37.4%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,329,252.82	34,814,394.18	37.4%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,329,252.82	34,814,394.18	37.4%
2) Ending Balance, June 30 (E + F1e)			34,814,394.18	34,811,394.18	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		34,814,394.18	34,811,394.18	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		15,516,986.56	0.00	-100.0%
5) TOTAL, REVENUES			15,516,986.56	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		2,692,772.84	3,733,575.65	38.7%
3) Employee Benefits	3000-3999		955,816.83	1,480,373.33	54.9%
4) Books and Supplies	4000-4999		5,628,598.06	0.00	-100.0%
5) Services and Other Operating Expenditures	5000-5999		4,382,794.55	0.00	-100.0%
6) Capital Outlay	6000-6999		137,473,186.54	46,587.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		299,851.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			151,433,019.82	5,260,535.98	-96.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(135,916,033.26)	(5,260,535.98)	-96.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		15,043,010.87	0.00	-100.0%
b) Transfers Out	7600-7629		1,393,837.53	0.00	-100.0%
2) Other Sources/Uses					
a) Sources	8930-8979		160,865,776.62	0.00	-100.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			174,514,949.96	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			38,598,916.70	(5,260,535.98)	-113.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		300,100,790.83	338,699,707.53	12.9%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			300,100,790.83	338,699,707.53	12.9%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			300,100,790.83	338,699,707.53	12.9%
2) Ending Balance, June 30 (E + F1e)			338,699,707.53	333,439,171.55	-1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		338,699,707.53	333,439,171.55	-1.6%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		370,709,211.08		
1) Fair Value Adjustment to Cash in County Treasury	9111		(401,506.47)		
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		2,904,504.56		
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			373,212,209.17		
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		34,512,501.64		
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			34,512,501.64		
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)			338,699,707.53		
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		10,815,654.27	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		4,701,332.29	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			15,516,986.56	0.00	-100.0%
TOTAL, REVENUES			15,516,986.56	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		780,969.51	814,788.81	4.3%
Clerical, Technical and Office Salaries	2400		313,651.62	809,761.24	158.2%
Other Classified Salaries	2900		1,598,151.71	2,109,025.60	32.0%
TOTAL, CLASSIFIED SALARIES			2,692,772.84	3,733,575.65	38.7%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		0.00	549,550.80	New
OASDI/Medicare/Alternative	3301-3302		591,617.21	274,054.08	-53.7%
Health and Welfare Benefits	3401-3402		162,329.58	295,787.90	82.2%
Unemployment Insurance	3501-3502		3,135.03	1,828.47	-41.7%
Workers' Compensation	3601-3602		52,889.08	149,342.50	182.4%
OPEB, Allocated	3701-3702		145,845.93	209,336.78	43.5%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	472.80	New
TOTAL, EMPLOYEE BENEFITS			955,816.83	1,480,373.33	54.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		12,484.94	0.00	-100.0%
Noncapitalized Equipment	4400		5,616,113.12	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			5,628,598.06	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		9,974.96	0.00	-100.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		27,640.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		2,267.85	0.00	-100.0%
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		4,342,838.74	0.00	-100.0%
Communications	5900		73.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,382,794.55	0.00	-100.0%
CAPITAL OUTLAY					
Land	6100		1,152,342.38	0.00	-100.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		134,854,478.82	46,587.00	-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		1,466,365.34	0.00	-100.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			137,473,186.54	46,587.00	-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		24,079.95	0.00	-100.0%
Other Debt Service - Principal	7439		275,771.05	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			299,851.00	0.00	-100.0%
TOTAL, EXPENDITURES			151,433,019.82	5,260,535.98	-96.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919		15,043,010.87	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			15,043,010.87	0.00	-100.0%
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		1,393,837.53	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,393,837.53	0.00	-100.0%
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		160,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.0%
Other Sources					
County School Bldg Aid	8961		0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971		0.00	0.00	0.0%
Proceeds from Leases	8972		865,776.62	0.00	-100.0%
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			160,865,776.62	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			174,514,949.96	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		15,516,986.56	0.00	-100.0%
5) TOTAL, REVENUES			15,516,986.56	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		151,133,168.82	5,260,535.98	-96.5%
9) Other Outgo	9000-9999	Except 7600-7699	299,851.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			151,433,019.82	5,260,535.98	-96.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(135,916,033.26)	(5,260,535.98)	-96.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		15,043,010.87	0.00	-100.0%
b) Transfers Out	7600-7629		1,393,837.53	0.00	-100.0%
2) Other Sources/Uses					
a) Sources	8930-8979		160,865,776.62	0.00	-100.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			174,514,949.96	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			38,598,916.70	(5,260,535.98)	-113.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		300,100,790.83	338,699,707.53	12.9%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			300,100,790.83	338,699,707.53	12.9%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			300,100,790.83	338,699,707.53	12.9%
2) Ending Balance, June 30 (E + F1e)			338,699,707.53	333,439,171.55	-1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		338,699,707.53	333,439,171.55	-1.6%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	338,699,707.53	333,439,171.55
Total, Restricted Balance		338,699,707.53	333,439,171.55

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		8,519,251.46	7,650,000.00	-10.2%
5) TOTAL, REVENUES			8,519,251.46	7,650,000.00	-10.2%
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		4,500.00	60,000.00	1,233.3%
6) Capital Outlay	6000-6999		3,357,273.10	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			3,361,773.10	60,000.00	-98.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,157,478.36	7,590,000.00	47.2%
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)			5,157,478.36	7,590,000.00	47.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		42,857,260.61	48,014,738.97	12.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,857,260.61	48,014,738.97	12.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,857,260.61	48,014,738.97	12.0%
2) Ending Balance, June 30 (E + F1e)			48,014,738.97	55,604,738.97	15.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		48,014,738.97	55,604,738.97	15.8%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		48,476,556.71		
1) Fair Value Adjustment to Cash in County Treasury	9111		(51,970.43)		
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		507,921.55		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			48,932,507.83		
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		917,768.86		
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			917,768.86		
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)			48,014,738.97		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Leases - 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 Leases					
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		1,902,586.86	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		658,045.65	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees	8681		5,958,618.95	7,650,000.00	28.4%
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			8,519,251.46	7,650,000.00	-10.2%
TOTAL, REVENUES			8,519,251.46	7,650,000.00	-10.2%
CERTIFICATED SALARIES					
Other Certificated Salaries	1900		0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries	2200		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials	4100		0.00	0.00	0.0%
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		0.00	0.00	0.0%
Noncapitalized Equipment	4400		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		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		4,500.00	60,000.00	1,233.3%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,500.00	60,000.00	1,233.3%
CAPITAL OUTLAY					
Land	6100		10,336.25	0.00	-100.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		3,346,936.85	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		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			3,357,273.10	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			3,361,773.10	60,000.00	-98.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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		8,519,251.46	7,650,000.00	-10.2%
5) TOTAL, REVENUES			8,519,251.46	7,650,000.00	-10.2%
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		3,361,773.10	60,000.00	-98.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,361,773.10	60,000.00	-98.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			5,157,478.36	7,590,000.00	47.2%
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)			5,157,478.36	7,590,000.00	47.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		42,857,260.61	48,014,738.97	12.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,857,260.61	48,014,738.97	12.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,857,260.61	48,014,738.97	12.0%
2) Ending Balance, June 30 (E + F1e)			48,014,738.97	55,604,738.97	15.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		48,014,738.97	55,604,738.97	15.8%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	48,014,738.97	55,604,738.97
Total, Restricted Balance		48,014,738.97	55,604,738.97

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		40,834.65	0.00	-100.0%
5) TOTAL, REVENUES			40,834.65	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		27,252.00	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			27,252.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,582.65	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)			13,582.65	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		978,343.68	991,926.33	1.4%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			978,343.68	991,926.33	1.4%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			978,343.68	991,926.33	1.4%
2) Ending Balance, June 30 (E + F1e)			991,926.33	991,926.33	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		991,926.33	991,926.33	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		1,000,268.57		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
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		10,477.60		
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			1,010,746.17		
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		18,820.10		
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		(.26)		
6) TOTAL, LIABILITIES			18,819.84		
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)			991,926.33		
FEDERAL REVENUE					
All Other Federal Revenue	8290		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments	8545		0.00	0.00	0.0%
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.0%
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.0%
Interest	8660		40,834.65	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		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			40,834.65	0.00	-100.0%
TOTAL, REVENUES			40,834.65	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries	2200		0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
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		0.00	0.00	0.0%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		27,252.00	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			27,252.00	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			27,252.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds	8913		0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		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%
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%

San Francisco Unified
San Francisco County

Unaudited Actuals
State School Building Lease-Purchase Fund
Expenditures by Object

38 68478 0000000
Form 30
F8AEUYCUYD(2024-25)

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		40,834.65	0.00	-100.0%
5) TOTAL, REVENUES			40,834.65	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		27,252.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			27,252.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			13,582.65	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)			13,582.65	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		978,343.68	991,926.33	1.4%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			978,343.68	991,926.33	1.4%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			978,343.68	991,926.33	1.4%
2) Ending Balance, June 30 (E + F1e)			991,926.33	991,926.33	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		991,926.33	991,926.33	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%

San Francisco Unified
San Francisco County

Unaudited Actuals
State School Building Lease-Purchase Fund
Exhibit: Restricted Balance Detail

38 68478 0000000
Form 30
F8AEUYCUYD(2024-25)

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
7710	State School Facilities Projects	991,926.33	991,926.33
Total, Restricted Balance		991,926.33	991,926.33

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		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		14,230,858.40	0.00	-100.0%
5) TOTAL, REVENUES			14,230,858.40	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		20,546.64	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			20,546.64	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,210,311.76	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		12,764,264.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,764,264.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,446,047.76	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		837,483.65	2,283,531.41	172.7%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			837,483.65	2,283,531.41	172.7%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			837,483.65	2,283,531.41	172.7%
2) Ending Balance, June 30 (E + F1e)			2,283,531.41	2,283,531.41	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		2,283,531.41	2,283,531.41	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		2,295,661.15		
1) Fair Value Adjustment to Cash in County Treasury	9111		(2,396.80)		
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		

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

38 68478 0000000
Form 35
F8AEUYCUYD(2024-25)

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments	9150		0.00		
3) Accounts Receivable	9200		23,424.56		
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			2,316,688.91		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		33,157.50		
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			33,157.50		
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)			2,283,531.41		
FEDERAL REVENUE					
All Other Federal Revenue	8290		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments	8545		0.00	0.00	0.0%
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.0%
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.0%
Interest	8660		439,625.51	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		11,827.89	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue	8699		13,779,405.00	0.00	-100.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,230,858.40	0.00	-100.0%
TOTAL, REVENUES			14,230,858.40	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries	2200		0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		0.00	0.00	0.0%
Noncapitalized Equipment	4400		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		0.00	0.00	0.0%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		20,546.64	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			20,546.64	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			20,546.64	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds	8913		0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		12,764,264.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			12,764,264.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971		0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(12,764,264.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		14,230,858.40	0.00	-100.0%
5) TOTAL, REVENUES			14,230,858.40	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		20,546.64	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			20,546.64	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			14,210,311.76	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		12,764,264.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,764,264.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,446,047.76	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		837,483.65	2,283,531.41	172.7%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			837,483.65	2,283,531.41	172.7%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			837,483.65	2,283,531.41	172.7%
2) Ending Balance, June 30 (E + F1e)			2,283,531.41	2,283,531.41	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		2,283,531.41	2,283,531.41	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
7710	State School Facilities Projects	2,283,531.41	2,283,531.41
Total, Restricted Balance		2,283,531.41	2,283,531.41

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		35,488.00	0.00	-100.0%
4) Other Local Revenue	8600-8799		5,992,083.09	0.00	-100.0%
5) TOTAL, REVENUES			6,027,571.09	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		56,325.73	0.00	-100.0%
5) Services and Other Operating Expenditures	5000-5999		0.00	0.00	0.0%
6) Capital Outlay	6000-6999		2,695,003.43	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,751,329.16	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,276,241.93	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)			3,276,241.93	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		13,021,235.06	16,297,476.99	25.2%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,021,235.06	16,297,476.99	25.2%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,021,235.06	16,297,476.99	25.2%
2) Ending Balance, June 30 (E + F1e)			16,297,476.99	16,297,476.99	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		16,297,476.99	16,297,476.99	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		17,129,812.95		
1) Fair Value Adjustment to Cash in County Treasury	9111		(18,552.96)		
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			17,111,259.99		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		501,976.88		
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		311,806.12		
6) TOTAL, LIABILITIES			813,783.00		
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)			16,297,476.99		
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	35,488.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			35,488.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		5,782,019.40	0.00	-100.0%
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.0%
Interest	8660		0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		210,063.69	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,992,083.09	0.00	-100.0%
TOTAL, REVENUES			6,027,571.09	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries	2200		0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		56,325.73	0.00	-100.0%
Noncapitalized Equipment	4400		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			56,325.73	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		0.00	0.00	0.0%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land	6100		28,232.84	0.00	-100.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		2,666,770.59	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,695,003.43	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			2,751,329.16	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		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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)			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		35,488.00	0.00	-100.0%
4) Other Local Revenue	8600-8799		5,992,083.09	0.00	-100.0%
5) TOTAL, REVENUES			6,027,571.09	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		2,751,329.16	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,751,329.16	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			3,276,241.93	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)			3,276,241.93	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		13,021,235.06	16,297,476.99	25.2%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,021,235.06	16,297,476.99	25.2%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,021,235.06	16,297,476.99	25.2%
2) Ending Balance, June 30 (E + F1e)			16,297,476.99	16,297,476.99	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		16,297,476.99	16,297,476.99	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
9010	Other Restricted Local	16,297,476.99	16,297,476.99
Total, Restricted Balance		16,297,476.99	16,297,476.99

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		10,022,661.52	7,500,000.00	-25.2%
5) TOTAL, REVENUES			10,022,661.52	7,500,000.00	-25.2%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		127,438.60	616,659.65	383.9%
3) Employee Benefits	3000-3999		49,732.33	264,596.06	432.0%
4) Books and Supplies	4000-4999		74,300.52	30,000.00	-59.6%
5) Services and Other Operating Expenditures	5000-5999		1,226,032.06	832,822.18	-32.1%
6) Capital Outlay	6000-6999		4,693,991.04	429,655.76	-90.8%
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			6,171,494.55	2,173,733.65	-64.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,851,166.97	5,326,266.35	38.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		354,909.34	0.00	-100.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(354,909.34)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,496,257.63	5,326,266.35	52.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		10,206,652.43	13,702,910.06	34.3%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,206,652.43	13,702,910.06	34.3%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,206,652.43	13,702,910.06	34.3%
2) Ending Balance, June 30 (E + F1e)			13,702,910.06	19,029,176.41	38.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		11,777,882.71	17,104,149.06	45.2%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		1,925,027.35	1,925,027.35	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		13,711,720.81		
1) Fair Value Adjustment to Cash in County Treasury	9111		(14,703.35)		
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		143,699.96		
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			13,840,717.42		
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		137,807.36		
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			137,807.36		
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)			13,702,910.06		
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					
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		8,051,023.36	0.00	-100.0%
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		463,198.04	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		170,685.92	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue	8699		1,337,754.20	7,500,000.00	460.6%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,022,661.52	7,500,000.00	-25.2%
TOTAL, REVENUES			10,022,661.52	7,500,000.00	-25.2%
CLASSIFIED SALARIES					
Classified Support Salaries	2200		0.00	330,916.83	New
Classified Supervisors' and Administrators' Salaries	2300		35,808.87	167,311.56	367.2%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Clerical, Technical and Office Salaries	2400		91,629.73	118,431.26	29.2%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			127,438.60	616,659.65	383.9%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		0.00	94,192.22	New
OASDI/Medicare/Alternative	3301-3302		27,657.54	47,169.63	70.5%
Health and Welfare Benefits	3401-3402		12,647.47	61,717.00	388.0%
Unemployment Insurance	3501-3502		103.65	308.34	197.5%
Workers' Compensation	3601-3602		2,421.35	24,666.15	918.7%
OPEB, Allocated	3701-3702		6,902.32	36,444.56	428.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	98.16	New
TOTAL, EMPLOYEE BENEFITS			49,732.33	264,596.06	432.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		74,299.55	30,000.00	-59.6%
Noncapitalized Equipment	4400		.97	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			74,300.52	30,000.00	-59.6%
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		962,201.33	0.00	-100.0%
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		263,560.23	832,292.18	215.8%
Communications	5900		270.50	530.00	95.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,226,032.06	832,822.18	-32.1%
CAPITAL OUTLAY					
Land	6100		43,133.24	0.00	-100.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		4,540,358.61	429,655.76	-90.5%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		110,499.19	0.00	-100.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,693,991.04	429,655.76	-90.8%
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					
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			6,171,494.55	2,173,733.65	-64.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		354,909.34	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			354,909.34	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds	8951		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)			(354,909.34)	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		10,022,661.52	7,500,000.00	-25.2%
5) TOTAL, REVENUES			10,022,661.52	7,500,000.00	-25.2%
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		6,171,494.55	2,173,733.65	-64.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,171,494.55	2,173,733.65	-64.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			3,851,166.97	5,326,266.35	38.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		354,909.34	0.00	-100.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(354,909.34)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,496,257.63	5,326,266.35	52.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		10,206,652.43	13,702,910.06	34.3%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,206,652.43	13,702,910.06	34.3%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,206,652.43	13,702,910.06	34.3%
2) Ending Balance, June 30 (E + F1e)			13,702,910.06	19,029,176.41	38.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		11,777,882.71	17,104,149.06	45.2%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		1,925,027.35	1,925,027.35	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	11,777,882.71	17,104,149.06
Total, Restricted Balance		11,777,882.71	17,104,149.06

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		168,216.35	0.00	-100.0%
4) Other Local Revenue	8600-8799		121,528,945.70	0.00	-100.0%
5) TOTAL, REVENUES			121,697,162.05	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		126,451,093.52	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			126,451,093.52	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,753,931.47)	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		10,192,550.67	0.00	-100.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,192,550.67	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,438,619.20	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		88,183,857.29	93,622,476.49	6.2%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			88,183,857.29	93,622,476.49	6.2%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88,183,857.29	93,622,476.49	6.2%
2) Ending Balance, June 30 (E + F1e)			93,622,476.49	93,622,476.49	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		93,622,476.49	93,622,476.49	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		92,367,173.04		
1) Fair Value Adjustment to Cash in County Treasury	9111		(100,041.03)		
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		

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

38 68478 0000000
Form 51
F8AEUYCUD(2024-25)

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments	9150		0.00		
3) Accounts Receivable	9200		1,355,344.48		
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			93,622,476.49		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		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)			93,622,476.49		
FEDERAL REVENUE					
All Other Federal Revenue	8290		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions	8571		168,216.35	0.00	-100.0%
Other Subventions/In-Lieu Taxes	8572		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			168,216.35	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll	8611		0.00	0.00	0.0%
Unsecured Roll	8612		0.00	0.00	0.0%
Prior Years' Taxes	8613		53,866,159.48	0.00	-100.0%
Supplemental Taxes	8614		61,848,077.73	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	0.00	0.0%
Interest	8660		4,508,479.04	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		1,306,229.45	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			121,528,945.70	0.00	-100.0%
TOTAL, REVENUES			121,697,162.05	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions	7433		0.00	0.00	0.0%
Bond Interest and Other Service Charges	7434		0.00	0.00	0.0%
Debt Service - Interest	7438		41,906,093.52	0.00	-100.0%
Other Debt Service - Principal	7439		84,545,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			126,451,093.52	0.00	-100.0%
TOTAL, EXPENDITURES			126,451,093.52	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		10,192,550.67	0.00	-100.0%
(c) TOTAL, SOURCES			10,192,550.67	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			10,192,550.67	0.00	-100.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

38 68478 000000
Form 51
F8AEUYCUYD(2024-25)

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		168,216.35	0.00	-100.0%
4) Other Local Revenue	8600-8799		121,528,945.70	0.00	-100.0%
5) TOTAL, REVENUES			121,697,162.05	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	126,451,093.52	0.00	-100.0%
10) TOTAL, EXPENDITURES			126,451,093.52	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(4,753,931.47)	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		10,192,550.67	0.00	-100.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,192,550.67	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,438,619.20	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		88,183,857.29	93,622,476.49	6.2%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			88,183,857.29	93,622,476.49	6.2%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88,183,857.29	93,622,476.49	6.2%
2) Ending Balance, June 30 (E + F1e)			93,622,476.49	93,622,476.49	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		93,622,476.49	93,622,476.49	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		0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		0.00	0.00	0.0%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		33,297.14	33,297.14	0.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,297.14	33,297.14	0.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,297.14	33,297.14	0.0%
2) Ending Balance, June 30 (E + F1e)			33,297.14	33,297.14	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		33,297.14	33,297.14	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		33,297.14		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
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			33,297.14		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		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)			33,297.14		
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		0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8572		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					
Voted Indebtedness Levies					
Secured Roll	8611		0.00	0.00	0.0%
Unsecured Roll	8612		0.00	0.00	0.0%
Prior Years' Taxes	8613		0.00	0.00	0.0%
Supplemental Taxes	8614		0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes	8621		0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	0.00	0.0%
Interest	8660		0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment	7432		0.00	0.00	0.0%
Payments to Original District for Acquisition of Property	7436		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			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		33,297.14	33,297.14	0.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,297.14	33,297.14	0.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,297.14	33,297.14	0.0%
2) Ending Balance, June 30 (E + F1e)			33,297.14	33,297.14	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		33,297.14	33,297.14	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
9010	Other Restricted Local	33,297.14	33,297.14
Total, Restricted Balance		33,297.14	33,297.14

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		27,767,970.56	27,382,248.39	-1.4%
5) TOTAL, REVENUES			27,767,970.56	27,382,248.39	-1.4%
B. EXPENSES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		1,267,821.56	1,194,397.80	-5.8%
3) Employee Benefits	3000-3999		482,384.83	501,492.55	4.0%
4) Books and Supplies	4000-4999		169,256.57	165,000.00	-2.5%
5) Services and Other Operating Expenses	5000-5999		26,128,793.68	25,526,751.41	-2.3%
6) Depreciation and Amortization	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENSES			28,048,256.64	27,387,641.76	-2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(280,286.08)	(5,393.37)	-98.1%
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 NET POSITION (C + D4)			(280,286.08)	(5,393.37)	-98.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited	9791		26,299,311.00	26,019,024.92	-1.1%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,299,311.00	26,019,024.92	-1.1%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			26,299,311.00	26,019,024.92	-1.1%
2) Ending Net Position, June 30 (E + F1e)			26,019,024.92	26,013,631.55	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets	9796		191,944.17	0.00	-100.0%
b) Restricted Net Position	9797		6,460,203.43	6,646,754.23	2.9%
c) Unrestricted Net Position	9790		19,366,877.32	19,366,877.32	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		49,300,577.66		
1) Fair Value Adjustment to Cash in County Treasury	9111		(105,654.22)		
b) in Banks	9120		238,820.70		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		890,870.54		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		516,294.11		
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) Fixed Assets					
a) Land	9410		0.00		
b) Land Improvements	9420		0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements	9425		0.00		
d) Buildings	9430		0.00		
e) Accumulated Depreciation - Buildings	9435		0.00		
f) Equipment	9440		0.00		
g) Accumulated Depreciation - Equipment	9445		0.00		
h) Work in Progress	9450		0.00		
i) Lease Assets	9460		0.00		
j) Accumulated Amortization-Lease Assets	9465		0.00		
k) Subscription Assets	9470		0.00		
l) Accumulated Amortization-Subscription Assets	9475		0.00		
11) TOTAL, ASSETS			50,840,908.79		
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		24,821,883.87		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) Long-Term Liabilities					
a) Subscription Liability	9660		0.00		
b) Net Pension Liability	9663		0.00		
c) Total/Net OPEB Liability	9664		0.00		
d) Compensated Absences	9665		0.00		
e) COPs Payable	9666		0.00		
f) Leases Payable	9667		0.00		
g) Lease Revenue Bonds Payable	9668		0.00		
h) Other General Long-Term Liabilities	9669		0.00		
7) TOTAL, LIABILITIES			24,821,883.87		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			26,019,024.92		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue		All Other	8590	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Interest	8660		2,013,831.29	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		730,526.55	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions	8674		24,708,639.14	27,167,248.39	10.0%
All Other Fees and Contracts	8689		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		314,973.58	215,000.00	-31.7%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			27,767,970.56	27,382,248.39	-1.4%
TOTAL, REVENUES			27,767,970.56	27,382,248.39	-1.4%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries	1200		0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries	2200		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries	2300		838,145.53	750,327.00	-10.5%
Clerical, Technical and Office Salaries	2400		429,676.03	444,070.80	3.4%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,267,821.56	1,194,397.80	-5.8%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		0.00	173,633.02	New
OASDI/Medicare/Alternative	3301-3302		271,511.88	87,616.09	-67.7%
Health and Welfare Benefits	3401-3402		111,863.53	120,980.32	8.1%
Unemployment Insurance	3501-3502		1,490.28	577.78	-61.2%
Workers' Compensation	3601-3602		28,851.43	47,775.90	65.6%
OPEB, Allocated	3701-3702		68,667.71	70,588.80	2.8%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	320.64	New
TOTAL, EMPLOYEE BENEFITS			482,384.83	501,492.55	4.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		656.73	90,000.00	13,604.3%
Noncapitalized Equipment	4400		168,599.84	75,000.00	-55.5%
TOTAL, BOOKS AND SUPPLIES			169,256.57	165,000.00	-2.5%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Dues and Memberships	5300		191,530.82	265,495.99	38.6%
Insurance	5400-5450		15,884,460.75	16,252,612.00	2.3%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures	5800		10,052,802.11	9,008,643.42	-10.4%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			26,128,793.68	25,526,751.41	-2.3%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense	6900		0.00	0.00	0.0%
Amortization Expense-Lease Assets	6910		0.00	0.00	0.0%
Amortization Expense-Subscription Assets	6920		0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			28,048,256.64	27,387,641.76	-2.4%
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					
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
(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		27,767,970.56	27,382,248.39	-1.4%
5) TOTAL, REVENUES			27,767,970.56	27,382,248.39	-1.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		28,048,256.64	27,387,641.76	-2.4%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			28,048,256.64	27,387,641.76	-2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(280,286.08)	(5,393.37)	-98.1%
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 NET POSITION (C + D4)			(280,286.08)	(5,393.37)	-98.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited	9791		26,299,311.00	26,019,024.92	-1.1%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,299,311.00	26,019,024.92	-1.1%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			26,299,311.00	26,019,024.92	-1.1%
2) Ending Net Position, June 30 (E + F1e)			26,019,024.92	26,013,631.55	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets	9796		191,944.17	0.00	-100.0%
b) Restricted Net Position	9797		6,460,203.43	6,646,754.23	2.9%
c) Unrestricted Net Position	9790		19,366,877.32	19,366,877.32	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	6,460,203.43	6,646,754.23
Total, Restricted Net Position		6,460,203.43	6,646,754.23

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. ADDITIONS					
1) Other Local Revenue	8600-8799		0.00	0.00	0.0%
2) Funds Collected for Others		8800	68,509,579.50	0.00	-100.0%
3) TOTAL, ADDITIONS			68,509,579.50	0.00	-100.0%
B. DEDUCTIONS					
1) Services and Other Operating Expenditures	5000-5999		0.00	0.00	0.0%
2) Funds Distributed for Others		7500	68,509,579.50	0.00	-100.0%
3) TOTAL, DEDUCTIONS			68,509,579.50	0.00	-100.0%
C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)			0.00	0.00	0.0%
D. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited	9791		0.00	0.00	0.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (D1a + D1b)			0.00	0.00	0.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (C + D1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets	9796		0.00	0.00	0.0%
b) Restricted Net Position	9797		0.00	0.00	0.0%
c) Unrestricted Net Position	9790		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
E. ASSETS					
1) Cash					
a) in County Treasury	9110		504,068.61		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Other Funds	9310		0.00		
5) Other Current Assets	9340		0.00		
6) TOTAL, ASSETS			504,068.61		
F. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
G. LIABILITIES					
1) Accounts Payable	9500		504,068.61		
2) Due to Other Funds	9610		0.00		
3) Due to Student Groups/Other Agencies	9620		0.00		
4) TOTAL, LIABILITIES			504,068.61		
H. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
I. NET POSITION					
Net Position, June 30 (E6 + F2) - (G4 + H2)			0.00		

San Francisco Unified
San Francisco County

Unaudited Actuals
Warrant/Pass-Through Fund
Expenditures by Object

38 68478 0000000
Form 76
F8AEUYCUYD(2024-25)

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL ADDITIONS					
Interest	8660		0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Funds Collected for Others	8800		68,509,579.50	0.00	-100.0%
TOTAL, ADDITIONS			68,509,579.50	0.00	-100.0%
TOTAL DEDUCTIONS					
Professional/Consulting Services and Operating Expenditures	5800		0.00	0.00	0.0%
Funds Distributed to Others	7500		68,509,579.50	0.00	-100.0%
TOTAL, DEDUCTIONS			68,509,579.50	0.00	-100.0%

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)	45,163.03	45,086.17	45,481.48	45,084.04	45,084.04	45,208.09
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)	45,163.03	45,086.17	45,481.48	45,084.04	45,084.04	45,208.09
5. District Funded County Program ADA						
a. County Community Schools	39.49	41.95	41.95			
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	39.49	41.95	41.95	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	45,202.52	45,128.12	45,523.43	45,084.04	45,084.04	45,208.09
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	27.42	27.28	27.28			
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	55.81	56.24	56.24			
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	83.23	83.52	83.52	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools	39.49	41.95	41.95	90.58	90.58	90.58
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	39.49	41.95	41.95	90.58	90.58	90.58
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	122.72	125.47	125.47	90.58	90.58	90.58
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	6,181.92	6,224.89	6,224.89	5,310.22	5,310.22	5,310.22
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	6,181.92	6,224.89	6,224.89	5,310.22	5,310.22	5,310.22
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	6,181.92	6,224.89	6,224.89	5,310.22	5,310.22	5,310.22

	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	7,100,000.00		7,100,000.00			7,100,000.00
Work in Progress	59,639,805.00		59,639,805.00	163,217,375.00	22,120,895.00	200,736,285.00
Total capital assets not being depreciated	66,739,805.00	0.00	66,739,805.00	163,217,375.00	22,120,895.00	207,836,285.00
Capital assets being depreciated:						
Land Improvements	2,670,075,313.00		2,670,075,313.00	34,283,980.00		2,704,359,293.00
Buildings	160,482,343.00		160,482,343.00			160,482,343.00
Equipment	53,513,843.00		53,513,843.00	377,235.00		53,891,078.00
Total capital assets being depreciated	2,884,071,499.00	0.00	2,884,071,499.00	34,661,215.00	0.00	2,918,732,714.00
Accumulated Depreciation for:						
Land Improvements	(826,223,112.00)		(826,223,112.00)	(67,227,087.00)		(893,450,199.00)
Buildings	(98,046,962.00)		(98,046,962.00)	(4,009,172.00)		(102,056,134.00)
Equipment	(52,697,274.00)		(52,697,274.00)	(396,339.00)		(53,093,613.00)
Total accumulated depreciation	(976,967,348.00)	0.00	(976,967,348.00)	(71,632,598.00)	0.00	(1,048,599,946.00)
Total capital assets being depreciated, net excluding lease and subscription assets	1,907,104,151.00	0.00	1,907,104,151.00	(36,971,383.00)	0.00	1,870,132,768.00
Lease Assets						
Accumulated amortization for lease assets						
Total lease assets, net	2,816,404.00		2,816,404.00	1,466,366.00		4,282,770.00
	(1,101,556.00)		(1,101,556.00)	(838,160.00)		(1,939,716.00)
	0.00	1,714,848.00	1,714,848.00	628,206.00	0.00	2,343,054.00
Subscription Assets						
Accumulated amortization for subscription assets						
Total subscription assets, net	13,905,940.00		13,905,940.00	1,951,164.00	4,075,727.00	11,781,377.00
	(6,782,921.00)		(6,782,921.00)	(4,221,483.00)	(4,075,727.00)	(6,928,677.00)
	0.00	7,123,019.00	7,123,019.00	(2,270,319.00)	0.00	4,852,700.00
Governmental activity capital assets, net	1,973,843,956.00	8,837,867.00	1,982,681,823.00	124,603,879.00	22,120,895.00	2,085,164,807.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land				0.00		0.00
Work in Progress				0.00		0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements				0.00		0.00
Buildings				0.00		0.00
Equipment				0.00		0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements				0.00		0.00
Buildings				0.00		0.00
Equipment				0.00		0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets				0.00		0.00
Accumulated amortization for lease assets				0.00		0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets				0.00		0.00
Accumulated amortization for subscription assets				0.00		0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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	486,924,571.63	301	64,337.36	303	486,860,234.27	305	128,841.74	24,421,364.41	307	462,438,869.86	309
2000 - Classified Salaries	189,747,972.05	311	3,203,598.95	313	186,544,373.10	315	774,778.29	2,927,106.36	317	183,617,266.74	319
3000 - Employee Benefits	296,816,355.80	321	34,742,990.57	323	262,073,365.23	325	375,949.69	9,564,431.90	327	252,508,933.33	329
4000 - Books, Supplies Equip Replace. (6500)	40,460,317.84	331	2,633,512.61	333	37,826,805.23	335	7,095,658.97	8,654,898.35	337	29,171,906.88	339
5000 - Services... & 7300 - Indirect Costs	233,609,268.40	341	297,515.62	343	233,311,752.78	345	107,908,480.78	134,985,624.91	347	98,326,127.87	349
			TOTAL		1,206,616,530.61	365			TOTAL	1,026,063,104.68	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	352,905,897.75
2. Salaries of Instructional Aides Per EC 41011.	2100	58,216,584.88
3. STRS.	3101 & 3102	90,088,309.26
4. PERS.	3201 & 3202	0.00
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	10,540,833.09
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	49,069,253.32
7. Unemployment Insurance.	3501 & 3502	457,979.98
8. Workers' Compensation Insurance.	3601 & 3602	10,608,636.09
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		571,887,494.37
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		1.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		97,993.19
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		0.00
14. TOTAL SALARIES AND BENEFITS.		571,887,493.37
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		55.74%
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)		
.....	55.00%	
2. Percentage spent by this district (Part II, Line 15)	55.74%	
.....		
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)	1,026,063,104.68	
.....		
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	
.....		

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Teachers on special assignments, Librarians, Title II 4035, ESSER ASES Resource 3225 and ELOP Resource 2600

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	932,935,000.00		932,935,000.00	160,000,000.00	69,835,000.00	1,023,100,000.00	
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	649,334,618.00		649,334,618.00	5,403,946.00		654,738,564.00	
Compensated Absences Payable	15,314,631.48		15,314,631.48		6,958,759.43	8,355,872.05	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	1,597,584,249.48	0.00	1,597,584,249.48	165,403,946.00	76,793,759.43	1,686,194,436.05	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	1,279,868,288.46
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	42,239,076.66
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	2,844,938.76
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	6,175,219.50
4. Other Transfers Out	All	9200	7200-7299	3,770,666.98
5. Interfund Transfers Out	All	9300	7600-7629	16,513,983.19
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				29,304,809.43
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	85,857.87
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,208,410,260.24
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)				51,353.01
B. Expenditures per ADA (Line I.E divided by Line II.A)				23,531.44
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)				Total
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.)				Per ADA
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)				24,995.86
2. Total adjusted base expenditure amounts (Line A plus Line A.1)				0.00
B. Required effort (Line A.2 times 90%)				0.00
C. Current year expenditures (Line I.E and Line II.B)				24,995.86
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)				22,496.27
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.)				23,531.44
				0.00
				0.00
				MOE Met

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

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2023-24 Actual			2024-25 Actual		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE	720,971,960.79		720,971,960.79			748,789,409.41
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	51,265.71		51,265.71			51,384.44
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)						
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2023-24			Adjustments to 2024-25		
3. District Lapses, Reorganizations and Other Transfers			0.00			0.00
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)						
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	45,202.52		45,202.52	45,084.04		45,084.04
1. Total K-12 ADA (Form A, Line A6)	6,181.92		6,181.92	5,310.22		5,310.22
2. Total Charter Schools ADA (Form A, Line C9)						
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			51,384.44			50,394.26
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE	2024-25 Actual			2025-26 Budget		
AID RECEIVED	434,102.00		434,102.00	426,567.00		426,567.00
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	0.00		0.00	0.00		0.00
1. Homeowners' Exemption (Object 8021)	0.00		0.00	0.00		0.00
2. Timber Yield Tax (Object 8022)						
3. Other Subventions/In-Lieu Taxes (Object 8029)						
4. Secured Roll Taxes (Object 8041)	227,223,431.00		227,223,431.00	235,111,896.00		235,111,896.00
5. Unsecured Roll Taxes (Object 8042)	10,103,281.00		10,103,281.00	12,172,405.00		12,172,405.00
6. Prior Years' Taxes (Object 8043)	(7,677,729.00)		(7,677,729.00)	(10,387,352.00)		(10,387,352.00)
7. Supplemental Taxes (Object 8044)	1,472,780.46		1,472,780.46	3,229,392.00		3,229,392.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	67,118,420.00		67,118,420.00	92,820,421.00		92,820,421.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	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
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	21,366,517.00		21,366,517.00	20,984,300.00		20,984,300.00
12. Parcel Taxes (Object 8621)	60,531,127.57		60,531,127.57	107,585,771.00		107,585,771.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	42,587,018.57		42,587,018.57	36,360,000.00		36,360,000.00
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)	423,158,948.60	0.00	423,158,948.60	498,303,400.00	0.00	498,303,400.00
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)	423,158,948.60	0.00	423,158,948.60	498,303,400.00	0.00	498,303,400.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	37,200,000.00		37,200,000.00	40,205,835.98		40,205,835.98
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)	37,200,000.00	0.00	37,200,000.00	40,205,835.98	0.00	40,205,835.98
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	348,050,215.00		348,050,215.00	326,812,292.00		326,812,292.00
25. LCFF State Aid - Prior Years (Object 8019)	(2,295.16)		(2,295.16)	(555,948.00)		(555,948.00)
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	348,047,919.84	0.00	348,047,919.84	326,256,344.00	0.00	326,256,344.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	1,241,173,853.83		1,241,173,853.83	1,201,715,831.65		1,201,715,831.65
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	29,630,675.20		29,630,675.20	17,932,797.00		17,932,797.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2024-25 Actual			2025-26 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			720,971,960.79			748,789,409.41

	2024-25 Calculations		2025-26 Calculations			
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0023			0.9807
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			748,789,409.41			781,629,126.44
APPROPRIATIONS SUBJECT TO THE LIMIT			423,158,948.60			498,303,400.00
5. Local Revenues Excluding Interest (Line C18)			6,166,132.80			6,047,311.20
6. Preliminary State Aid Calculation			348,047,919.84			323,531,562.42
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)			348,047,919.84			323,531,562.42
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)						
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)						
7. Local Revenues in Proceeds of Taxes			18,861,383.26			12,449,747.22
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			442,020,331.86			510,753,147.22
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			343,969,077.55			311,081,815.20
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)						
9. Total Appropriations Subject to the Limit			442,020,331.86			
a. Local Revenues (Line D7b)			343,969,077.55			
b. State Subventions (Line D8)			37,200,000.00			
c. Less: Excluded Appropriations (Line C23)			748,789,409.41			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)						
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 (Lines D4 plus D10)			748,789,409.41			781,629,126.44
12. Appropriations Subject to the Limit (Line D9d)			748,789,409.41			

** Please provide below an explanation for each entry in the adjustments column."

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) 39,227,515.26

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.

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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) 897,677,218.10

C. Percentage of Plant Services Costs Attributable to General Administration

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

4.37%

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) 37,734,310.59

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10) 11,042,431.72

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)	761,350.08
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)	3,694,111.06
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)	1,814.86
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)	53,234,018.31
9. Carry-Forward Adjustment (Part IV, Line F)	(1,239,106.74)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	51,994,911.57
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	654,390,917.64
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	144,078,208.30
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	173,554,151.59
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	8,379,865.10
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	37,496.30
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	12,788,497.35
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	9,023,272.44
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)	7,214,121.27
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)	80,839,322.71
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)	39,715.14
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)	3,653,399.31
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	441,052.54
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	48,924,448.57
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	18,538,111.09
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)	1,161,902,579.35

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) 4.58%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/f/fac/ic)

(Line A10 divided by Line B19) 4.47%

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)	<u>53,234,018.31</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(2,303,699.23)
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 (4.49%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.49%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.49%) times Part III, Line B19); zero if positive	(1,239,106.74)
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(1,239,106.74)</u>
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:	4.47%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-619553.37) is applied to the current year calculation and the remainder (\$-619553.37) is deferred to one or more future years:	4.53%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-413035.58) is applied to the current year calculation and the remainder (\$-826071.16) is deferred to one or more future years:	4.55%
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)	<u>(1,239,106.74)</u>

Approved
indirect cost
rate: 4.49%

Highest rate
used in any
program: 4.49%

Fund	Resource	Eligible Expenditures (Objects 1000- 5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	7,519,659.17	337,632.67	4.49%
01	3010	9,307,983.33	417,928.42	4.49%
01	3060	131,627.27	5,910.08	4.49%
01	3061	89,682.37	4,026.74	4.49%
01	3150	6,602,592.90	296,456.42	4.49%
01	3182	299,943.84	13,467.48	4.49%
01	3225	417,464.42	18,744.15	4.49%
01	3310	11,552,669.18	518,714.80	4.49%
01	3312	1,814,220.99	81,458.52	4.49%
01	3315	268,077.42	12,036.68	4.49%
01	3385	155,637.88	6,988.12	4.49%
01	3395	31,834.66	1,429.38	4.49%
01	3410	60,189.28	2,702.50	4.49%
01	4035	1,473,245.64	66,148.72	4.49%
01	4123	74,775.95	3,357.44	4.49%
01	4124	623,731.89	28,005.55	4.49%
01	4127	600,747.32	26,973.55	4.49%
01	4201	46,834.39	2,102.86	4.49%
01	4203	1,241,632.92	55,749.31	4.49%
01	4510	20,035.81	899.61	4.49%
01	5630	114,642.16	5,147.43	4.49%
01	5634	132,679.52	5,957.31	4.49%
01	5810	1,050,240.49	46,935.16	4.47%
01	6010	2,518,612.62	109,786.98	4.36%
01	6211	1,087,400.50	48,824.28	4.49%
01	6266	3,751,027.25	168,421.11	4.49%
01	6332	9,574,308.98	429,886.44	4.49%
01	6385	171,269.74	7,690.01	4.49%
01	6387	2,063,114.97	92,633.85	4.49%
01	6388	2,382,736.99	95,309.48	4.00%
01	6500	161,505,078.14	7,251,892.90	4.49%
01	6520	365,489.52	16,410.48	4.49%
01	6546	2,660.44	114.32	4.30%
01	6547	2,490,028.71	111,802.29	4.49%
01	6690	361,159.90	16,216.08	4.49%
01	6762	11,540,734.43	518,178.93	4.49%
01	6770	7,319,026.29	73,190.26	1.00%
01	7220	88,063.34	3,954.04	4.49%

**San Francisco Unified
San Francisco County**

Unaudited Actuals 2024-25 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs			38 68478 0000000	Form ICR
			F8AEUYCUYD(2024-25)	
01		7311	142,488.42	6,397.73 4.49%
01		7399	488,774.09	21,945.95 4.49%
01		7412	1,182,471.78	53,092.98 4.49%
01		7435	31,354,625.92	1,407,822.59 4.49%
01		7810	1,406,247.24	37,924.19 2.70%
01		8150	20,464,147.33	713,308.00 3.49%
01		9010	229,034,031.59	4,229,789.12 1.85%
11		6391	441,052.54	19,803.26 4.49%
12		3010	574,217.64	25,782.36 4.49%
12		5025	16,568,094.11	743,907.43 4.49%
12		5160	497,596.40	22,342.08 4.49%
12		6053	211,219.08	9,483.74 4.49%
12		6054	196,974.20	8,844.14 4.49%
12		6105	24,939,699.83	1,119,792.52 4.49%
12		6127	1,158,014.30	36,503.70 3.15%
12		6160	62,251.00	2,795.07 4.49%
12		9010	3,480,092.42	130,172.45 3.74%
13		5310	15,570,921.54	699,134.38 4.49%
13		5320	1,737,842.99	78,029.15 4.49%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		4,414,055.95	4,414,055.95
2. State Lottery Revenue	8560	9,414,495.67		4,503,638.80	13,918,134.47
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	(9,414,495.67)	9,414,495.67		0.00
7. Total Available (Sum Lines A1 through A6)		0.00	9,414,495.67	8,917,694.75	18,332,190.42
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		6,742,562.13	6,742,562.13
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00	9,414,495.67		9,414,495.67
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		0.00	9,414,495.67	6,742,562.13	16,157,057.80
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	2,175,132.62	2,175,132.62
D. COMMENTS:					

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

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

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	16,366,649.64	188,151.74	16,554,801.38	1,063,374.24		17,618,175.62
1110	Regular Education, K-12	592,313,613.42	146,226,119.33	738,539,732.75	47,439,054.50		785,978,787.25
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	1,157,288.86	13,917.23	1,171,206.09	75,230.77		1,246,436.86
4110	Regular Education, Adult	139,236.48	17,909.60	157,146.08	10,094.06		167,240.14
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	62,584,123.55	4,337,629.57	66,921,753.12	4,298,624.10		71,220,377.22
4850	Migrant Education	121,605.54	41,530.00	163,135.54	10,478.78		173,614.32
5000-5999	Special Education	293,775,732.48	11,172,813.43	304,948,545.91	19,587,938.26		324,536,484.17
6000	Regional Occupational Ctr/Prg (ROC/P)	7,200,447.38	28,801,697.09	36,002,144.47	2,312,546.80		38,314,691.27
Other Goals							
7110	Nonagency - Educational	1.00	0.00	1.00	.06		1.06
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					4,382,521.84	4,382,521.84
----	Enterprise					37,496.30	37,496.30
----	Facilities Acquisition & Construction					5,857,546.84	5,857,546.84
----	Other Outgo					27,681,874.67	27,681,874.67
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)					5,549,631.20	5,549,631.20
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)					(2,896,590.28)	(2,896,590.28)
----	Total General Fund and Charter Schools Funds Expenditures	973,658,698.35	190,799,767.99	1,164,458,466.34	77,450,382.49	37,959,439.65	1,279,868,288.48

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	14,547,491.75	712,081.56	0.00	109,613.97	828,041.25	152,403.10	0.00		17,018.01	0.00	16,366,649.64	
1110	Regular Education, K-12	468,287,776.69	39,628,701.18	14,411,031.80	638,211.05	60,745,657.24	8,025.00	8,379,865.10		214,345.36	0.00	592,313,613.42	
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	653,050.09	502,208.17	0.00	0.00	1,823.00	0.00	0.00		207.60	0.00	1,157,288.86	
4110	Regular Education, Adult	73,232.78	7,351.28	0.00	0.00	58,652.42	0.00	0.00		0.00	0.00	139,236.48	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	
4760	Bilingual	56,019,972.96	1,493,104.45	225,552.89	74,244.63	4,733,088.90	0.00	0.00		38,159.72	0.00	62,584,123.55	
4850	Migrant Education	1,059.51	120,546.03	0.00	0.00	0.00	0.00	0.00		0.00	0.00	121,605.54	
5000-5999	Special Education	198,717,361.88	10,359,080.25	337,627.10	270.00	52,236,950.91	32,100,562.10	0.00		23,880.24	0.00	293,775,732.48	
6000	ROC/P	2,603,383.16	3,442,612.00	0.00	286,947.75	867,504.47	0.00	0.00		0.00	0.00	7,200,447.38	
Other Goals													
7110	Nonagency - Educational	1.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	1.00
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
8100	Community Services		0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00	0.00
Total Direct Charged Costs		740,903,329.82	56,265,684.92	14,974,211.79	1,109,287.40	119,471,718.19	32,260,990.20	8,379,865.10	0.00	0.00	293,610.93	0.00	973,658,698.35

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	188,151.74	0.00	0.00	188,151.74
1110	Regular Education, K-12	52,695,725.83	84,239,822.84	9,290,570.66	146,226,119.33
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	13,917.23	0.00	0.00	13,917.23
4110	Regular Education, Adult	17,909.60	0.00	0.00	17,909.60
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	4,337,629.57	0.00	0.00	4,337,629.57
4850	Migrant Education	0.00	41,530.00	0.00	41,530.00
5000-5999	Special Education (allocated to 5001)	11,172,813.43	0.00	0.00	11,172,813.43
6000	ROC/P	28,801,697.09	0.00	0.00	28,801,697.09
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		97,227,844.49	84,281,352.84	9,290,570.66	190,799,767.99

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)	13,549,847.43
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	48,540,572.34
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	18,256,552.99
5	Total Central Administration Costs in General Fund and Charter Schools Funds	80,346,972.76
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	973,658,698.35
2	Total Allocated Costs (from Form PCR, Column 2, Total)	190,799,767.99
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	1,164,458,466.34
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	441,052.54
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	48,924,448.57
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	37,032,155.61
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	86,397,656.72
D.	Total Direct Charged and Allocated Costs (B3 + C5)	1,250,856,123.06
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.42%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	4,382,521.84				4,382,521.84
Enterprise (Objects 1000-5999, 6400-6920)		37,496.30			37,496.30
Facilities Acquisition & Construction (Objects 1000-6700)			5,857,546.84		5,857,546.84
Other Outgo (Objects 1000 - 7999)				27,681,874.67	27,681,874.67
Total Other Costs	4,382,521.84	37,496.30	5,857,546.84	27,681,874.67	37,959,439.65

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	12,216,215.11	233,796.30	60,976,237.81	23,801,595.26	84,239,822.84	41,530.00	9,290,570.66
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten		2.20			4.75		
1110 Regular Education, K-12	399.55	80.65	3.50	339.99	495.00		7.50
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	1.70						
4110 Regular Education, Adult				.50			
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	5.60	1.25	.27	41.34			
4850 Migrant Education						2.00	
5000-5999 Special Education (allocated to 5001)	171.97			272.62			
6000 ROC/P	911.20		2.00	5.30			
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	1,492.22	81.90	5.77	664.49	495.00	2.00	7.50

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								7,651.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	14,969,080.71	0.00	0.00	34,666.22	4,615,516.83	58,966,765.75		78,586,029.51
2000-2999	Classified Salaries	3,327,233.63	0.00	0.00	56,061.77	2,506,413.22	50,352,855.50		56,242,564.12
3000-3999	Employee Benefits	8,745,712.41	3.00	0.00	41,693.82	3,166,408.84	43,942,270.37		55,896,088.44
4000-4999	Books and Supplies	796,653.99	0.00	0.00	0.00	1,005.07	483,943.42		1,281,602.48
5000-5999	Services and Other Operating Expenditures	44,159,617.07	0.00	0.00	0.00	0.00	57,609,830.86		101,769,447.93
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	71,998,297.81	3.00	0.00	132,421.81	10,289,343.96	211,355,665.90	0.00	293,775,732.48
7310	Transfers of Indirect Costs	7,888,930.88	0.00	0.00	0.00	0.00	0.00		7,888,930.88
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	11,172,813.40							11,172,813.40
	Total Indirect Costs and PCR Allocations	19,061,744.28	0.00	0.00	0.00	0.00	0.00	0.00	19,061,744.28
	TOTAL COSTS	91,060,042.09	3.00	0.00	132,421.81	10,289,343.96	211,355,665.90	0.00	312,837,476.76
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	145,553.38	0.00		145,553.38
2000-2999	Classified Salaries	79,279.12	0.00	0.00	0.00	312,063.94	8,122,792.87		8,514,135.93
3000-3999	Employee Benefits	28,595.92	0.00	0.00	0.00	186,333.21	2,940,549.13		3,155,478.26
4000-4999	Books and Supplies	163,916.62	0.00	0.00	0.00	0.00	13,191.45		177,108.07
5000-5999	Services and Other Operating Expenditures	31,834.66	0.00	0.00	0.00	0.00	587,425.00		619,259.66
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	303,626.32	0.00	0.00	0.00	643,950.53	11,663,958.45	0.00	12,611,535.30
7310	Transfers of Indirect Costs	613,639.38	0.00	0.00	0.00	0.00	0.00		613,639.38
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	613,639.38	0.00	0.00	0.00	0.00	0.00	0.00	613,639.38
	TOTAL BEFORE OBJECT 8980	917,265.70	0.00	0.00	0.00	643,950.53	11,663,958.45	0.00	13,225,174.68
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								13,225,174.68

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	14,969,080.71	0.00	0.00	34,666.22	4,469,963.45	58,966,765.75		78,440,476.13
2000-2999	Classified Salaries	3,247,954.51	0.00	0.00	56,061.77	2,194,349.28	42,230,062.63		47,728,428.19
3000-3999	Employee Benefits	8,717,116.49	3.00	0.00	41,693.82	2,980,075.63	41,001,721.24		52,740,610.18
4000-4999	Books and Supplies	632,737.37	0.00	0.00	0.00	1,005.07	470,751.97		1,104,494.41
5000-5999	Services and Other Operating Expenditures	44,127,782.41	0.00	0.00	0.00	0.00	57,022,405.86		101,150,188.27
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	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	71,694,671.49	3.00	0.00	132,421.81	9,645,393.43	199,691,707.45	0.00	281,164,197.18
7310	Transfers of Indirect Costs	7,275,291.50	0.00	0.00	0.00	0.00	0.00		7,275,291.50
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	11,172,813.40							11,172,813.40
	Total Indirect Costs and PCR Allocations	18,448,104.90	0.00	0.00	0.00	0.00	0.00	0.00	18,448,104.90
	TOTAL BEFORE OBJECT 8980	90,142,776.39	3.00	0.00	132,421.81	9,645,393.43	199,691,707.45	0.00	299,612,302.08
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								299,612,302.08
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	1,688,662.44	0.00	0.00	0.00	461,466.73	4,061,341.97		6,211,471.14
2000-2999	Classified Salaries	305,814.61	0.00	0.00	3,490.10	86,718.51	3,243,059.81		3,639,083.03
3000-3999	Employee Benefits	817,817.82	0.00	0.00	1,067.98	204,801.63	2,975,446.87		3,999,134.30
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	30,301,384.48	0.00	0.00	0.00	0.00	40,368.16		30,341,752.64
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	33,113,679.35	0.00	0.00	4,558.08	752,986.87	10,320,216.81	0.00	44,191,441.11
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	33,113,679.35	0.00	0.00	4,558.08	752,986.87	10,320,216.81	0.00	44,191,441.11
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00

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)								173,332,857.96
	TOTAL COSTS								217,524,299.07

* 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)

38 68478 0000000
Report SEMA
F8AEUYCUYD(2024-25)

2023-24 Expenditures	A. State and Local	B. Local Only
	263,567,808.35	195,258,255.50
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		
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)	263,567,808.35	195,258,255.50
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet	6,949.00	
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)	6,949.00	

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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/subseqyrtckwrksht.xls>.

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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	<u>0.00</u>	<u>0.00</u>

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.

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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 [PL. 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) (d)

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

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) (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:

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SECTION 3	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2024-25	Actual Expenditures Comparison Year FY23-24	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
Test 1 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.			
a. Total special education expenditures	312,837,476.76		
b. Less: Expenditures paid from federal sources	13,225,174.68		
c. Expenditures paid from state and local sources	299,612,302.08	263,567,808.35	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		263,567,808.35	
Less: Exempt reduction(s) for SECTION1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	<u>299,612,302.08</u>	<u>263,567,808.35</u>	<u>36,044,493.73</u>

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 23-24	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	312,837,476.76		
b. Less: Expenditures paid from federal sources	13,225,174.68		
c. Expenditures paid from state and local sources	299,612,302.08	263,567,808.35	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		263,567,808.35	
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	<u>299,612,302.08</u>	<u>263,567,808.35</u>	
d. Special education unduplicated pupil count	7,651.00	6,949.00	
e. Per capita state and local expenditures (Test2c/Test2d)	<u>39,159.89</u>	<u>37,928.88</u>	<u>1,231.00</u>

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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	Difference
		FY 2024-25	FY 23-24	
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	217,524,299.07	195,258,255.50	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		195,258,255.50	
	Less: Exempt reduction(s) from SECTION 1			0.00
	Less: 50% reduction from SECTION 2			0.00
	Net expenditures paid from local sources	<u>217,524,299.07</u>	<u>195,258,255.50</u>	<u>22,266,043.57</u>

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

		Actual	Comparison Year	Difference
		FY 2024-25	FY 23-24	
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	217,524,299.07	195,258,255.50	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		195,258,255.50	
	Less: Exempt reduction(s) from SECTION 1			0.00
	Less: 50% reduction from SECTION 2			0.00
	Net expenditures paid from local sources	<u>217,524,299.07</u>	<u>195,258,255.50</u>	
b.	Special education unduplicated pupil count	7,651.00	6,949.00	
c.	Per capita local expenditures (Test4a/Test4b)	<u>28,430.83</u>	<u>28,098.76</u>	<u>332.08</u>

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

Matthew Lavoe

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San Francisco Unified (WW)

Title

Email Address

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San Francisco Unified (WW)

Object Code	Description	San Francisco Unified (WW00)	San Francisco County Office of Education (WW02)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
PCRA	Program Cost Report Allocations				0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
PCRA	Program Cost Report Allocations				0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00

SELPA:

San Francisco Unified (WW)

Object Code	Description	San Francisco Unified (WW00)	San Francisco County Office of Education (WW02)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT		7,651.00	98.00		7,749.00

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

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									7,651.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	20,488,524.52	0.00	0.00	0.00	5,134,176.85	67,940,297.32		93,562,998.69
2000-2999	Classified Salaries	3,866,250.15	0.00	0.00	45,770.78	3,010,893.26	66,473,983.45		73,396,897.64
3000-3999	Employee Benefits	9,964,585.47	0.00	0.00	21,801.52	3,468,788.99	54,637,856.58		68,093,032.56
4000-4999	Books and Supplies	866,161.31	0.00	0.00	0.00	0.00	197,844.00		1,064,005.31
5000-5999	Services and Other Operating Expenditures	49,007,982.00	0.00	0.00	0.00	0.00	29,104,476.67		78,112,458.67
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	84,193,503.45	0.00	0.00	67,572.30	11,613,859.10	218,354,458.02	0.00	314,229,392.87
7310	Transfers of Indirect Costs	(7,181.00)	0.00	0.00	0.00	0.00	0.00		(7,181.00)
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	(7,181.00)	0.00	0.00	0.00	0.00	0.00	0.00	(7,181.00)
	TOTAL COSTS	84,186,322.45	0.00	0.00	67,572.30	11,613,859.10	218,354,458.02	0.00	314,222,211.87
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	20,488,524.52	0.00	0.00	0.00	4,934,873.46	67,940,297.32		93,363,695.30
2000-2999	Classified Salaries	3,780,211.83	0.00	0.00	45,770.78	2,570,165.03	58,807,654.99		65,203,802.63
3000-3999	Employee Benefits	9,931,989.37	0.00	0.00	21,801.52	3,183,407.32	51,442,920.28		64,580,118.49
4000-4999	Books and Supplies	710,387.31	0.00	0.00	0.00	0.00	196,578.00		906,965.31
5000-5999	Services and Other Operating Expenditures	48,963,815.00	0.00	0.00	0.00	0.00	28,516,336.67		77,480,151.67
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	83,874,928.03	0.00	0.00	67,572.30	10,688,445.81	206,903,787.26	0.00	301,534,733.40
7310	Transfers of Indirect Costs	(979,511.00)	0.00	0.00	0.00	0.00	0.00		(979,511.00)
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	(979,511.00)	0.00	0.00	0.00	0.00	0.00	0.00	(979,511.00)
	TOTAL BEFORE OBJECT 8980	82,895,417.03	0.00	0.00	67,572.30	10,688,445.81	206,903,787.26	0.00	300,555,222.40

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								300,555,222.40
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	886,653.87	0.00	0.00	0.00	249,284.53	3,999,578.36		5,135,516.76
2000-2999	Classified Salaries	87,381.06	0.00	0.00	2,051.94	103,127.02	2,431,548.67		2,624,108.69
3000-3999	Employee Benefits	369,510.89	0.00	0.00	977.52	141,129.62	2,479,397.38		2,991,015.41
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	29,580,638.00	0.00	0.00	0.00	0.00	58,986.17		29,639,624.17
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	30,924,183.82	0.00	0.00	3,029.46	493,541.17	8,969,510.58	0.00	40,390,265.03
7310	Transfers of Indirect Costs	(5,682,171.50)	0.00	0.00	0.00	0.00	0.00		(5,682,171.50)
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	(5,682,171.50)	0.00	0.00	0.00	0.00	0.00	0.00	(5,682,171.50)
	TOTAL BEFORE OBJECT 8980	25,242,012.32	0.00	0.00	3,029.46	493,541.17	8,969,510.58	0.00	34,708,093.53
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								184,392,695.00
	TOTAL COSTS								219,100,788.53

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

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								7,651.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	14,969,080.71	0.00	0.00	34,666.22	4,615,516.83	58,966,765.75		78,586,029.51
2000-2999	Classified Salaries	3,327,233.63	0.00	0.00	56,061.77	2,506,413.22	50,352,855.50		56,242,564.12
3000-3999	Employee Benefits	8,745,712.41	3.00	0.00	41,693.82	3,166,408.84	43,942,270.37		55,896,088.44
4000-4999	Books and Supplies	796,653.99	0.00	0.00	0.00	1,005.07	483,943.42		1,281,602.48
5000-5999	Services and Other Operating Expenditures	44,159,617.07	0.00	0.00	0.00	0.00	57,609,830.86		101,769,447.93
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	71,998,297.81	3.00	0.00	132,421.81	10,289,343.96	211,355,665.90	0.00	293,775,732.48
7310	Transfers of Indirect Costs	7,888,930.88	0.00	0.00	0.00	0.00	0.00		7,888,930.88
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)	11,172,813.40							11,172,813.40
	Total Indirect Costs	7,888,930.88	0.00	0.00	0.00	0.00	0.00	0.00	7,888,930.88
	TOTAL COSTS	79,887,228.69	3.00	0.00	132,421.81	10,289,343.96	211,355,665.90	0.00	301,664,663.36
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	145,553.38	0.00		145,553.38
2000-2999	Classified Salaries	79,279.12	0.00	0.00	0.00	312,063.94	8,122,792.87		8,514,135.93
3000-3999	Employee Benefits	28,595.92	0.00	0.00	0.00	186,333.21	2,940,549.13		3,155,478.26
4000-4999	Books and Supplies	163,916.62	0.00	0.00	0.00	0.00	13,191.45		177,108.07
5000-5999	Services and Other Operating Expenditures	31,834.66	0.00	0.00	0.00	0.00	587,425.00		619,259.66
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	303,626.32	0.00	0.00	0.00	643,950.53	11,663,958.45	0.00	12,611,535.30
7310	Transfers of Indirect Costs	613,639.38	0.00	0.00	0.00	0.00	0.00		613,639.38
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	613,639.38	0.00	0.00	0.00	0.00	0.00	0.00	613,639.38
	TOTAL BEFORE OBJECT 8980	917,265.70	0.00	0.00	0.00	643,950.53	11,663,958.45	0.00	13,225,174.68

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								13,225,174.68
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	14,969,080.71	0.00	0.00	34,666.22	4,469,963.45	58,966,765.75		78,440,476.13
2000-2999	Classified Salaries	3,247,954.51	0.00	0.00	56,061.77	2,194,349.28	42,230,062.63		47,728,428.19
3000-3999	Employee Benefits	8,717,116.49	3.00	0.00	41,693.82	2,980,075.63	41,001,721.24		52,740,610.18
4000-4999	Books and Supplies	632,737.37	0.00	0.00	0.00	1,005.07	470,751.97		1,104,494.41
5000-5999	Services and Other Operating Expenditures	44,127,782.41	0.00	0.00	0.00	0.00	57,022,405.86		101,150,188.27
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	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	71,694,671.49	3.00	0.00	132,421.81	9,645,393.43	199,691,707.45	0.00	281,164,197.18
7310	Transfers of Indirect Costs	7,275,291.50	0.00	0.00	0.00	0.00	0.00		7,275,291.50
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)	11,172,813.40							11,172,813.40
	Total Indirect Costs	7,275,291.50	0.00	0.00	0.00	0.00	0.00	0.00	7,275,291.50
	TOTAL BEFORE OBJECT 8980	78,969,962.99	3.00	0.00	132,421.81	9,645,393.43	199,691,707.45	0.00	288,439,488.68
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								288,439,488.68
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	1,688,662.44	0.00	0.00	0.00	461,466.73	4,061,341.97		6,211,471.14
2000-2999	Classified Salaries	305,814.61	0.00	0.00	3,490.10	86,718.51	3,243,059.81		3,639,083.03
3000-3999	Employee Benefits	817,817.82	0.00	0.00	1,067.98	204,801.63	2,975,446.87		3,999,134.30
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	30,301,384.48	0.00	0.00	0.00	0.00	40,368.16		30,341,752.64
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	33,113,679.35	0.00	0.00	4,558.08	752,986.87	10,320,216.81	0.00	44,191,441.11

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	33,113,679.35	0.00	0.00	4,558.08	752,986.87	10,320,216.81	0.00	44,191,441.11
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)								173,332,857.96
	TOTAL COSTS								217,524,299.07

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

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

	State and Local	Local Only
Total exempt reductions	0.00	0.00
	<u><u> </u></u>	<u><u> </u></u>

SECTION 2

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

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

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

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	_____
Increase in funding (if difference is positive)	0.00 _____	_____
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a) _____	_____
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b) _____	_____
If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) (c) Available for MOE reduction. (line (a) minus line (c), zero if negative) (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) (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:		

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SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet)	Actual Expenditures Comparison Year	Difference (A - B)
	FY 2025-26	FY 23-24	
a. Total special education expenditures	314,222,211.87		
b. Less: Expenditures paid from federal sources	13,666,989.47		
c. Expenditures paid from state and local sources	300,555,222.40	253,779,335.68	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		253,779,335.68	
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	300,555,222.40	253,779,335.68	46,775,886.72

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.

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.

	Budgeted Amounts FY 2025-26	Comparison Year FY 23-24	Difference
a. Total special education expenditures	314,222,211.87		
b. Less: Expenditures paid from federal sources	13,666,989.47		

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c. Expenditures paid from state and local sources	300,555,222.40	253,779,335.68	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		253,779,335.68	
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	300,555,222.40	253,779,335.68	
d. Special education unduplicated pupil count	7,651.00	6,949.00	
e. Per capita state and local expenditures (Test2c/Test2d)	39,283.13	36,520.27	2,762.86

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 23-24
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		219,100,788.53	195,258,255.50	
Add/Less: Adjustments required for MOE calculation			0.00	
Comparison year's expenditures, adjusted for MOE calculation			195,258,255.50	
Less: Exempt reduction(s) from SECTION 1			0.00	
Less: 50% reduction from SECTION 2			0.00	
Net expenditures paid from local sources		219,100,788.53	195,258,255.50	23,842,533.03

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	FY23-24
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		219,100,788.53	195,258,255.50	
Add/Less: Adjustments required for MOE calculation			0.00	
Comparison year's expenditures, adjusted for MOE calculation			195,258,255.50	
Less: Exempt reduction(s) from SECTION 1			0.00	
Less: 50% reduction from SECTION 2			0.00	

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

38 68478 0000000
Report SEMB
F8AEUYCUYD(2024-25)

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Net expenditures paid from local sources	219,100,788.53	195,258,255.50	
b. Special education unduplicated pupil count	7,651.00	6,949.00	
c. Per capita local expenditures (Test4a/Test4b)	28,636.88	28,098.76	538.13

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.

Matthew Lav oie

415-793-7187

Contact Name

Telephone Number

Interim Executive Director

lav oiem@sfusd.edu

Title

Email Address

SELPA:

San Francisco Unified (WW)

Object Code	Description	San Francisco Unified (WW00)	San Francisco County Office of Education (WW02)	Adjustments*	Total
TOTAL BUDGET - All Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00

SELPA:

San Francisco Unified (WW)

Object Code	Description	San Francisco Unified (WW00)	San Francisco County Office of Education (WW02)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
BUDGET - Local Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT		7,651.00	98.00		7,749.00

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