Reed Union School District

Nurture • Teach • Inspire

Fiscal Year 2024-2025

Unaudited Actuals Financial Report

September 9, 2025

Section 1:

Introduction:

Narrative Summary

Presentation

DATE: September 9, 2025

TO: Board of Trustees, Reed Union School District

SUBJECT: Fiscal Year 2024/2025 Unaudited Actuals Report

Presented is a comprehensive overview and analysis of the Reed Union School District's unaudited, actual financial activity for the fiscal year ending June 30, 2025.

The Unaudited Actuals Report provides a comprehensive assessment of the District's prior fiscal year, detailing unrestricted and restricted revenues and expenditures, ending fund balances and reserves, and variances between budgeted and actual results. It also includes supplemental analyses required by the California Department of Education and an overview of other funds outside the General Fund, such as Student Council, Food Service, and Capital Facilities Funds.

The table below compares the District's FY 2024/25 estimated actuals with the unaudited actuals as of June 30, 2025. Additional context and variance analysis are provided in Section 2 of this report.

	FY2024/25 (2nd Interim Budget) Mar. 11, 2025	**FY2024/25 (Unaudited Actuals)** Sept. 9, 2025	Variance ($)	Variance (%)
A. Total Revenue + Transfers In	$30,517,163	$30,423,547	-$93,616	-0.3%
B. Total Expenditures + Other Outgo	$30,914,361	$30,292,128	-$622,233	-2.0%
C. Net Change in Fund Balance	-$397,198	$131,419		
D. Audited Beginning Balance	$14,184,528	$14,184,528		
E. Unaudited Ending Balance	$13,787,329	$14,315,946		

Following Board approval of the Unaudited Actuals Report, the District will engage Stephen Roatch Accountancy Corporation to conduct the FY 2024/25 audit. Audit adjustments will be reflected in the subsequent Interim Financial Report, along with recommended budget revisions.

Sincerely,

Dr. Chris J. Kim

Chief Business Official

Reed Union School District

REED UNION SCHOOL DISTRICT

Fiscal Year 2024-25

Unaudited Actuals

Chris J. Kim, Ed.D, MBA

Chief Business Official

ckim@reedschools.org

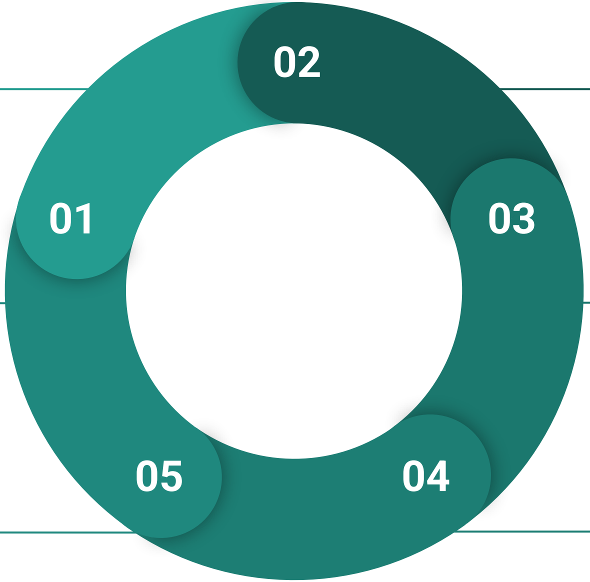
September 9, 2025

REED UNION SCHOOL DISTRICT

RUSD's Fiscal Year 2024/25 Unaudited Actuals financial report outlines year-end total general fund revenue and transfers in of $30.42 million and expenditures and other uses of $30.29 million, with a net general fund carryforward of $131,419.

- The District's total revenue and transfers in of **$30.42** million is within ~0.3% of that estimated in the 2024/25 budget.
- The District's total expenditures and other uses of **$30.29** million is within ~2.0% of that estimated in the 2024/25 budget.
- The net general fund carryforward of **$131,419** increases the District's ending fund balance to $14,315,946, of which $1.75 million is restricted and $12.56 million is unrestricted.
- Of the $12.56 million in unrestricted funds, $1.21 million (4%) reflects the statutory minimum reserve for economic uncertainties required under Education Code § 42127, while $6.96 million (23%) represents the District's Board-committed reserve for economic uncertainties pursuant to Policy 3105.1.
- **Next Steps:** The District will engage Stephen Roatch Accountancy Corporation to conduct the FY 2024/25 audit. Audit adjustments will be reflected in the subsequent Interim Financial Report, along with recommended budget revisions.

REED UNION SCHOOL DISTRICT



Subsequent Year Budget & LCAP
(June)

2nd Interim Budget Update
(December)

Independent Auditor’s Report
(January)

45 Day Budget Revision
(August)

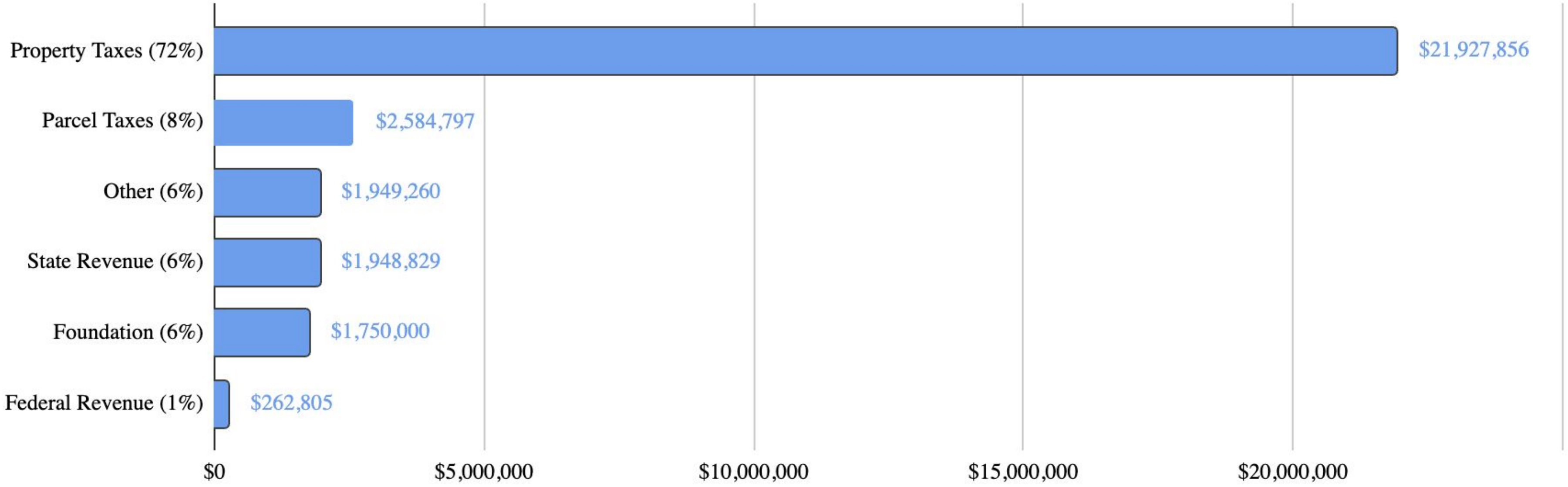
Prior Year Unaudited Actuals
(September)

1st Interim Budget Update
(December)

School Budget Cycle

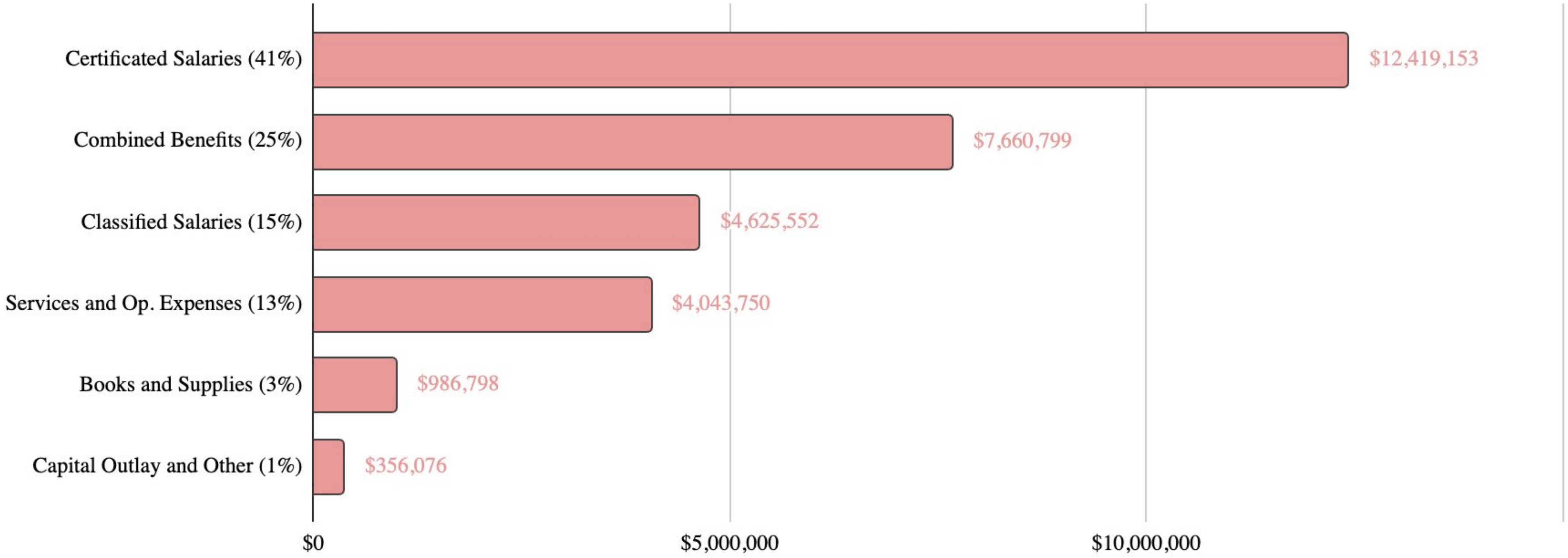
REED UNION SCHOOL DISTRICT

Total FY 2024/25 Revenue: $30,423,547



REED UNION SCHOOL DISTRICT

Total FY 2024/25 Expenditures: $30,092,128



Expenditures

REED UNION SCHOOL DISTRICT

	FY2024/25 (Unaudited Actuals) Sept. 9, 2025	FY 2025/26 (Adopted Budget) Jun. 3, 2025	FY 2026/27 (Forecast) Jun. 3, 2025	FY 2027/28 (Forecast) Jun. 3, 2025
F. Beginning Balance	**$14,184,528**	**$14,315,946**	**$12,482,527**	**$10,359,194**
G. Ending Balance	**$14,315,946**	**$12,482,527**	**$10,359,194**	**$8,488,706**
H. Components of Ending Balance	**---**	**---**	**---**	**---**
1. Revolving Cash & Prepaid	$2,000	$0	$0	$0
2. Restricted Balances	$1,753,381	$1,147,511	$792,358.99	$677,496.86
3. Board Policy Designated	$6,967,189	$8,003,470	$7,972,358.99	$6,394,035.01
4. State Required Reserves	$1,211,685	$1,000,434	$1,386,497.22	$1,417,174.12
5. Unassigned / Unappropriated	$4,383,691	$2,331,112	$207,978.67	$0.00
Unaudited Unrestricted Reserve % Forecast	41.5%	34.0%	27.5%	22.0%

The FY 2024/25 unaudited ending fund balance updates the FY 2025/26 beginning balance. The FY 2025/26 budget and three-year forecast remain as approved on June 3, 2025, and will be updated with revised assumptions at First Interim in December 2025.

Carryforward Impact on 2025/26 Adopted Budget

REED UNION SCHOOL DISTRICT

	FY 2024/25 Fund 08 Student Activity	FY 2024/25 Fund 13 Child Nutrition	FY 2024/25 Fund 14 Deferred Maintenance	FY 2024/25 Fund 25 Developer Fees	FY 2024/25 Fund 40 Capital Outlay Reserve
A. Revenue	**$22,316**	**$619,931**	**$941**	**-$28,595**	**$1,076,340**
B. Expenditures	**$28,501**	**$559,286**	**$0**	**$38,091**	**$664,055**
C. Net (Before Transfers In)	**-$6,185**	**$60,645**	**$941**	**-$66,686**	**$412,285**
D. Other Financing Sources / Uses					
1. Transfers In	$0	$0	$0	$0	$0
2. Transfers Out	$0	$0	$0	$0	$0
3. Net Contributions	$0	$0	$0	$0	$0
Total Other Financing Sources / Uses	$0	$0	$0	$0	$0
E. Change in Fund Balance	**-$6,185**	**$60,645**	**$941**	**-$66,686**	**$412,285**
F. Audited Beginning Balance as of July 1, 2024	**$35,437**	**$137,225**	**$19,727**	**$113,656**	**$3,130,007**
G. Unaudited Ending Balance as of June 30, 2025	**$29,253**	**$197,870**	**$20,669**	**$46,970**	**$3,542,291**

** Developer Fee revenue owed to the Tamalpais School District from a prior-year reconciliation was recorded in FY 2024/25 as an abatement to revenue rather than as an expenditure. This accounting treatment results in the item appearing as a negative balance within local revenue.*

Sept.	Independent Audit	• FY 2024/25, Stephen Roatch Accountancy
	Budget Advisory Committee	• 2nd Meeting
Dec.	1st Interim Financial Report	• Emphasis on Budget Revisions for FY 25/26.
Mar.	2nd Interim Financial Report	• Emphasis on Estimated Actuals for FY 25/26 and 2 Year Multi Year Projections

Next Steps

Section 2:

Financial Summary:

FY 2024-25 General Fund Budget to Actuals

FY 2024-25 Carryforward to Multi Year Projections

FY 2024-25 "All Funds" Summary

FY 2024/25 Budget to Unaudited Actuals (UA) Variance Report

	FY 2024/25 (2nd Interim Budget) Mar. 11, 2025	FY 2024/25 (Unaudited Actuals) Sept. 9, 2025	Variance ($)	Variance (%)	NOTES:
A. Revenue					
1. LCFF Sources	$199,718	$199,774	$56	0.0%	*$200 x ADA (Average Daily Attendance)*
2. Property Taxes	$21,633,651	$21,728,082	$94,431	0.4%	
3. Federal Sources	$237,928	$262,805	$24,877	10.5%	*Primary Variance Factor: Special Ed. Discretionary Grant*
4. State Sources	$1,031,295	$935,926	-$95,369	-9.2%	*Primary Variance Factor: Classified Assistance Program Participation*
a. CalSTRS on Behalf	$990,702	$1,012,903	$22,201	2.2%	*Based on proportionate share percentage of total employer contributions*
5. Parcel Taxes (Local)	$2,592,818	$2,584,797	-$8,020	-0.3%	
6. Foundation for Reed Schools (Local)	$1,500,000	$1,750,000	$250,000	16.7%	*Primary Variance Factor: +$250k Foundation Revenue*
7. Other Local Sources	$150,985	$201,053	$50,068	33.2%	*Primary Variance Factor: Facilities Use Permits and Reconciliation of Cash Clearing Accounts*
a. Interest Revenue & FMV	$450,000	$578,874	$128,874	28.6%	*Primary Variance Factor: Fair Market Value Actuarial Adjustment Pending (Year End Audit)*
b. Local Transportation	$528,596	$450,656	-$77,940	-14.7%	*Primary Variance Factor: Reconciliation of Transportation Revenue*
c. Special Education Apportionment	$731,470	$718,677	-$12,793	-1.7%	*Primary Variance Factor: Updated AB602 Funding from SELPA*
Total Revenue	$30,047,163	$30,423,547	$376,384	1.3%	*Note: Combined Revenue Variance would otherwise be 0.5% (w/o) additional Funds from the Foundation.*

	FY 2024/25 (2nd Interim Budget) Mar. 11, 2025	FY 2024/25 (Unaudited Actuals) Sept. 9, 2025	Variance ($)	Variance (%)	NOTES:
B. Expenditures					
1. Certificated Salaries	$12,382,950	$12,419,153	$36,203	0.3%	
2. Classified Salaries	$4,766,038	$4,625,552	-$140,486	-2.9%	*Primary Variance Factor: Classified Summer Assistance Program (See Above)*
3. Employee Benefits	---	---	---	---	
a. CalSTRS	$2,338,310	$2,257,904	-$80,405	-3.4%	*Primary Variance Factor: Certificated Employees Participating in CalPERS*
b. CalSTRS on Behalf	$990,702	$1,012,903	$22,201	2.2%	*Based on proportionate share percentage of total employer contributions*
c. CalPERS	$1,337,953	$1,291,322	-$46,631	-3.5%	*Primary Variance Factor: Classfied Employees Participating in CalSTRS*
d. Health & Welfare	$2,165,945	$2,174,142	$8,197	0.4%	
e. Statutory	$843,827	$768,808	-$75,019	-8.9%	*Primary Variance Factor: Certificated Employees Participating in Social Security*
f. OPEB	$345,000	$155,720	-$189,280	-54.9%	*Primary Variance Factor: CERBT Trust Investment Reflected in Section D.*
4. Books and Supplies	$871,328	$986,798	$115,470	13.3%	*Primary Variance Factor: Year End Reconciliation of Expenditure Coding (w/ Services) Below*
5. Services and Operating Expenditures	$4,397,308	$4,043,750	-$353,558	-8.0%	*Primary Variance Factor(s): -$50k = Repair Budget (Vehicles and Equipment); -$75k electricity and natural gas; -$30k M&O contracts; $20k conferences*
6. Capital Outlay	$25,000	$72,255	$47,255	189.0%	*Primary Variance Factor: Food Service Operations, Kitchen Infrastructure Funded Equipment*
7. Other Outgo	$450,000	$283,821	-$166,179	-36.9%	*Primary Variance Factor: CERBT Trust Investment Reflected in Section D.*
Total Expenditures	$30,914,361	$30,092,128.19	-$822,233	-2.7%	*NOTE: Total Expenditure Variances would be 2% without movement of CERBT to Section D.*

	FY 2024/25 (2nd Interim Budget) Dec. 16, 2024	FY 2024/25 (Unaudited Actuals) Sept. 9, 2025	Variance ($)	Variance (%)	NOTES:
C. Net (Before Transfers In)	-$867,198	$331,419			
D. Other Financing Sources / Uses					
1. Transfers In	$470,000	$0	-$470,000		
2. Transfers Out	$0	$0	$0		
3. Other Uses (Out)	$0	$200,000	$200,000		*NOTE: Related to CERBT in Section B.*
Total Other Financing Sources / Uses	$470,000	-$200,000			
E. Change in Fund Balance	**-$397,198**	**$131,419**			
F. Beginning Balance	**$14,184,528**	**$14,184,528**			*NOTE: Beginning Fund Balance in FY 25/26 is Unaudited.*
G. Ending Balance	**$13,787,329**	**$14,315,946**			*NOTE: Ending Fund Balance in FY 25/26 is Unaudited.*
H. Components of Ending Balance	---	---			
1. Revolving Cash & Prepaid	$0	$2,000			
2. Restricted Balances	$1,409,428	$1,753,381			
3. Board Policy Designated	$7,110,303	$6,967,189	23.0%		*NOTE: Board Reserve Policy: FY24/25 (23%), FY25/26 (24%)*
4. State Required Reserves	$1,236,574	$1,211,685	4.0%		*NOTE: Statutory Reserve: FY24/25 (4%), FY25/26 (3%)*
5. Unassigned / Unappropriated	$4,031,024	$4,383,691			
	40.0%	41.5%			

FY 2025/26 Budget & Multi-Year Projection with FY 2024/25 (UA) Carryforward

	FY 2025/26 **(Adopted Budget)** Jun. 3, 2025	FY 2026/27 **(Forecast)** Jun. 3, 2025	FY 2027/28 **(Forecast)** Jun. 3, 2025	
A. Revenue				**NOTES on Forecast Assumptions**
1. LCFF Sources	$201,970	$201,970	$201,970	*$200 x ADA (Average Daily Attendance)*
2. Property Taxes	$22,638,714	$23,523,372	$24,408,915	*FY25/26 Budget (4.13%); FY26/27 (4.00%); FY27/28 (3.85%)*
3. Federal Sources	$234,603	$234,603	$234,603	*Title Funds + Individuals with Disabilities Education Act (IDEA)*
4. State Sources	$909,035	$921,536	$932,248	*State COLA: FY25/26 (2.3%); FY26/27 (3.02%); FY27/28 (3.42%)*
a. CalSTRS on Behalf	$1,066,125	$1,066,125	$1,066,125	*Based on proportionate share percentage of total employer contributions*
5. Parcel Taxes (Local)	$2,670,603	$2,750,721	$2,833,243	*3% Growth Rate*
6. Foundation for Reed Schools (Local)	$1,750,000	$1,750,000	$1,750,000	*May 2025 Budget Update*
7. Other Local Sources	$80,000	$80,000	$80,000	*Facilities Use Permits and Cash Clearing Accounts*
a. Interest Revenue	$450,000	$451,974	$444,079	*10 Year Treasury Forecast: FY25/26 (4.56%); FY26/27 (4.58%); FY27/28 (4.5%)*
b. Local Transportation on Behalf	$350,383	$350,383	$350,383	*Measure AA; Ross SD*
c. Special Education Apportionment	$677,939	$698,413	$722,298	*State COLA: FY25/26 (2.3%); FY26/27 (3.02%); FY27/28 (3.42%)*
Total Revenue	$31,029,372	$32,029,097	$33,023,865	

	FY 2025/26 **(Adopted Budget)** Jun. 3, 2025	FY 2026/27 **(Forecast)** Jun. 3, 2025	FY 2027/28 **(Forecast)** Jun. 3, 2025	
B. Expenditures				**NOTES on Forecast Assumptions**
1. Certificated Salaries	$13,572,486	$14,231,544	$14,503,991	*Step and Column (3%) + Increases to Salary Schedules (3% // 2.5%)*
2. Classified Salaries	$5,274,880	$5,592,765	$5,760,548	*Step and Column (3%) + Increases to Salary Schedules (3% // 2.5%)*
3. Employee Benefits	---			
a. CalSTRS	$2,515,192	$2,637,682	$2,688,514	*19.1% (FY25/26 --> FY27/28)*
b. CalSTRS on Behalf	$1,066,125	$1,066,125	$1,066,125	*Based on proportionate share percentage of total employer contributions*
c. CalPERS	$1,453,165	$1,544,134	$1,641,907	*26.81% (FY25/26); 26.90% (FY26/27); 27.80% (FY27/28)*
d. Health & Welfare	$2,519,071	$2,582,048	$2,646,599	*Projected Increase to Employee Only; Emp. +1 ($18,100 Cap); Family ($22,260 Cap)*
e. Statutory	$938,684	$989,628	$1,013,852	*SS (6.20%), SUI (0.50%), WC (1.33%), MCare (1.45%)*
f. OPEB	$170,000	$170,000	$170,000	*$75k Certificated; $95k Classified; CERBT Trust Investment to Section D.*
4. Books and Supplies	$939,200	$827,905	$800,811	*Reduction associated with Curriculum Adoption (completion) in CY+1, CY+2*
5. Services and Operating Expenditures	$4,388,988	$4,510,598	$4,627,007	*CPI: FY25/26 (3.42%); FY26/27 (2.98%); FY27/28 (2.77%)*
6. Capital Outlay	$0	$0	$0	*Utilize Fund 14 (Deferred Maintenance or Fund 25 (Developer Fees)*
7. Other Outgo	$310,000	$310,000	$310,000	*Updated AB602 Excess Cost Estimate from SELPA + Reconciliation of Apple Leases*
Total Expenditures	$33,147,791	$34,462,430	$35,229,353	

	FY 2025/26 **(Adopted Budget)** Jun. 3, 2025	FY 2026/27 **(Forecast)** Jun. 3, 2025	FY 2027/28 **(Forecast)** Jun. 3, 2025	
C. Net (Before Transfers In)	-$2,118,419	-$2,433,333	-$2,205,488	
D. Other Financing Sources / Uses				**NOTES on Forecast Assumptions**
1. Transfers In	$485,000	$510,000	$535,000	*Increase informed by Increased Lease Revenue from Fund 42*
2. Transfers Out	$0	$0	$0	
3. Net Contributions (Out)	$200,000	$200,000	$200,000	*Shift of CERBT Trust Investment Outgo from Section B*
Total Other Financing Sources / Uses	$285,000	$310,000	$335,000	
E. Change in Fund Balance	**-$1,833,419**	**-$2,123,333**	**-$1,870,488**	
F. Beginning Balance	**$14,315,946**	**$12,482,527**	**$10,359,194**	
G. Ending Balance	**$12,482,527**	**$10,359,194**	**$8,488,706**	
H. Components of Ending Balance	---	---	---	**NOTES on Forecast Assumptions**
1. Revolving Cash & Prepaid	$0	$0	$0	
2. Restricted Balances	$1,147,511	$792,358.99	$677,496.86	
3. Board Policy Designated	$8,003,470	$7,972,358.99	$6,394,035.01	*NOTE: Board Reserve Policy: FY25/26 (24%), FY26/27 (23%), FY27/28 (23%)*
4. State Required Reserves	$1,000,434	$1,386,497.22	$1,417,174.12	*NOTE: Statutory Reserve: FY25/26 (3%), FY26/27 (4%), FY27/28 (4%)*
5. Unassigned / Unappropriated	$2,331,112	$207,978.67	$0.00	
	34.0%	27.5%	22.0%	

Reed Union School District

FY 2024/25 Unaudited Actuals

ALL FUNDS SUMMARY

		Fund 01 General Fund (Unrestricted)	Fund 01 General Fund (Restricted)		Fund 01 General Fund **(COMBINED)**		Fund 08 Student Activity	Fund 13 Child Nutrition	Fund 14 Deferred Maintenance	Fund 25 Developer Fees	Fund 40 Reserve for Capital Outlay
FY 24/25 Audited Beginning Balance		**$12,391,119**	**$1,793,408**	=	**$14,184,528**		**$35,437**	**$137,225**	**$19,727**	**$113,656**	**$3,130,007**
A Income											
LCFF	8010-8099	$21,927,856	$0		$21,927,856		$0	$0	$0	$0	$0
Federal	8100-8299	$0	$262,805		$262,805		$0	$105,597	$0	$0	$0
State	8300-8599	$501,715	$1,447,114		$1,948,829		$0	$506,474	$0	$0	$0
Local	8600-8799	$1,179,545	$5,104,512		$6,284,057		$22,316	$7,860	$941	-$28,595	$1,076,340
Total Revenue		**$23,609,115**	**$6,814,431**	=	**$30,423,546**		**$22,316**	**$619,931**	**$941**	**-$28,595**	**$1,076,340**
B Expenditures											
Certificated Salaries	1000-1999	$9,600,884	$2,818,269		$12,419,153		$0	$0	$0	$0	$0
Classified Salaries	2000-2999	$3,331,403	$1,294,149		$4,625,552		$0	$0	$0	$0	$0
Employee Benefits	3000-3999	$5,018,517	$2,642,283		$7,660,800		$0	$0	$0	$0	$0
Books and Supplies	4000-4999	$566,765	$420,033		$986,798		$28,501	$4,847	$0	$19,236	-$183
Services and Expenditures	5000-5999	$2,863,886	$1,179,864		$4,043,750		$0	$554,438	$0	$18,855	$664,238
Capital Outlay	6000-6999	$37,989	$34,266		$72,255		$0	$0	$0	$0	$0
Other Outgo	7100-7499	$210,648	$73,173		$283,821		$0	$0	$0	$0	$0
Trf of Indirect Costs	7300-7399	$0	$0		$0		$0	$0	$0	$0	$0
Total Expenditures		**$21,630,091**	**$8,462,037**	=	**$30,092,128**		**$28,501**	**$559,286**	**$0**	**$38,091**	**$664,055**
C Net Before Transfers In		$1,979,024	-$1,647,606		$331,418		-$6,185	$60,645	$941	-$66,686	$412,285
D Other Financing Sources / Uses											
Interfund Transfers											
In		$0	$0		$0		$0	$0	$0	$0	$0
Out		$0	$0		$0		$0	$0	$0	$0	$0
Other Outgo		-$200,000	$0		-$200,000		$0	$0	$0	$0	$0
Contributions		-$1,586,837	$1,586,837		$0		$0	$0	$0	$0	$0
Total Other Financing Sources / Uses		-$1,786,837	$1,586,837		-$200,000		$0	$0	$0	$0	$0
E Projected Net Increase/Decrease		**$192,187**	**-$60,769**	=	**$131,418**		**-$6,185**	**$60,645**	**$941**	**-$66,686**	**$412,285**
F Projected (UNAUDITED) Ending Fund Balance		**$12,583,307**	**$1,732,639**	=	**$14,315,946**		**$29,253**	**$197,870**	**$20,669**	**$46,970**	**$3,542,291**
Components of Ending Fund Balance											
Revolving Cash & Prepaids		$2,000	$0		$2,000		$0	$0	$0	$0	$0
Restricted		$0	$1,753,381		$1,753,381		$29,253	$191,322	$0	$40,216	$0
Committed (23% Board Policy)		$6,967,189	$0		$6,967,189		$0	$0	$0	$0	$0
Assigned		$0	$0		$0		$0	$6,548	$20,669	$6,754	$3,542,291
Reserve for Economic Uncertainty (3%)		$1,211,685	$0		$1,211,685		$0	$0	$0	$0	$0
Unassigned / Unappropriated		$4,402,433	-$20,742 *		$4,381,691		$0	$0	$0	$0 **	$0

** This negative unassigned balance of $20,742 is tied to an accounting resource administered by the Marin County Office of Education (MCOE) for a Non-Public School Pilot Program. The expenditure entry was recorded directly by MCOE, creating the negative balance in the resource. As this entry was made at the county level, the District does not have the ability to adjust it.*

*** Developer Fee revenue owed to the Tamalpais School District from a prior-year reconciliation was recorded in FY 2024/25 as an abatement to revenue rather than as an expenditure. This accounting treatment results in the item appearing as a negative balance within local revenue.*

Section 3:

Unaudited Financial Statements

Form 01: General Fund

Form 08: Student Activity Special Revenue Fund

Form 13: Cafeteria Special Revenue Fund

Form 14: Deferred Maintenance Fund

Form 25: Capital Facilities Fund

Form 40: Special Reserve Fund for Capital Outlay

Form 51: Bond Interest and Redemption Fund

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	21,927,855.70	0.00	21,927,855.70	22,840,684.00	0.00	22,840,684.00	4.2%
2) Federal Revenue		8100-8299	0.00	262,805.00	262,805.00	0.00	234,603.00	234,603.00	-10.7%
3) Other State Revenue		8300-8599	501,714.79	1,447,113.83	1,948,828.62	467,998.00	1,507,162.00	1,975,160.00	1.4%
4) Other Local Revenue		8600-8799	1,179,544.65	5,104,512.38	6,284,057.03	880,383.00	5,098,542.00	5,978,925.00	-4.9%
5) TOTAL, REVENUES			23,609,115.14	6,814,431.21	30,423,546.35	24,189,065.00	6,840,307.00	31,029,372.00	2.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	9,600,883.69	2,818,269.01	12,419,152.70	9,837,744.00	3,734,742.00	13,572,486.00	9.3%
2) Classified Salaries		2000-2999	3,331,403.00	1,294,149.32	4,625,552.32	3,812,188.00	1,462,692.00	5,274,880.00	14.0%
3) Employee Benefits		3000-3999	5,018,516.79	2,642,282.85	7,660,799.64	5,560,250.00	3,101,986.98	8,662,236.98	13.1%
4) Books and Supplies		4000-4999	566,765.23	420,032.61	986,797.84	388,500.00	550,700.00	939,200.00	-4.8%
5) Services and Other Operating Expenditures		5000-5999	2,863,885.85	1,179,864.01	4,043,749.86	2,902,274.00	1,486,714.00	4,388,988.00	8.5%
6) Capital Outlay		6000-6999	37,988.54	34,266.00	72,254.54	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	210,648.14	73,173.15	283,821.29	200,000.00	110,000.00	310,000.00	9.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			21,630,091.24	8,462,036.95	30,092,128.19	22,700,956.00	10,446,834.98	33,147,790.98	10.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,979,023.90	(1,647,605.74)	331,418.16	1,488,109.00	(3,606,527.98)	(2,118,418.98)	-739.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	485,000.00	0.00	485,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
3) Contributions		8980-8999	(1,586,836.53)	1,586,836.53	0.00	(2,994,153.00)	2,994,153.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,786,836.53)	1,586,836.53	(200,000.00)	(2,709,153.00)	2,994,153.00	285,000.00	-242.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			192,187.37	(60,769.21)	131,418.16	(1,221,044.00)	(612,374.98)	(1,833,418.98)	-1,495.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,391,119.32	2,034,738.99	14,425,858.31	12,583,306.69	1,732,638.97	14,315,945.66	-0.8%
b) Audit Adjustments		9793	0.00	(241,330.81)	(241,330.81)	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			12,391,119.32	1,793,408.18	14,184,527.50	12,583,306.69	1,732,638.97	14,315,945.66	0.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,391,119.32	1,793,408.18	14,184,527.50	12,583,306.69	1,732,638.97	14,315,945.66	0.9%
2) Ending Balance, June 30 (E + F1e)			12,583,306.69	1,732,638.97	14,315,945.66	11,362,262.69	1,120,263.99	12,482,526.68	-12.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,000.00	0.00	2,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,753,380.97	1,753,380.97	0.00	1,147,511.41	1,147,511.41	-34.6%
c) Committed									
Stabilization Arrangements		9750	6,967,189.00	0.00	6,967,189.00	8,003,470.00	0.00	8,003,470.00	14.9%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	150.24	0.00	150.24	0.00	0.00	0.00	-100.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,211,685.00	0.00	1,211,685.00	1,000,434.00	0.00	1,000,434.00	-17.4%
Unassigned/Unappropriated Amount		9790	4,402,282.45	(20,742.00)	4,381,540.45	2,358,358.69	(27,247.42)	2,331,111.27	-46.8%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	13,489,787.35	1,635,431.77	15,125,219.12				
1) Fair Value Adjustment to Cash in County Treasury		9111	181,369.00	0.00	181,369.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	2,000.00	0.00	2,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	71,936.88	16,454.44	88,391.32				
4) Due from Grantor Government		9290	26,663.69	393,970.48	420,634.17				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			13,771,756.92	2,045,856.69	15,817,613.61				
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	718,450.23	161,039.91	879,490.14				
2) Due to Grantor Governments		9590	0.00	152,177.81	152,177.81				
3) Due to Other Funds		9610	470,000.00	0.00	470,000.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			1,188,450.23	313,217.72	1,501,667.95				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			12,583,306.69	1,732,638.97	14,315,945.66				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	199,774.00	0.00	199,774.00	201,970.00	0.00	201,970.00	1.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	70,367.76	0.00	70,367.76	70,478.00	0.00	70,478.00	0.2%
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	21,279,105.17	0.00	21,279,105.17	22,116,459.00	0.00	22,116,459.00	3.9%
Unsecured Roll Taxes		8042	364,834.77	0.00	364,834.77	427,710.00	0.00	427,710.00	17.2%
Prior Years' Taxes		8043	24,067.00	0.00	24,067.00	24,067.00	0.00	24,067.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			21,938,148.70	0.00	21,938,148.70	22,840,684.00	0.00	22,840,684.00	4.1%
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	(10,293.00)	0.00	(10,293.00)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			21,927,855.70	0.00	21,927,855.70	22,840,684.00	0.00	22,840,684.00	4.2%
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	150,100.00	150,100.00	0.00	140,837.00	140,837.00	-6.2%
Special Education Discretionary Grants		8182	0.00	12,586.00	12,586.00	0.00	12,163.00	12,163.00	-3.4%
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		58,364.00	58,364.00		56,040.00	56,040.00	-4.0%
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		37,196.00	37,196.00		25,563.00	25,563.00	-31.3%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		4,559.00	4,559.00		0.00	0.00	-100.0%
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
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	Column C & F
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	262,805.00	262,805.00	0.00	234,603.00	234,603.00	-10.7%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	38,032.00	0.00	38,032.00	38,032.00	0.00	38,032.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	184,464.61	87,082.13	271,546.74	184,100.00	74,888.00	258,988.00	-4.6%
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		18,609.00	18,609.00		85,135.00	85,135.00	357.5%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		115,757.00	115,757.00		115,757.00	115,757.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	279,218.18	1,225,665.70	1,504,883.88	245,866.00	1,231,382.00	1,477,248.00	-1.8%
TOTAL, OTHER STATE REVENUE			501,714.79	1,447,113.83	1,948,828.62	467,998.00	1,507,162.00	1,975,160.00	1.4%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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	2,584,797.43	2,584,797.43	0.00	2,670,603.00	2,670,603.00	3.3%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	12,818.55	0.00	12,818.55	15,000.00	0.00	15,000.00	17.0%
Interest		8660	605,201.82	0.00	605,201.82	450,000.00	0.00	450,000.00	-25.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(26,328.00)	0.00	(26,328.00)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	790.00	790.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	579,406.38	1,808,693.77	2,388,100.15	415,383.00	1,750,000.00	2,165,383.00	-9.3%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	8,445.90	34,150.95	42,596.85	0.00	0.00	0.00	-100.0%
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		676,080.23	676,080.23		677,939.00	677,939.00	0.3%
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			1,179,544.65	5,104,512.38	6,284,057.03	880,383.00	5,098,542.00	5,978,925.00	-4.9%
TOTAL, REVENUES			23,609,115.14	6,814,431.21	30,423,546.35	24,189,065.00	6,840,307.00	31,029,372.00	2.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	7,620,836.57	2,467,729.65	10,088,566.22	8,009,187.00	2,941,472.00	10,950,659.00	8.5%
Certificated Pupil Support Salaries		1200	550,759.95	232,305.04	783,064.99	327,510.00	668,863.00	996,373.00	27.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,429,287.17	118,234.32	1,547,521.49	1,501,047.00	124,407.00	1,625,454.00	5.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,600,883.69	2,818,269.01	12,419,152.70	9,837,744.00	3,734,742.00	13,572,486.00	9.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	619,265.00	808,478.90	1,427,743.90	1,027,657.00	915,036.00	1,942,693.00	36.1%
Classified Support Salaries		2200	1,110,621.96	247,938.25	1,358,560.21	1,185,567.00	287,070.00	1,472,637.00	8.4%
Classified Supervisors' and Administrators' Salaries		2300	519,870.48	93,069.36	612,939.84	553,435.00	97,980.00	651,415.00	6.3%
Clerical, Technical and Office Salaries		2400	1,081,645.56	107,627.52	1,189,273.08	1,045,529.00	113,986.00	1,159,515.00	-2.5%
Other Classified Salaries		2900	0.00	37,035.29	37,035.29	0.00	48,620.00	48,620.00	31.3%
TOTAL, CLASSIFIED SALARIES			3,331,403.00	1,294,149.32	4,625,552.32	3,812,188.00	1,462,692.00	5,274,880.00	14.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,722,883.37	1,547,925.90	3,270,809.27	1,801,857.00	1,779,459.98	3,581,316.98	9.5%
PERS		3201-3202	951,814.86	339,507.36	1,291,322.22	1,074,055.00	379,110.00	1,453,165.00	12.5%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
OASDI/Medicare/Alternative		3301-3302	399,281.32	133,696.41	532,977.73	436,242.00	161,714.00	597,956.00	12.2%
Health and Welfare Benefits		3401-3402	1,609,738.49	564,402.57	2,174,141.06	1,831,745.00	687,326.00	2,519,071.00	15.9%
Unemployment Insurance		3501-3502	6,474.11	2,050.83	8,524.94	67,201.00	25,743.00	92,944.00	990.3%
Workers' Compensation		3601-3602	172,605.02	54,699.78	227,304.80	179,150.00	68,634.00	247,784.00	9.0%
OPEB, Allocated		3701-3702	155,719.62	0.00	155,719.62	170,000.00	0.00	170,000.00	9.2%
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	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,018,516.79	2,642,282.85	7,660,799.64	5,560,250.00	3,101,986.98	8,662,236.98	13.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	141,308.00	11,520.36	152,828.36	60,000.00	130,000.00	190,000.00	24.3%
Materials and Supplies		4300	397,348.84	399,533.86	796,882.70	280,500.00	385,700.00	666,200.00	-16.4%
Noncapitalized Equipment		4400	28,108.39	8,978.39	37,086.78	48,000.00	35,000.00	83,000.00	123.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			566,765.23	420,032.61	986,797.84	388,500.00	550,700.00	939,200.00	-4.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	584,500.00	115,902.00	700,402.00	674,824.00	213,000.00	887,824.00	26.8%
Travel and Conferences		5200	54,049.61	60,903.96	114,953.57	0.00	133,563.00	133,563.00	16.2%
Dues and Memberships		5300	43,609.83	1,768.56	45,378.39	47,000.00	2,000.00	49,000.00	8.0%
Insurance		5400 - 5450	200,475.00	0.00	200,475.00	175,000.00	0.00	175,000.00	-12.7%
Operations and Housekeeping Services		5500	623,063.16	0.00	623,063.16	696,000.00	0.00	696,000.00	11.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	190,618.68	388,130.18	578,748.86	226,250.00	433,000.00	659,250.00	13.9%
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	1,017,520.69	613,159.31	1,630,680.00	1,001,000.00	705,151.00	1,706,151.00	4.6%
Communications		5900	150,048.88	0.00	150,048.88	82,200.00	0.00	82,200.00	-45.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,863,885.85	1,179,864.01	4,043,749.86	2,902,274.00	1,486,714.00	4,388,988.00	8.5%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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 Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Equipment		6400	30,859.70	34,266.00	65,125.70	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	7,128.84	0.00	7,128.84	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			37,988.54	34,266.00	72,254.54	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	73,173.15	73,173.15	0.00	110,000.00	110,000.00	50.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	210,648.14	0.00	210,648.14	200,000.00	0.00	200,000.00	-5.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			210,648.14	73,173.15	283,821.29	200,000.00	110,000.00	310,000.00	9.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			21,630,091.24	8,462,036.95	30,092,128.19	22,700,956.00	10,446,834.98	33,147,790.98	10.2%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	485,000.00	0.00	485,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	485,000.00	0.00	485,000.00	New
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & 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	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
(d) TOTAL, USES			200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,586,836.53)	1,586,836.53	0.00	(2,994,153.00)	2,994,153.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,586,836.53)	1,586,836.53	0.00	(2,994,153.00)	2,994,153.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(1,786,836.53)	1,586,836.53	(200,000.00)	(2,709,153.00)	2,994,153.00	285,000.00	-242.5%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	21,927,855.70	0.00	21,927,855.70	22,840,684.00	0.00	22,840,684.00	4.2%
2) Federal Revenue		8100-8299	0.00	262,805.00	262,805.00	0.00	234,603.00	234,603.00	-10.7%
3) Other State Revenue		8300-8599	501,714.79	1,447,113.83	1,948,828.62	467,998.00	1,507,162.00	1,975,160.00	1.4%
4) Other Local Revenue		8600-8799	1,179,544.65	5,104,512.38	6,284,057.03	880,383.00	5,098,542.00	5,978,925.00	-4.9%
5) TOTAL, REVENUES			23,609,115.14	6,814,431.21	30,423,546.35	24,189,065.00	6,840,307.00	31,029,372.00	2.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		12,002,756.40	6,257,914.48	18,260,670.88	13,009,339.00	7,122,673.13	20,132,012.13	10.2%
2) Instruction - Related Services	2000-2999		2,731,338.10	299,967.47	3,031,305.57	2,932,393.00	1,146,614.57	4,079,007.57	34.6%
3) Pupil Services	3000-3999		1,240,104.15	513,253.86	1,753,358.01	1,141,416.00	595,618.76	1,737,034.76	-0.9%
4) Ancillary Services	4000-4999		28,396.64	221.00	28,617.64	25,867.00	402.47	26,269.47	-8.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,048,802.11	32,231.00	3,081,033.11	2,969,921.00	59,430.05	3,029,351.05	-1.7%
8) Plant Services	8000-8999		2,368,045.70	1,285,275.99	3,653,321.69	2,422,020.00	1,412,096.00	3,834,116.00	4.9%
9) Other Outgo	9000-9999	Except 7600-7699	210,648.14	73,173.15	283,821.29	200,000.00	110,000.00	310,000.00	9.2%
10) TOTAL, EXPENDITURES			21,630,091.24	8,462,036.95	30,092,128.19	22,700,956.00	10,446,834.98	33,147,790.98	10.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,979,023.90	(1,647,605.74)	331,418.16	1,488,109.00	(3,606,527.98)	(2,118,418.98)	-739.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	485,000.00	0.00	485,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
3) Contributions		8980-8999	(1,586,836.53)	1,586,836.53	0.00	(2,994,153.00)	2,994,153.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,786,836.53)	1,586,836.53	(200,000.00)	(2,709,153.00)	2,994,153.00	285,000.00	-242.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			192,187.37	(60,769.21)	131,418.16	(1,221,044.00)	(612,374.98)	(1,833,418.98)	-1,495.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,391,119.32	2,034,738.99	14,425,858.31	12,583,306.69	1,732,638.97	14,315,945.66	-0.8%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
b) Audit Adjustments		9793	0.00	(241,330.81)	(241,330.81)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			12,391,119.32	1,793,408.18	14,184,527.50	12,583,306.69	1,732,638.97	14,315,945.66	0.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,391,119.32	1,793,408.18	14,184,527.50	12,583,306.69	1,732,638.97	14,315,945.66	0.9%
2) Ending Balance, June 30 (E + F1e)			12,583,306.69	1,732,638.97	14,315,945.66	11,362,262.69	1,120,263.99	12,482,526.68	-12.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,000.00	0.00	2,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,753,380.97	1,753,380.97	0.00	1,147,511.41	1,147,511.41	-34.6%
c) Committed									
Stabilization Arrangements		9750	6,967,189.00	0.00	6,967,189.00	8,003,470.00	0.00	8,003,470.00	14.9%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	150.24	0.00	150.24	0.00	0.00	0.00	-100.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,211,685.00	0.00	1,211,685.00	1,000,434.00	0.00	1,000,434.00	-17.4%
Unassigned/Unappropriated Amount		9790	4,402,282.45	(20,742.00)	4,381,540.45	2,358,358.69	(27,247.42)	2,331,111.27	-46.8%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	107,797.00	107,797.00
6266	Educator Effectiveness, FY 2021-22	141,188.58	0.00
6300	Lottery: Instructional Materials	435,160.20	456,048.20
6537	Special Ed: Learning Recovery Support	.25	.25
6546	Mental Health-Related Services	187,660.80	141,007.80
6547	Special Education Early Intervention Preschool Grant	135,482.96	135,482.96
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	378,038.50	95,838.50
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	206,291.26	102,575.26
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	61,700.97	16,700.97
7311	Classified School Employee Professional Development Block Grant	8,666.00	8,666.00
7415	Classified School Employee Summer Assistance Program	50,158.28	50,158.28
7690	On-Behalf Pension Contributions	0.00	.02
7810	Other Restricted State	6,308.00	6,308.00
9010	Other Restricted Local	34,928.17	26,928.17
Total, Restricted Balance		1,753,380.97	1,147,511.41

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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,316.13	0.00	-100.0%
5) TOTAL, REVENUES			22,316.13	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	28,500.75	0.00	-100.0%
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			28,500.75	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,184.62)	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)			(6,184.62)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,437.37	29,252.75	-17.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,437.37	29,252.75	-17.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,437.37	29,252.75	-17.5%
2) Ending Balance, June 30 (E + F1e)			29,252.75	29,252.75	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	29,252.75	29,252.75	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	29,252.75		
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			29,252.75		
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)			29,252.75		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	22,316.13	0.00	-100.0%
TOTAL, REVENUES			22,316.13	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	28,500.75	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			28,500.75	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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					
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			28,500.75	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,316.13	0.00	-100.0%
5) TOTAL, REVENUES			22,316.13	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		28,500.75	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			28,500.75	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,184.62)	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)			(6,184.62)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,437.37	29,252.75	-17.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,437.37	29,252.75	-17.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,437.37	29,252.75	-17.5%
2) Ending Balance, June 30 (E + F1e)			29,252.75	29,252.75	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	29,252.75	29,252.75	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
8210	Student Activity Funds	29,252.75	29,252.75
Total, Restricted Balance		29,252.75	29,252.75

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	105,596.53	425,700.00	303.1%
3) Other State Revenue		8300-8599	506,473.69	306,900.00	-39.4%
4) Other Local Revenue		8600-8799	7,860.48	0.00	-100.0%
5) TOTAL, REVENUES			619,930.70	732,600.00	18.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	22,532.00	New
3) Employee Benefits		3000-3999	0.00	8,366.00	New
4) Books and Supplies		4000-4999	4,847.30	15,000.00	209.5%
5) Services and Other Operating Expenditures		5000-5999	554,438.43	717,800.00	29.5%
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			559,285.73	763,698.00	36.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			60,644.97	(31,098.00)	-151.3%
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)			60,644.97	(31,098.00)	-151.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	137,224.81	197,869.78	44.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			137,224.81	197,869.78	44.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			137,224.81	197,869.78	44.2%
2) Ending Balance, June 30 (E + F1e)			197,869.78	166,771.78	-15.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	191,322.19	160,224.19	-16.3%
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	6,547.59	6,547.59	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	151,872.34		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,826.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	96,479.99		
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			250,178.33		
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	52,308.55		
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			52,308.55		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			197,869.78		
FEDERAL REVENUE					
Child Nutrition Programs		8220	105,596.53	425,700.00	303.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			105,596.53	425,700.00	303.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	506,473.69	306,900.00	-39.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			506,473.69	306,900.00	-39.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,414.14	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	44.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,402.34	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			7,860.48	0.00	-100.0%
TOTAL, REVENUES			619,930.70	732,600.00	18.2%
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	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	22,532.00	New
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	22,532.00	New
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	6,041.00	New
OASDI/Medicare/Alternative		3301-3302	0.00	1,724.00	New
Health and Welfare Benefits		3401-3402	0.00	188.00	New
Unemployment Insurance		3501-3502	0.00	113.00	New
Workers' Compensation		3601-3602	0.00	300.00	New
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	8,366.00	New
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,847.30	15,000.00	209.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,847.30	15,000.00	209.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	554,438.43	717,800.00	29.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			554,438.43	717,800.00	29.5%
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			559,285.73	763,698.00	36.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	105,596.53	425,700.00	303.1%
3) Other State Revenue		8300-8599	506,473.69	306,900.00	-39.4%
4) Other Local Revenue		8600-8799	7,860.48	0.00	-100.0%
5) TOTAL, REVENUES			619,930.70	732,600.00	18.2%
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		559,285.73	763,698.00	36.5%
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		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			559,285.73	763,698.00	36.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			60,644.97	(31,098.00)	-151.3%
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)			60,644.97	(31,098.00)	-151.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	137,224.81	197,869.78	44.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			137,224.81	197,869.78	44.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			137,224.81	197,869.78	44.2%
2) Ending Balance, June 30 (E + F1e)			197,869.78	166,771.78	-15.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	191,322.19	160,224.19	-16.3%
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	6,547.59	6,547.59	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)	122,832.67	91,734.67
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	68,489.52	68,489.52
Total, Restricted Balance		191,322.19	160,224.19

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	941.23	750.00	-20.3%
5) TOTAL, REVENUES			941.23	750.00	-20.3%
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)			941.23	750.00	-20.3%
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)			941.23	750.00	-20.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,727.32	20,668.55	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,727.32	20,668.55	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,727.32	20,668.55	4.8%
2) Ending Balance, June 30 (E + F1e)			20,668.55	21,418.55	3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	20,668.55	21,418.55	3.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	20,422.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	246.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			20,668.55		
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)			20,668.55		
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	985.23	750.00	-23.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(44.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			941.23	750.00	-20.3%
TOTAL, REVENUES			941.23	750.00	-20.3%
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	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	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
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					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	941.23	750.00	-20.3%
5) TOTAL, REVENUES			941.23	750.00	-20.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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)			941.23	750.00	-20.3%
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)			941.23	750.00	-20.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,727.32	20,668.55	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,727.32	20,668.55	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,727.32	20,668.55	4.8%
2) Ending Balance, June 30 (E + F1e)			20,668.55	21,418.55	3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	20,668.55	21,418.55	3.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
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	(28,595.00)	48,600.00	-270.0%
5) TOTAL, REVENUES			(28,595.00)	48,600.00	-270.0%
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	19,236.23	30,000.00	56.0%
5) Services and Other Operating Expenditures		5000-5999	18,854.94	18,600.00	-1.4%
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			38,091.17	48,600.00	27.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(66,686.17)	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)			(66,686.17)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	113,655.75	46,969.58	-58.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,655.75	46,969.58	-58.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,655.75	46,969.58	-58.7%
2) Ending Balance, June 30 (E + F1e)			46,969.58	46,969.58	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	40,215.74	40,215.74	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	6,753.84	6,753.84	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	61,905.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	745.00		
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			62,650.35		
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	15,680.77		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			15,680.77		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			46,969.58		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,894.85	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,196.00)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	(32,293.85)	48,600.00	-250.5%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(28,595.00)	48,600.00	-270.0%
TOTAL, REVENUES			(28,595.00)	48,600.00	-270.0%
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	19,236.23	30,000.00	56.0%
TOTAL, BOOKS AND SUPPLIES			19,236.23	30,000.00	56.0%
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	17,967.20	18,600.00	3.5%
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	887.74	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,854.94	18,600.00	-1.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			38,091.17	48,600.00	27.6%
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	(28,595.00)	48,600.00	-270.0%
5) TOTAL, REVENUES			(28,595.00)	48,600.00	-270.0%
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		6,420.28	5,000.00	-22.1%
8) Plant Services	8000-8999		31,670.89	43,600.00	37.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			38,091.17	48,600.00	27.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(66,686.17)	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)			(66,686.17)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	113,655.75	46,969.58	-58.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,655.75	46,969.58	-58.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,655.75	46,969.58	-58.7%
2) Ending Balance, June 30 (E + F1e)			46,969.58	46,969.58	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	40,215.74	40,215.74	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	6,753.84	6,753.84	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	40,215.74	40,215.74
Total, Restricted Balance		40,215.74	40,215.74

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	1,076,339.60	843,000.00	-21.7%
5) TOTAL, REVENUES			1,076,339.60	843,000.00	-21.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	(182.88)	3,000.00	-1,740.4%
5) Services and Other Operating Expenditures		5000-5999	664,237.89	609,000.00	-8.3%
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			664,055.01	612,000.00	-7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			412,284.59	231,000.00	-44.0%
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	485,000.00	New
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	(485,000.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			412,284.59	(254,000.00)	-161.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,125,431.77	3,542,291.36	13.3%
b) Audit Adjustments		9793	4,575.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,130,006.77	3,542,291.36	13.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,130,006.77	3,542,291.36	13.2%
2) Ending Balance, June 30 (E + F1e)			3,542,291.36	3,288,291.36	-7.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	3,542,291.36	3,288,291.36	-7.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,092,389.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	37,191.00		
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	55,164.94		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	470,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,654,745.58		
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	60,307.83		
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	52,146.39		
6) TOTAL, LIABILITIES			112,454.22		
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)			3,542,291.36		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	921,809.93	736,000.00	-20.2%
Interest		8660	163,467.67	142,000.00	-13.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(8,938.00)	(35,000.00)	291.6%
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			1,076,339.60	843,000.00	-21.7%
TOTAL, REVENUES			1,076,339.60	843,000.00	-21.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	(182.88)	3,000.00	-1,740.4%
TOTAL, BOOKS AND SUPPLIES			(182.88)	3,000.00	-1,740.4%
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	26,772.24	31,500.00	17.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	586,277.06	520,000.00	-11.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	47,543.68	55,000.00	15.7%
Communications		5900	3,644.91	2,500.00	-31.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			664,237.89	609,000.00	-8.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			664,055.01	612,000.00	-7.8%
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	485,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	485,000.00	New
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	(485,000.00)	New

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	1,076,339.60	843,000.00	-21.7%
5) TOTAL, REVENUES			1,076,339.60	843,000.00	-21.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		664,055.01	612,000.00	-7.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			664,055.01	612,000.00	-7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			412,284.59	231,000.00	-44.0%
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	485,000.00	New
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	(485,000.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			412,284.59	(254,000.00)	-161.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,125,431.77	3,542,291.36	13.3%
b) Audit Adjustments		9793	4,575.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,130,006.77	3,542,291.36	13.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,130,006.77	3,542,291.36	13.2%
2) Ending Balance, June 30 (E + F1e)			3,542,291.36	3,288,291.36	-7.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	3,542,291.36	3,288,291.36	-7.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,627.28	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,123,728.55	0.00	-100.0%
5) TOTAL, REVENUES			3,128,355.83	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	3,026,450.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,026,450.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			101,905.83	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)			101,905.83	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,124,009.52	3,225,915.35	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,124,009.52	3,225,915.35	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,124,009.52	3,225,915.35	3.3%
2) Ending Balance, June 30 (E + F1e)			3,225,915.35	3,225,915.35	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	798,890.06	798,890.06	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,427,025.29	2,427,025.29	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,187,579.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	38,336.00		
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			3,225,915.35		
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)			3,225,915.35		
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	4,627.28	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,627.28	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	2,981,462.54	0.00	-100.0%
Unsecured Roll		8612	18,628.44	0.00	-100.0%
Prior Years' Taxes		8613	7,037.27	0.00	-100.0%
Supplemental Taxes		8614	51,365.32	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	72,836.98	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(7,602.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,123,728.55	0.00	-100.0%
TOTAL, REVENUES			3,128,355.83	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	2,495,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	531,450.00	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,026,450.00	0.00	-100.0%
TOTAL, EXPENDITURES			3,026,450.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,627.28	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,123,728.55	0.00	-100.0%
5) TOTAL, REVENUES			3,128,355.83	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	3,026,450.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			3,026,450.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			101,905.83	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)			101,905.83	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,124,009.52	3,225,915.35	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,124,009.52	3,225,915.35	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,124,009.52	3,225,915.35	3.3%
2) Ending Balance, June 30 (E + F1e)			3,225,915.35	3,225,915.35	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	798,890.06	798,890.06	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,427,025.29	2,427,025.29	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	798,890.06	798,890.06
Total, Restricted Balance		798,890.06	798,890.06

Section 4:

Statutory State Reports:

Form CA: Certifications

Form A: Average Daily Attendance

Form CEA: Current Expense Formula

Form GANN: District Appropriations Limit

Form ICR: Indirect Cost Rate

Form L: Lottery

Form ESMOE: Maintenance of Effort

Forms PCR & PCRAF: Program Cost Allocations

Form SI&A: Interfund Activities

Forms ASSET & DEBT

Reports: SEMA & SEMB: Special Education

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	58.87%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	exempt
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2026-27 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$144,714.03
	Adjusted Appropriations Limit	$23,399,187.39
	Appropriations Subject to Limit	$23,399,187.39
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	8.64%
	Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed:		Date of Meeting:	Sep 09, 2025
	Clerk / Secretary of the Governing Board (Original signature required)		
Printed Name:	Dr. Kimberly McGrath	Title:	Superintendent

To the Superintendent of Public Instruction:

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

Signed:		Date:	
	County Superintendent/Designee (Original signature required)		
Printed Name:	John A. Carroll	Title:	Marin County Superintendent of Schools

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

For County Office of Education:	For School District:
Breean Brown	Dr. Chris J. Kim
Name	Name
Assistant Superintendent of Business Services	Chief Business Official
Title	Title
415-499-5806	415-383-1116
Telephone	Telephone
bbrown@marinschools.org	ckim@reedschools.org
E-mail Address	E-mail Address

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)	986.99	989.64	998.87	1,009.85	1,009.85	1,009.85
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)	986.99	989.64	998.87	1,009.85	1,009.85	1,009.85
5. District 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. 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)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	986.99	989.64	998.87	1,009.85	1,009.85	1,009.85
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						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District 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. 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)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
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						
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)	0.00	0.00	0.00	0.00	0.00	0.00
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)	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	12,419,152.70	301	0.00	303	12,419,152.70	305	139,130.95		307	12,280,021.75	309
2000 - Classified Salaries	4,625,552.32	311	0.00	313	4,625,552.32	315	0.00		317	4,625,552.32	319
3000 - Employee Benefits	7,660,799.64	321	155,719.62	323	7,505,080.02	325	41,715.73		327	7,463,364.29	329
4000 - Books, Supplies Equip Replace. (6500)	993,926.68	331	0.00	333	993,926.68	335	156,657.95		337	837,268.73	339
5000 - Services. . . & 7300 - Indirect Costs	4,043,749.86	341	16,174.75	343	4,027,575.11	345	1,156,581.42		347	2,870,993.69	349
				TOTAL	29,571,286.83	365			TOTAL	28,077,200.78	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	10,064,928.73	375
2. Salaries of Instructional Aides Per EC 41011.	2100	1,420,343.90	380
3. STRS.	3101 & 3102	2,632,549.76	382
4. PERS.	3201 & 3202	478,419.63	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	275,310.10	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	1,499,293.35	385
7. Unemployment Insurance.	3501 & 3502	5,763.89	390
8. Workers' Compensation Insurance.	3601 & 3602	153,716.67	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		16,530,326.03	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		16,530,326.03	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		58.87%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		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)	exempt	
2. Percentage spent by this district (Part II, Line 15)	58.87%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	28,077,200.78	
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt	

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

Per EC 41374, the District maintains no individual class sessions with pupils in attendance exceeding 28. "Individual class sessions" does not not include courses in visual and performing arts, industrial education, or physical education.

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	**2023-24 Actual**			**2024-25 Actual**		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	22,687,090.99		22,687,090.99			23,399,187.39
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	997.77		997.77			986.99
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2023-24**			**Adjustments to 2024-25**		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	**2024-25 P2 Report**			**2025-26 P2 Estimate**		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	986.99		986.99	1,009.85		1,009.85
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			986.99			1,009.85
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	**2024-25 Actual**			**2025-26 Budget**		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	70,367.76		70,367.76	70,478.00		70,478.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	21,279,105.17		21,279,105.17	22,116,459.00		22,116,459.00
5. Unsecured Roll Taxes (Object 8042)	364,834.77		364,834.77	427,710.00		427,710.00
6. Prior Years' Taxes (Object 8043)	24,067.00		24,067.00	24,067.00		24,067.00
7. Supplemental Taxes (Object 8044)	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
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	2,584,797.43		2,584,797.43	2,670,603.00		2,670,603.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	24,323,172.13	0.00	24,323,172.13	25,309,317.00	0.00	25,309,317.00
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)	24,323,172.13	0.00	24,323,172.13	25,309,317.00	0.00	25,309,317.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			232,800.00			269,861.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	1,285,275.99		1,285,275.99	1,412,096.00		1,412,096.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	1,285,275.99	0.00	1,518,075.99	1,412,096.00	0.00	1,681,957.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	199,774.00		199,774.00	201,970.00		201,970.00
25. LCFF State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	199,774.00	0.00	199,774.00	201,970.00	0.00	201,970.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	30,423,546.35		30,423,546.35	31,029,372.00		31,029,372.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	578,873.82		578,873.82	450,000.00		450,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	**2024-25 Actual**			**2025-26 Budget**		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			22,687,090.99			23,399,187.39
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9892			1.0232
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			23,254,473.36			25,483,916.46
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			24,323,172.13			25,309,317.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			118,438.80			121,182.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			199,774.00			201,970.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			199,774.00			201,970.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			475,652.45			375,419.06
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			24,798,824.58			25,684,736.06
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)			118,438.80			201,970.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			24,798,824.58			
b. State Subventions (Line D8)			118,438.80			
c. Less: Excluded Appropriations (Line C23)			1,518,075.99			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			23,399,187.39			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			144,714.03			
SUMMARY	**2024-25 Actual**			**2025-26 Budget**		
11. Adjusted Appropriations Limit						

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines D4 plus D10)			23,399,187.39			25,483,916.46
12. Appropriations Subject to the Limit (Line D9d)			23,399,187.39			

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

Note: Parcel Taxes are voter approved and not subject to the GANN Limit.

Dr. Chris J. Kim	ckim@reedschools.org	415-383-1116
Gann Contact Person	Contact Email Address	Contact Phone Number

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) — 1,446,921.66

2. Contracted general administrative positions not paid through payroll

   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. — 0.00

   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

n/a

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) — 23,102,863.38

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) — 6.26%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. — 0.00

Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals

   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 1,167,892.53

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

   (Function 7700, objects 1000-5999, minus Line B10) — 950,979.30

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	226,766.12
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,345,637.95
9. Carry-Forward Adjustment (Part IV, Line F)	11,135.39
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,356,773.34
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	18,260,670.88
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,031,305.57
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,018,690.01
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	28,617.64
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	920,098.44
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	27,340.00
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)	7,594.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,395,695.87
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	28,500.75
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	559,285.73
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)	27,277,798.89
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	8.60%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	8.64%

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)	2,345,637.95
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	387,821.77
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 (9.98%) times Part III, Line B19); zero if negative	11,135.39
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.98%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	11,135.39

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

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

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	11,135.39

Approved indirect cost rate:	9.98%
Highest rate used in any program:	0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used

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	894,169.81		363,947.72	1,258,117.53
2. State Lottery Revenue	8560	184,464.61		87,082.13	271,546.74
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		1,078,634.42	0.00	451,029.85	1,529,664.27
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	140,788.30		15,869.65	156,657.95
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
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)		140,788.30	0.00	15,869.65	156,657.95
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	937,846.12	0.00	435,160.20	1,373,006.32
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.

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2024-25 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	30,292,128.19
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,235,189.65
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	72,254.54
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	210,648.14
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	200,000.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
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)				482,902.68
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	0.00
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)				28,574,035.86

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)	989.64
B. Expenditures per ADA (Line I.E divided by Line II.A)	28,873.16

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	27,569,689.41	27,642.94
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	27,569,689.41	27,642.94
B. Required effort (Line A.2 times 90%)	24,812,720.47	24,878.65
C. Current year expenditures (Line I.E and Line II.B)	28,574,035.86	28,873.16
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	

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

Goal	Program/Activity	Direct Costs: Direct Charged (Schedule DCC) Column 1	Direct Costs: Allocated (Schedule AC) Column 2	Direct Costs: Subtotal (col. 1 + 2) Column 3	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
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	17,145,284.09	5,982,856.77	23,128,140.86	2,619,293.85		25,747,434.71
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	3,354,205.63	163,626.85	3,517,832.48	398,399.38		3,916,231.86
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	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					50,440.75	50,440.75
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					30,859.70	30,859.70
----	Other Outgo					483,821.29	483,821.29
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	63,339.88		63,339.88
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
----	**Total General Fund and Charter Schools Funds Expenditures**	20,499,489.72	6,146,483.62	26,645,973.34	3,081,033.11	565,121.74	30,292,128.19

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K–12	15,540,846.44	1,398,907.71	154,207.30	0.00	0.00	22,705.00	28,617.64			0.00	0.00	17,145,284.09
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	2,719,824.44	193,176.33	0.00	0.00	325,302.86	115,902.00	0.00			0.00	0.00	3,354,205.63
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		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	0.00
Total Direct Charged Costs		18,260,670.88	1,592,084.04	154,207.30	0.00	325,302.86	138,607.00	28,617.64	0.00	0.00	0.00	0.00	20,499,489.72

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	1,775,894.78	3,622,461.99	584,500.00	5,982,856.77
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	163,626.85	0.00	0.00	163,626.85
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		1,939,521.63	3,622,461.99	584,500.00	6,146,483.62

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)	920,098.44
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	27,340.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,175,486.53
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	958,108.14
5	Total Central Administration Costs in General Fund and Charter Schools Funds	3,081,033.11
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	20,499,489.72
2	Total Allocated Costs (from Form PCR, Column 2, Total)	6,146,483.62
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	26,645,973.34
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	559,285.73
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	559,285.73
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	27,205,259.07
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	11.33%

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)	50,440.75				50,440.75
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			30,859.70		30,859.70
Other Outgo (Objects 1000 - 7999)				483,821.29	483,821.29
Total Other Costs	50,440.75	0.00	30,859.70	483,821.29	565,121.74

		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)		231,247.57	240,579.32	813,187.34	654,507.40	3,622,461.99	0.00	584,500.00
B. Enter Allocation Factor(s) by Goal:		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12	1.00	1.50	6.00	3.00	71.00	0.00	400.00
3100	Alternative Schools							
3200	Continuation Schools							
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Career Technical Education							
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual							
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)				1.00			
6000	ROC/P							
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		1.00	1.50	6.00	4.00	71.00	0.00	400.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	470,000.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							470,000.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	0.00	0.00	470,000.00	470,000.00

	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	2,049,951.00		2,049,951.00			2,049,951.00
Work in Progress		30,075.00	30,075.00			30,075.00
Total capital assets not being depreciated	2,049,951.00	30,075.00	2,080,026.00	0.00	0.00	2,080,026.00
Capital assets being depreciated:						
Land Improvements	9,142,245.00	1,275,031.00	10,417,276.00			10,417,276.00
Buildings	54,904,785.00	56,865.00	54,961,650.00			54,961,650.00
Equipment	185,285.00	67,486.00	252,771.00			252,771.00
Total capital assets being depreciated	64,232,315.00	1,399,382.00	65,631,697.00	0.00	0.00	65,631,697.00
Accumulated Depreciation for:						
Land Improvements	(7,392,936.00)	(275,204.00)	(7,668,140.00)			(7,668,140.00)
Buildings	(27,023,665.00)	(1,439,337.00)	(28,463,002.00)			(28,463,002.00)
Equipment	(177,324.00)	(10,729.00)	(188,053.00)			(188,053.00)
Total accumulated depreciation	(34,593,925.00)	(1,725,270.00)	(36,319,195.00)	0.00	0.00	(36,319,195.00)
Total capital assets being depreciated, net excluding lease and subscription assets	29,638,390.00	(325,888.00)	29,312,502.00	0.00	0.00	29,312,502.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	31,688,341.00	(295,813.00)	31,392,528.00	0.00	0.00	31,392,528.00
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

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	16,869,807.00	(2,658,917.00)	14,210,890.00			14,210,890.00	2,768,917.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	202,156.00	(66,315.00)	135,841.00			135,841.00	83,618.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	88,824.00	(44,412.00)	44,412.00			44,412.00	44,412.00
Net Pension Liability	19,883,886.00	178,512.00	20,062,398.00			20,062,398.00	
Total/Net OPEB Liability	2,514,028.00	(806,371.00)	1,707,657.00			1,707,657.00	
Compensated Absences Payable	202,413.00	986.00	203,399.00			203,399.00	203,399.00
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	39,761,114.00	(3,396,517.00)	36,364,597.00	0.00	0.00	36,364,597.00	3,100,346.00
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

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								100.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	350,539.36	0.00	0.00	0.00	0.00	760,243.96		1,110,783.32
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	720,584.26		720,584.26
3000-3999	Employee Benefits	133,011.02	0.00	0.00	0.00	0.00	740,080.20		873,091.22
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	46,600.26		46,600.26
5000-5999	Services and Other Operating Expenditures	150,830.81	0.00	0.00	0.00	0.00	452,315.76		603,146.57
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	634,381.19	0.00	0.00	0.00	0.00	2,719,824.44	0.00	3,354,205.63
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	163,626.87							163,626.87
	Total Indirect Costs and PCR Allocations	163,626.87	0.00	0.00	0.00	0.00	0.00	0.00	163,626.87
	TOTAL COSTS	798,008.06	0.00	0.00	0.00	0.00	2,719,824.44	0.00	3,517,832.50
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	129,340.32	0.00	0.00	0.00	0.00	0.00		129,340.32
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	579,245.84		579,245.84
3000-3999	Employee Benefits	38,780.30	0.00	0.00	0.00	0.00	333,583.80		372,364.10
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	1,000.00	0.00	0.00	0.00	0.00	0.00		1,000.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	169,120.62	0.00	0.00	0.00	0.00	912,829.64	0.00	1,081,950.26
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	169,120.62	0.00	0.00	0.00	0.00	912,829.64	0.00	1,081,950.26
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								918,264.26
	TOTAL COSTS								163,686.00
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	221,199.04	0.00	0.00	0.00	0.00	760,243.96		981,443.00

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
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	141,338.42		141,338.42
3000-3999	Employee Benefits	94,230.72	0.00	0.00	0.00	0.00	406,496.40		500,727.12
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	46,600.26		46,600.26
5000-5999	Services and Other Operating Expenditures	149,830.81	0.00	0.00	0.00	0.00	452,315.76		602,146.57
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	465,260.57	0.00	0.00	0.00	0.00	1,806,994.80	0.00	2,272,255.37
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	163,626.87							163,626.87
	Total Indirect Costs and PCR Allocations	163,626.87	0.00	0.00	0.00	0.00	0.00	0.00	163,626.87
	TOTAL BEFORE OBJECT 8980	628,887.44	0.00	0.00	0.00	0.00	1,806,994.80	0.00	2,435,882.24
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								918,264.26
	TOTAL COSTS								3,354,146.50
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	26,524.95		26,524.95
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	26,524.95	0.00	26,524.95
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	26,524.95	0.00	26,524.95
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								918,264.26
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)								1,444,192.70
	TOTAL COSTS								2,388,981.91

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

2023-24 Expenditures		A. State and Local	B. Local Only
1.	Enter Total Costs amounts from the 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	3,697,701.45	2,441,256.40
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)	3,697,701.45	2,441,256.40

C. Unduplicated Pupil Count

1.	Enter the unduplicated pupil count reported in 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet	104.00
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)	104.00

SELPA: **Marin County (AT)**

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/subseqyrtrckwrksht.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
Condition 2: Decrease in enrollment of children with disabilities	142,219.29	142,219.29
Total exempt reductions	142,219.29	142,219.29

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 [P.L. 108-446].

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

If (b) is greater than (a).

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

If (b) is less than (a).

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

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

SECTION 3	Column A	Column B	Column C

SELPA: Marin County (AT)

	Actual Expenditures (LE-CY Worksheet) FY 2024-25	Actual Expenditures Comparison Year FY2023-24	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
Test 1 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	3,517,832.50		
b. Less: Expenditures paid from federal sources	163,686.00		
c. Expenditures paid from state and local sources	3,354,146.50	3,697,701.45	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		3,697,701.45	
Less: Exempt reduction(s) for SECTION1		142,219.29	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	3,354,146.50	3,555,482.16	(201,335.66)

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

	Actual FY 2024-25	Comparison Year FY 2023-24	Difference
Test 2 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	3,517,832.50		
b. Less: Expenditures paid from federal sources	163,686.00		
c. Expenditures paid from state and local sources	3,354,146.50	3,697,701.45	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		3,697,701.45	
Less: Exempt reduction(s) from SECTION 1		142,219.29	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	3,354,146.50	3,555,482.16	
d. Special education unduplicated pupil count	100.00	104.00	
e. Per capita state and local expenditures (Test2c/Test2d)	33,541.47	34,187.33	(645.86)

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

SELPA: **Marin County (AT)**

		FY 2024-25	FY 2023-24	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	2,388,981.91	2,441,256.40	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		2,441,256.40	
	Less: Exempt reduction(s) from SECTION 1		142,219.29	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	2,388,981.91	2,299,037.11	89,944.80

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

		Actual FY 2024-25	Comparison Year FY 2023-24	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
	a. Expenditures paid from local sources	2,388,981.91	2,441,256.40	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		2,441,256.40	
	Less: Exempt reduction(s) from SECTION 1		142,219.29	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	2,388,981.91	2,299,037.11	
	b. Special education unduplicated pupil count	100.00	104.00	
	c. Per capita local expenditures (Test4a/Test4b)	23,889.82	22,106.13	1,783.69

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.

Dr. Chris J. Kim
Contact Name

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Title

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SELPA: Marin County (AT)

Object Code	Description	Marin County Office of Education (AT00)	Bolinas-Stinson Union Elementary (AT01)	Miller Creek Elementary (AT02)	Kentfield Elementary (AT04)	Lagunitas Elementary (AT05)	Larkspur-Corte Madera (AT06)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Marin County (AT)

Object Code	Description	Marin County Office of Education (AT00)	Bolinas-Stinson Union Elementary (AT01)	Miller Creek Elementary (AT02)	Kentfield Elementary (AT04)	Lagunitas Elementary (AT05)	Larkspur-Corte Madera (AT06)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Marin County (AT)

Object Code	Description	Mill Valley Elementary (AT07)	Reed Union Elementary (AT08)	Ross Elementary (AT09)	San Rafael City Elementary (AT11)	Sausalito Marin City Elementary (AT12)	San Rafael City High (AT13)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: **Marin County (AT)**

Object Code	Description	Mill Valley Elementary (AT07)	Reed Union Elementary (AT08)	Ross Elementary (AT09)	San Rafael City Elementary (AT11)	Sausalito Marin City Elementary (AT12)	San Rafael City High (AT13)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Marin County (AT)

Object Code	Description	Tamalpais Union High (AT14)	Novato Unified (AT15)	Shoreline Unified (AT16)	Ross Valley Elementary (AT17)	Nicasio Elementary (AT18)	Laguna Joint Elementary (AT19)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: **Marin County (AT)**

Object Code	Description	Tamalpais Union High (AT14)	Novato Unified (AT15)	Shoreline Unified (AT16)	Ross Valley Elementary (AT17)	Nicasio Elementary (AT18)	Laguna Joint Elementary (AT19)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Marin County (AT)

Object Code	Description	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
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
	TOTAL COSTS	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
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
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00
	TOTAL COSTS	0.00	0.00
EXPENDITURES - Paid from Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00

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Object Code	Description	Adjustments*	Total
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
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	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
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
UNDUPLICATED PUPIL COUNT			0.00

* 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								100.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	372,217.00	0.00	0.00	0.00	0.00	1,014,366.00		1,386,583.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	838,725.00		838,725.00
3000-3999	Employee Benefits	132,066.34	0.00	0.00	0.00	0.00	861,347.91		993,414.25
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	25,000.00		25,000.00
5000-5999	Services and Other Operating Expenditures	291,653.00	0.00	0.00	0.00	0.00	485,663.00		777,316.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	795,936.34	0.00	0.00	0.00	0.00	3,225,101.91	0.00	4,021,038.25
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 COSTS	795,936.34	0.00	0.00	0.00	0.00	3,225,101.91	0.00	4,021,038.25
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	372,217.00	0.00	0.00	0.00	0.00	1,014,366.00		1,386,583.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	161,920.00		161,920.00
3000-3999	Employee Benefits	132,066.34	0.00	0.00	0.00	0.00	485,204.91		617,271.25
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	25,000.00		25,000.00
5000-5999	Services and Other Operating Expenditures	291,653.00	0.00	0.00	0.00	0.00	473,500.00		765,153.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	795,936.34	0.00	0.00	0.00	0.00	2,159,990.91	0.00	2,955,927.25
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	795,936.34	0.00	0.00	0.00	0.00	2,159,990.91	0.00	2,955,927.25
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								912,111.00
	TOTAL COSTS								3,868,038.25

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								912,111.00
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)								2,146,371.00
	TOTAL COSTS								3,058,482.00

* 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								100.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	350,539.36	0.00	0.00	0.00	0.00	760,243.96		1,110,783.32
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	720,584.26		720,584.26
3000-3999	Employee Benefits	133,011.02	0.00	0.00	0.00	0.00	740,080.20		873,091.22
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	46,600.26		46,600.26
5000-5999	Services and Other Operating Expenditures	150,830.81	0.00	0.00	0.00	0.00	452,315.76		603,146.57
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	634,381.19	0.00	0.00	0.00	0.00	2,719,824.44	0.00	3,354,205.63
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	163,626.87							163,626.87
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	634,381.19	0.00	0.00	0.00	0.00	2,719,824.44	0.00	3,354,205.63
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	129,340.32	0.00	0.00	0.00	0.00	0.00		129,340.32
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	579,245.84		579,245.84
3000-3999	Employee Benefits	38,780.30	0.00	0.00	0.00	0.00	333,583.80		372,364.10
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	1,000.00	0.00	0.00	0.00	0.00	0.00		1,000.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	169,120.62	0.00	0.00	0.00	0.00	912,829.64	0.00	1,081,950.26
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	169,120.62	0.00	0.00	0.00	0.00	912,829.64	0.00	1,081,950.26
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								918,264.26
	TOTAL COSTS								163,686.00

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
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	221,199.04	0.00	0.00	0.00	0.00	760,243.96		981,443.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	141,338.42		141,338.42
3000-3999	Employee Benefits	94,230.72	0.00	0.00	0.00	0.00	406,496.40		500,727.12
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	46,600.26		46,600.26
5000-5999	Services and Other Operating Expenditures	149,830.81	0.00	0.00	0.00	0.00	452,315.76		602,146.57
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	465,260.57	0.00	0.00	0.00	0.00	1,806,994.80	0.00	2,272,255.37
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	163,626.87							163,626.87
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	465,260.57	0.00	0.00	0.00	0.00	1,806,994.80	0.00	2,272,255.37
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								918,264.26
	TOTAL COSTS								3,190,519.63
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	26,524.95		26,524.95
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	26,524.95	0.00	26,524.95
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	26,524.95	0.00	26,524.95
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								918,264.26

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)								1,444,192.70
	TOTAL COSTS								2,388,981.91

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

SELPA: **Marin County (AT)**

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/subseqyrtrckwrksht.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

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.

SELPA: **Marin County (AT)**

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).

			State and Local	Local Only
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)		(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).				

If (b) is less than (a).

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

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

SELPA: Marin County (AT)

SECTION 3

		Column A	Column B	Column C
		Budgeted Amounts (LB-B Worksheet) FY 2025-26	Actual Expenditures Comparison Year FY 2023-24	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	4,021,038.25		
	b. Less: Expenditures paid from federal sources	153,000.00		
	c. Expenditures paid from state and local sources	3,868,038.25	3,697,701.45	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		(860,314.30)	
	Comparison year's expenditures, adjusted for MOE calculation		2,837,387.15	
	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	3,868,038.25	2,837,387.15	1,030,651.10

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

		Budgeted Amounts FY 2025-26	Comparison Year FY 2023-24	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	4,021,038.25		
	b. Less: Expenditures paid from federal sources	153,000.00		
	c. Expenditures paid from state and local sources	3,868,038.25	3,697,701.45	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		(860,314.30)	
	Comparison year's expenditures, adjusted for MOE calculation		2,837,387.15	
	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	3,868,038.25	2,837,387.15	
	d. Special education unduplicated pupil count	100.00	104.00	

SELPA: **Marin County (AT)**

e. Per capita state and local expenditures (Test2c/Test2d)	38,680.38	27,282.57	11,397.81

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 FY 2025-26	Comparison Year FY 2024-25	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	3,058,482.00	2,405,609.03	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		2,405,609.03	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	3,058,482.00	2,405,609.03	652,872.97

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 FY 2025-26	Comparison Year FY 2024-25	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	3,058,482.00	2,405,609.03	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		2,405,609.03	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	3,058,482.00	2,405,609.03	
	b. Special education unduplicated pupil count	100.00	100.00	
	c. Per capita local expenditures (Test4a/Test4b)	30,584.82	24,056.09	6,528.73

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.

Dr. Chris J. Kim	ckim@reedschools.org
Contact Name	Telephone Number
Chief Business Official	ckim@reedschools.org

SELPA: **Marin County (AT)**

Title

Email Address

SELPA: Marin County (AT)

Object Code	Description	Marin County Office of Education (AT00)	Bolinas-Stinson Union Elementary (AT01)	Miller Creek Elementary (AT02)	Kentfield Elementary (AT04)	Lagunitas Elementary (AT05)	Larkspur-Corte Madera (AT06)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: Marin County (AT)

Object Code	Description	Marin County Office of Education (AT00)	Bolinas-Stinson Union Elementary (AT01)	Miller Creek Elementary (AT02)	Kentfield Elementary (AT04)	Lagunitas Elementary (AT05)	Larkspur-Corte Madera (AT06)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Marin County (AT)

Object Code	Description	Mill Valley Elementary (AT07)	Reed Union Elementary (AT08)	Ross Elementary (AT09)	San Rafael City Elementary (AT11)	Sausalito Marin City Elementary (AT12)	San Rafael City High (AT13)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: Marin County (AT)

Object Code	Description	Mill Valley Elementary (AT07)	Reed Union Elementary (AT08)	Ross Elementary (AT09)	San Rafael City Elementary (AT11)	Sausalito Marin City Elementary (AT12)	San Rafael City High (AT13)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Marin County (AT)

Object Code	Description	Tamalpais Union High (AT14)	Novato Unified (AT15)	Shoreline Unified (AT16)	Ross Valley Elementary (AT17)	Nicasio Elementary (AT18)	Laguna Joint Elementary (AT19)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: Marin County (AT)

Object Code	Description	Tamalpais Union High (AT14)	Novato Unified (AT15)	Shoreline Unified (AT16)	Ross Valley Elementary (AT17)	Nicasio Elementary (AT18)	Laguna Joint Elementary (AT19)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Marin County (AT)

Object Code	Description	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
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL COSTS	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
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00
	TOTAL COSTS	0.00	0.00
BUDGET - Local Sources			

SELPA: Marin County (AT)

Object Code	Description	Adjustments*	Total
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
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)		0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
UNDUPLICATED PUPIL COUNT			0.00

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

Section 5:

Review:

Technical Review Checks

LCFF Calculations

Cash Reconciliation

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

Reed Union Elementary **Marin County**

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHK-RESOURCExOBJECTA - (**Warning**) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6500-0-5001-0000-8590	6500	8590	$423.35
Explanation: Fund 01 (General Fund). Resource 6512, which rolls up into Resource 6500. Associated with clearing a prior year receivable. Reference JE-250055.			
01-7426-0-0000-0000-8980	7426	8980	$42,615.06
Explanation: Fund 01 (General Fund). Resource 7426. Expired Resource was being utilized in FY24/25 in Position Control, requiring a contribution from Resource 0000 (unrestricted). Reference TF-250049.			
25-0000-0-0000-0000-8681	0000	8681	($110,600.76)
Explanation: Fund 25 (Developer Fee). Consolidation of Fund 25 Resources. Shift of Revenue/Cash from Resource 0000 into Resource 9010, all within Fund 25.			

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

FUND	RESOURCE	NEG. EFB
01	6500	($20,742.00)
Explanation: Fund 01 (General Fund). Resource 6503 (which rolls up into Resource 6500). This is a MCOE utilized Resource, related to a NPS Pilot Program. Expenditure Entry by MCOE, resulting in a negative resource balance, which rolls into Resource 6500.		
Total of negative resource balances for Fund 01		($20,742.00)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	6500	9790	($20,742.00)
Explanation: See above explanation related to Fund 01, Resource 6513 which rolls into Resource 6500.			
25	0000	8681	($110,600.76)
Explanation: See above explanation related to Fund 25, Resource 0000/9010.			
40	0000	4400	($182.88)
Explanation: Incorrect use tax liability was corrected JE-250060, abating expenditures from the prior year. As there were no expenditures in the current year within Resource 0000, a negative expenditure balance was presented.			

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

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

FUND	RESOURCE	VALUE
25	0000	($106,901.91)
Explanation: See above explanation related to Fund 25, Resource 0000/9010.		

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

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

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

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

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

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

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

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

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Reed Union Elementary (65425) - 2024-25 Unaudited Actuals

		2024-25
General Assumptions		
COLA & Augmentation		1.07%
Base Grant Proration Factor		0.00%
Add-on, ERT & MSA Proration Factor		0.00%
Student Assumptions:		
Enrollment Count		1,033
Unduplicated Pupil Count (UPC)		77
Unduplicated Pupil Percentage (UPP)		7.31%
Current Year LCFF Average Daily Attendance (ADA)		990.53
Funded LCFF ADA		998.87
LCFF ADA Funding Method		Prior Year
Current Year Necessary Small School (NSS) ADA		-
Funded NSS ADA		-
LCFF Entitlement Summary		
Base Grant		$10,171,131
Grade Span Adjustment		459,232
Adjusted Base Grant		$10,630,363
Supplemental Grant		155,416
Concentration Grant		-
Total Base, Supplemental and Concentration Grant		$10,785,779
Allowance: Necessary Small School		-
Add-on: Targeted Instructional Improvement Block Grant		-
Add-on: Home-to-School Transportation		26,584
Add-on: Small School District Bus Replacement Program		-
Add-on: Economic Recovery Target		103,140
Add-on: Transitional Kindergarten		137,788
Total Allowance and Add-On Amounts		$267,512
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)		**$11,053,291**
Miscellaneous Adjustments		-
Total LCFF Entitlement (excludes Additional State Aid)	$	11,053,291
LCFF Entitlement Per ADA (excludes Categorical MSA)	$	11,066
Additional State Aid		-
Total LCFF Entitlement with Additional State Aid		11,053,291
LCFF Sources Summary		
Funding Source Summary		
Local Revenue and In-Lieu of Property Taxes *(net for school districts)*	*$*	*21,728,082*
Education Protection Account Entitlement *(includes $200/minimum per ADA)*	$	199,774
Net State Aid *(excludes Additional State Aid)*	$	-
Additional State Aid	$	-
Total Funding Sources	**$**	**21,927,856**
Funding Source by Resource-Object		
State Aid (Resource Code 0000, Object Code 8011)	$	-
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	$	199,774
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	$	-
Property Taxes (Object 8021 to 8089)	$	21,738,375
% Change		4.9016%
In-Lieu of Property Taxes (Object Code 8096)		(10,293)
Entitlement and Source Reconciliation		
Basic Aid/Excess Tax District Status		Basic Aid
Total LCFF Entitlement	$	11,053,291
Additional State Aid	$	-
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	*$*	*199,774*
Excess Taxes before Minimum State Aid	*$*	*10,674,791*
Total Funding Sources	$	21,927,856
LCAP Percentage to Increase or Improve Services Calculation		
Base Grant (*Excludes add-ons for TIIG & Transportation)*	$	10,871,291
Supplemental and Concentration Grant funding in the LCAP year	$	155,416
Projected Additional 15% Concentration Grant funding in the LCAP year	$	-
Percentage to Increase or Improve Services		1.43%
Necessary Small School Allowance by School		

Cash Reconciliation as of
6/30/25

Account Description	General				
QCC Fund Number	01	**Prepared By**	Sara Smith	**Date**	8/11/25
Munis Fund Number	M010	**Reviewed By**	Kirsten Starsiak	**Date**	

Balance Per Munis			15,080,752.31
Add:			
	Canceled warrant in transit	44,466.81	A
	Deposit in transit	-	
	Pending JV		
	Other	-	
			44,466.81
Subtract:			
	Pending Accounts Payable		
	Pending E Bulletin Posting		
	Pending JV Positing		
	Other		
			-
	Balance		**15,125,219.12**
	Difference		-

Balance Per QCC			15,125,219.12
Add:			
	Pending TF for voided warrant	-	
	Pending A Bulletin Posting	-	
	Pending JV	-	
	Other		
			-
Subtract:			
	Pending Accounts Payable	-	
	Pending E Bulletin Posting	-	
	Pending JV Positing		
	Other		
			-
	Balance		**15,125,219.12**

Reconciling Items

Ref	Amt	Desc	Desc 2	
A	44,466.81	Cancelled warrants	Posted to MUNIS 7.16.25	

Reed Union School District
Cash Reconciliation
As of 10/31/2024

MUNIS

EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	13,904,936.91		RECONCILED
7/1/24	601JC SYSTEM GENERATED DUE TO LINE	187.57		
7/1/24	601JC SYSTEM GENERATED DUE TO LINE	141,124.00	-	
7/2/24	MCOEVN	-	151,118.87	
7/3/24	601NLD SYSTEM GENERATED DUE TO LINE	-	222,062.52	373,181.39
7/3/24	MCOEVN	-	49,920.72	
7/9/24	MCOEVN	-	56,093.99	
7/9/24	GREV	-	825.00	
7/10/24	601AK SYSTEM GENERATED DUE TO LINE	-	174,249.02	
7/16/24	MCOEVN	-	119,791.18	
7/16/24	601JC SYSTEM GENERATED DUE TO LINE	2,492.06	-	
7/19/24	601JC SYSTEM GENERATED DUE TO LINE	53,382.00	-	
7/24/24	601JC SYSTEM GENERATED DUE TO LINE	1,406.35	-	
7/25/24	MCOEVN	-	164,374.29	
7/29/24	MCOEVN	-	1,309.55	
7/29/24	601JC SYSTEM GENERATED DUE TO LINE	8.75	-	
7/30/24	601SO SYSTEM GENERATED DUE TO LINE	-	57,620.50	
7/30/24	MCOEVN	-	38,377.95	
7/31/24	601JC SYSTEM GENERATED DUE TO LINE	-	221,821.06	260,199.01
7/31/24	601AK SYSTEM GENERATED DUE TO LINE	-	413,706.22	
7/31/24	601NLD SYSTEM GENERATED DUE TO LINE	84,509.00	-	
7/31/24	601JC SYSTEM GENERATED DUE TO LINE	152.40	-	
		14,188,199.04	1,671,270.87	
			12,516,928.17	

QCC

EFF DATE	REFERENCE		DEBITS	CREDITS	NOTES
		BEG. BALANCE	13,904,936.91		RECONCILED
7/1/24	TV-250002	A-25002 Stale Date Pyroll/F	187.57	-	
7/1/24	TV-250034	GASB 31 Fair Value Reversal	-	-	
7/1/24	TV-250048	E 25-07 Sp Ed Excess Cost/F		57,620.50	
7/1/24	TV-250049	A-25040 Sp Ed: AB602 FAP/FY	141,124.00	-	
7/3/24	AP-070324	ACCOUNTS PAYABLE 07/03/2024	-	373,181.39	
7/5/24	AP-070524	ACCOUNTS PAYABLE 07/05/2024	-	49,920.72	
7/9/24	TV-250005	E 25-01 GO Bond Agent Fee/F	-	825.00	
7/10/24	AP-071024	ACCOUNTS PAYABLE 07/10/2024	-	56,093.99	
7/10/24	AR-240001	M. CHITWOOD	69.58	-	
7/16/24	*DC-250004	* MCOE / SELPA	790.00	-	
7/16/24	*DC-250001	* R. MODLIN	1,632.48		2,492.06
7/10/24	PX-071024	BX-MID 07/10/2024 (LB)	-	14,229.08	
7/10/24	PY-071024	PY-MID 07/10/24 (LB)	-	160,019.94	174,249.02
7/17/24	AP-071724	ACCOUNTS PAYABLE 07/17/2024	-	119,791.18	
7/19/24	TV-250018	A-25019 EPA/FY24	53,382.00	-	
7/22/24	*DC-250005	* A. AIMAN	278.34	-	
7/24/24	AR-240004	AMERICAN FIDELITY	1,128.01	-	1,406.35
7/26/24	AP-072624	ACCOUNTS PAYABLE 07/26/2024	-	164,374.29	
7/29/24	TV-250026	A-25024 Principal Apport./F	84,509.00	-	
7/30/24	AP-073024	ACCOUNTS PAYABLE 07/30/2024	-	1,309.55	
7/30/24	TV-250025	A-25027 ER Dicosmo, John	152.40	-	
7/30/24	TV-250032	A-25027 EE Dicosmo, John	152.40	-	
7/30/24	TV-250043	To reverse TV 250025	-	152.40	
7/31/24	AP-073124	ACCOUNTS PAYABLE 07/31/2024	-	260,199.01	
7/31/24	PX-073124	BX-EOM 07/31/2024	-	96,330.75	
7/31/24	PY-073124	PY-EOM 07/31/24	-	317,375.47	413,706.22
7/31/24	TV-250028	A-25029 Stale Date Pyroll/F	8.75	-	
			14,188,351.44	1,671,423.27	
				12,516,928.17	-

Outstanding Items:

MUNIS

NOTES:	DEBITS	CREDITS

QCC

NOTES:	DEBITS	CREDITS
	-	

	MUNIS DEBITS	MUNIS CREDITS	QCC DEBITS	QCC CREDITS	
Final Reconciliation	14,188,199.04	1,671,270.87	14,188,351.44	1,671,423.27	
		12,516,928.17		12,516,928.17	-

Reed Union School District
Cash Reconciliation
As of 10/31/2024

MUNIS

EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	12,516,928.17		RECONCILED
8/1/24	601JC SYSTEM GENERATED DUE TO LINE	-	25,349.00	
8/2/24	601JC SYSTEM GENERATED DUE TO LINE	500,872.00	-	
8/6/24	MCOEVN	-	293,688.25	
8/6/24	601JC SYSTEM GENERATED DUE TO LINE	1,493.32	-	
8/9/24	601AK SYSTEM GENERATED DUE TO LINE	-	21,738.48	
8/13/24	MCOEVN	-	235,498.91	
8/14/24	601JC SYSTEM GENERATED DUE TO LINE	457.00	-	
8/14/24	601JC SYSTEM GENERATED DUE TO LINE	-	350.00	
8/15/24	601SO SYSTEM GENERATED DUE TO LINE	-	2.05	
8/16/24	601JC SYSTEM GENERATED DUE TO LINE	8,072.00	-	
8/20/24	601JC SYSTEM GENERATED DUE TO LINE	765.42	-	
8/22/24	MCOEVN	-	156,967.52	
8/28/24	601NLD SYSTEM GENERATED DUE TO LINE	-	220,660.40	
8/28/24	601JC SYSTEM GENERATED DUE TO LINE	4,562.50	-	
8/28/24	601JC SYSTEM GENERATED DUE TO LINE	423.35	-	
8/28/24	601JC SYSTEM GENERATED DUE TO LINE	84,509.00	-	
8/28/24	601JC SYSTEM GENERATED DUE TO LINE	-	627.00	
8/29/24	MCOEVN	-	84,877.61	
8/30/24	601AK SYSTEM GENERATED DUE TO LINE	-	1,539,758.56	
8/30/24	601JC SYSTEM GENERATED DUE TO LINE	-	5,257.32	
		13,118,082.76	2,584,775.10	
			10,533,307.66	

QCC

EFF DATE	REFERENCE		DEBITS	CREDITS	NOTES
		BEG. BALANCE	12,516,928.17		RECONCILED
8/1/24	TV-250059	E 25-08 DP Consortm (DPC)/F	-	25,349.00	
8/2/24	AR-240006	2023-24 RUSD FOUNDATION GRA	500,000.00	-	
8/2/24	AR-240007	REFUND TITLE I PART A	872.00	-	
8/2/24	*DC-250007	* M. GILLESPIE	1,493.32	-	
8/7/24	AP-080724	ACCOUNTS PAYABLE 08/07/2024	-	293,688.25	
8/9/24	PX-080924	BX-MID 08/09/2024	-	2,862.00	
8/9/24	PY-080924	PY-MID 08/09/24	-	18,876.48	
8/14/24	AP-081424	ACCOUNTS PAYABLE 08/14/2024	-	235,498.91	
8/14/24	TV-250045	A-25036 Title I, Part A/FY2	457.00	-	
8/14/24	TV-250060	E 25-09 PERS GASB 68 Fee/FY	-	350.00	
8/15/24	TV-250044	E-25-06 CalSTRS P&I	-	2.05	
8/16/24	AR-240005	CALHOPE GRANT	8,072.00	-	
8/16/24	*DC-250010	* M. CHITWOOD	765.42	-	
8/23/24	AP-082324	ACCOUNTS PAYABLE 08/23/2024	-	156,967.52	
8/28/24	AP-082824	ACCOUNTS PAYABLE 08/28/2024	-	220,660.40	
8/28/24	TV-250055	A-25045 Sp Ed ADR/FY22	4,562.50	-	
8/28/24	TV-250056	A-25046 Sp Ed Low Incdnce/F	423.35	-	
8/28/24	TV-250057	A-25048 Principal Apport./F	84,509.00	-	
8/28/24	TV-250061	E 25-10 Mental Health/FY24	-	627.00	
8/30/24	AP-083024	ACCOUNTS PAYABLE 08/30/2024	-	84,877.61	
8/30/24	PX-083024	BX-EOM 08/30/2024	-	315,443.12	
8/30/24	PY-083024	PY-EOM 08/30/24	-	1,224,315.44	
8/30/24	TV-250064	E 25-11 Sp Ed Autsm Class/F	-	5,257.32	
			13,118,082.76	2,584,775.10	
				10,533,307.66	-

Outstanding Items:

MUNIS

NOTES:	DEBITS	CREDITS

QCC

NOTES:	DEBITS	CREDITS

Final Reconciliation	13,118,082.76	2,584,775.10	13,118,082.76	2,584,775.10	
		10,533,307.66		10,533,307.66	-

Reed Union School District
Cash Reconciliation
As of 10/31/2024

MUNIS

EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	10,533,307.66		RECONCILED
9/5/24	MCOEVN	-	107,635.45	
9/4/24	601JC SYSTEM GENERATED DUE TO LINE	8.50	-	
9/10/24	601AK SYSTEM GENERATED DUE TO LINE	-	83,647.40	
9/10/24	MCOEVN	-	83,112.03	
9/13/24	601JC SYSTEM GENERATED DUE TO LINE	2,336.16	-	
9/13/24	601JC SYSTEM GENERATED DUE TO LINE	2,172.37	-	
9/18/24	601JC SYSTEM GENERATED DUE TO LINE	67,160.18	-	
9/19/24	MCOEVN	-	45,813.48	
9/30/24	601AK SYSTEM GENERATED DUE TO LINE	-	1,677,565.08	
9/24/24	601JC SYSTEM GENERATED DUE TO LINE	53,103.00	-	
9/27/24	601NLD SYSTEM GENERATED DUE TO LINE	-	234,975.32	
9/26/24	MCOEVN	-	115,994.20	350,969.52
9/26/24	601JC SYSTEM GENERATED DUE TO LINE	84,509.00	-	
9/30/24	601JC SYSTEM GENERATED DUE TO LINE	69,417.20	-	
9/30/24	601JC SYSTEM GENERATED DUE TO LINE	48,049.00	-	
9/30/24	320srm SYSTEM GENERATED DUE TO LINE	188,599.34	-	
		11,048,662.41	2,348,742.96	
			8,699,919.45	

QCC

EFF DATE	REFERENCE		DEBITS	CREDITS	NOTES
		BEG. BALANCE	10,533,307.66		RECONCILED
9/4/24	TV-250070	A-25051 Stale Date Pyroll/F	8.50	-	
9/6/24	AP-090624	ACCOUNTS PAYABLE 09/06/2024	-	107,635.45	
9/10/24	PX-091024	BX-MID 09/10/2024	-	14,215.91	
9/10/24	PY-091024	PY-MID 09/10/2024	-	69,431.49	83,647.40
9/11/24	AP-091124	ACCOUNTS PAYABLE 09/11/2024	-	83,112.03	
9/12/24	*DC-250011	E. AIMAN	2,172.37	-	
9/13/24	*DC-250013	US BANK (REBATE)	2,336.16	-	
9/17/24	*DC-250016	E. AIMAN	10,396.18	-	
9/17/24	*DC-250017	ROSS SCHOOL DISTRICT-TRANSP	56,764.00	-	67,160.18
9/20/24	AP-092024	ACCOUNTS PAYABLE 09/20/2024	-	45,813.48	
9/24/24	TV-250089	A-25067 EPA/FY25	53,103.00	-	
9/26/24	TV-250093	A-25072 Principal Apport./F	84,509.00	-	
9/27/24	AP-092724	ACCOUNTS PAYABLE 09/27/2024	-	350,969.52	
9/30/24	PX-093024	BX-EOM 09/30/2024	-	348,470.01	
9/30/24	PY-093024	PY-EOM 09/30/24	-	1,329,095.07	1,677,565.08
9/30/24	TV-250097	A-25074 Lottery/FY24	69,417.20	-	
9/30/24	TV-250098	A-25075 Class Sch Emp Ast/F	48,049.00	-	
9/30/24	TV-250139	A-25112 Interest Income Q1	188,599.34	-	
			11,048,662.41	2,348,742.96	
				8,699,919.45	-

Outstanding Items:

MUNIS

NOTES:	DEBITS	CREDITS

QCC

NOTES:	DEBITS	CREDITS

	MUNIS DEBITS	MUNIS CREDITS	QCC DEBITS	QCC CREDITS	
Final Reconciliation	11,048,662.41	2,348,742.96	11,048,662.41	2,348,742.96	
		8,699,919.45		8,699,919.45	-

Reed Union School District
Cash Reconciliation
As of 10/31/2024

MUNIS

EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	8,699,919.45		10/21/24
10/3/24	MCOEVN	-	89,132.83	
10/10/24	601AK SYSTEM GENERATED DUE TO LINE	-	65,801.37	
10/10/24	MCOEVN	-	94,779.12	
10/11/24	601JC SYSTEM GENERATED DUE TO LINE	2,650.57	-	
10/11/24	601JC SYSTEM GENERATED DUE TO LINE	3,465.88	-	
10/17/24	MCOEVN	-	104,841.95	
10/17/24	601JC SYSTEM GENERATED DUE TO LINE	19,420.00	-	
10/17/24	601JC SYSTEM GENERATED DUE TO LINE	11,633.00	-	
10/22/24	MCOEVN	-	21,864.53	
10/23/24	MCOEVN	-	41,992.85	
10/24/24	320ASI SYSTEM GENERATED DUE TO LINE	352,110.92	-	
10/31/24	601AK SYSTEM GENERATED DUE TO LINE	-	1,685,705.03	
10/30/24	601NLD SYSTEM GENERATED DUE TO LINE	-	219,638.01	
10/29/24	601JC SYSTEM GENERATED DUE TO LINE	84,509.00	-	
10/31/24	MCOEVN	-	250,052.62	qss 11/1
10/30/24	601AK SYSTEM GENERATED DUE TO LINE	102.15	-	
		9,173,810.97	2,573,808.31	
			6,600,002.66	

QCC

EFF DATE	REFERENCE		DEBITS	CREDITS	NOTES
		BEG. BALANCE	8,699,919.45		10/21/24
10/4/24	AP-100424	ACCOUNTS PAYABLE 10/04/2024	-	89,132.83	
10/7/24	DC-250018	BTCCC	3,465.88	-	
10/8/24	DC-250020	R. MODLIN	2,650.57	-	
10/10/24	PX-101024	BX-MID 10/10/2024	-	9,013.30	
10/10/24	PY-101024	PY-MID 10/10/24	-	56,788.07	65,801.37
10/11/24	AP-101124	ACCOUNTS PAYABLE 10/11/2024	-	94,779.12	
10/17/24	DC-250022	M. RILEY DELTA NOV24 - SEP2	2,644.85	-	
10/17/24	TV-250113	A-25089 Title II, Part A/FY	19,420.00	-	
10/17/24	TV-250114	A-25090 Title II, Part A/FY	11,633.00	-	
10/18/24	AP-101824	ACCOUNTS PAYABLE 10/18/2024	-	104,841.95	
10/23/24	AP-102324	ACCOUNTS PAYABLE 10/23/2024	-	21,864.53	
10/24/24	AP-102424	ACCOUNTS PAYABLE 10/24/2024	-	41,992.85	
10/24/24	TV-250121	A-25097 Prior Year Taxes/FY	352,110.92	-	
10/25/24	TF-250001	Audit Adjustment to Fund Ba	-	-	
10/29/24	TV-250123	A-25101 Principal Apport./F	84,509.00	-	
10/30/24	AP-103024	ACCOUNTS PAYABLE 10/30/2024	-	219,638.01	
10/30/24	DC-250023	DELTA - MANGUS - NOV24	1,209.16	-	
10/30/24	DC-250024	T.P. LITTLE LEAGUE - JUNE24	1,302.58	-	
10/30/24	TF-250004	REVERSE TF-230108	-	6,684.16	
10/30/24	TV-250124	A-25099 ER Nathan Grebil	102.15	-	
10/31/24	PX-103124	BX-EOM 10/31/2024	-	353,002.98	
10/31/24	PY-103124	PY-EOM 10/31/24	-	1,332,702.05	1,685,705.03
			9,178,967.56	2,330,439.85	
				6,848,527.71	248,525.05

Outstanding Items:

MUNIS

NOTES:		DEBITS	CREDITS
	Clears Munis 11/5	5,156.59	
	JV to Munis 11/1		6,684.16

QCC

NOTES:		DEBITS	CREDITS
	Clears QSS 11/1		250,052.62

	MUNIS DEBITS	MUNIS CREDITS	QCC DEBITS	QCC CREDITS	
Final Reconciliation	9,178,967.56	2,580,492.47	9,178,967.56	2,580,492.47	
		6,598,475.09		6,598,475.09	-

Reed Union School District
Cash Reconciliation
As of 11/31/2024

MUNIS

EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	6,600,002.66		RECONCILED
11/01/2024	601JG SYSTEM GENERATED DUE TO LINE	46,663.68		
11/05/2024	MCOEVN		40,923.40	
11/05/2024	601JC SYSTEM GENERATED DUE TO LINE	5,156.59		
11/08/2024	601AK SYSTEM GENERATED DUE TO LINE		71,409.74	
11/07/2024	VOID	603.26		
11/14/2024	MCOEVN		167,158.65	
11/19/2024	601JC SYSTEM GENERATED DUE TO LINE		54.00	
11/15/2024	601JC SYSTEM GENERATED DUE TO LINE	76,133.00		
11/18/24	601JC SYSTEM GENERATED DUE TO LINE	26,586.74		
11/21/2024	MCOEVN		72,585.84	
11/22/2024	601JG SYSTEM GENERATED DUE TO LINE		1.55	
11/27/24	601AK SYSTEM GENERATED DUE TO LINE		1,684,324.87	
11/26/24	601JC SYSTEM GENERATED DUE TO LINE	38,032.00		
11/27/24	VOID	2,352.99		
11/26/24	MCOEVN		36,394.15	
11/27/24	601NLD SYSTEM GENERATED DUE TO LINE		228,544.27	
		6,795,530.92	2,301,396.47	
			4,494,134.45	

QCC

EFF DATE	REFERENCE		DEBITS	CREDITS	NOTES
		BEG. BALANCE	6,848,527.71		RECONCILED
11/1/24	AP-110124	ACCOUNTS PAYABLE 11/01/2024		250,052.62	
11/1/24	TV-250134	A-25107 CalSTRS Excess Cont	46,663.68		
11/6/24	AP-110624	ACCOUNTS PAYABLE 11/06/2024		40,923.40	
11/7/24	PO-250140	AGI REPAIR INC	603.26		
11/8/24	PX-110824	BX-MID 11/08/2024		7,164.85	
11/8/24	PY-110824	PY-MID 11/08/24		64,244.89	
11/13/24	TF-250005	Expense Transfer, Res. Asso			
11/13/24	TF-250006	Gas --> Electricity			
11/15/24	AP-111524	ACCOUNTS PAYABLE 11/15/2024		167,158.65	
11/15/24	TV-250146	A-25119 Sp Ed: AB602 FAP/FY	76,133.00		
11/18/24	DC-250028	DORIAN FALL24 UG REBATE	26,586.74		
11/19/24	TV-250179	E 25-24 Bdgt Publ Notices		54.00	
11/21/24	PO-250088	CALIFORNIA WEEKLY EXPLORER	2,352.99		
11/22/24	AP-112224	ACCOUNTS PAYABLE 11/22/2024		72,585.84	
11/22/24	TV-250153	E-25-18 CalSTRS P&I		1.55	
11/25/24	TV-250001	DEV FEE REFUND	887.74		
11/26/24	TV-250002	APPLE TECH LEASE			
11/26/24	TV-250158	A-25129 Mandate Block Grt/F	38,032.00		
11/27/24	AP-112724	ACCOUNTS PAYABLE 11/27/2024		264,938.42	
11/27/24	PX-112724	BX-EOM 11/27/2024		351,792.67	
11/27/24	PY-112724	PY-EOM 11/27/24		1,332,532.20	
			7,039,787.12	2,551,449.09	
				4,488,338.03	(5,796.42)

Outstanding Items:

MUNIS

NOTES:		DEBITS	CREDITS
	JV to Munis 11/1		6,684.16
	DEV FEE REFUND	887.74	

QCC

NOTES:	DEBITS	CREDITS
clears 12/19		
clears 12/6		

	MUNIS DEBITS	MUNIS CREDITS	QCC DEBITS	QCC CREDITS	
Final Reconciliation	6,796,418.66	2,308,080.63	7,039,787.12	2,551,449.09	
		4,488,338.03		4,488,338.03	-

Reed Union School District
Cash Reconciliation
As of 12/31/2024

MUNIS

EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	4,494,134.45		
12/05/2024	MCOEVN		63,118.60	
12/05/2024	601JC SYSTEM GENERATED DUE TO LINE	1,351.29		
12/10/2024	601AK SYSTEM GENERATED DUE TO LINE		88,013.32	
12/06/2024	601JC SYSTEM GENERATED DUE TO LINE	4,833.29		
12/06/2024	601JC SYSTEM GENERATED DUE TO LINE	4,481.29		TVs 250001, 3,5
12/09/2024	601JC SYSTEM GENERATED DUE TO LINE	3,120.00		
12/09/2024	601JC SYSTEM GENERATED DUE TO LINE	286.50		
12/12/2024	MCOEVN		81,343.78	
12/12/2024	320ASI SYSTEM GENERATED DUE TO LINE	13,080,397.68		
12/11/2024	601JC SYSTEM GENERATED DUE TO LINE	23,679.00		
12/13/2024	601JC SYSTEM GENERATED DUE TO LINE		5,722.00	
12/20/2024	601AK SYSTEM GENERATED DUE TO LINE		1,666,348.05	
12/17/2024	320ASI SYSTEM GENERATED DUE TO LINE	10,555.16		
12/16/2024	601JC SYSTEM GENERATED DUE TO LINE	373.90		
12/19/2024	MCOEVN		68,872.23	
12/20/2024	601NLD SYSTEM GENERATED DUE TO LINE		247,667.82	
12/18/2024	601JC SYSTEM GENERATED DUE TO LINE	41,424.00		
12/20/2024	601JC SYSTEM GENERATED DUE TO LINE		10,800.00	
12/20/2024	601JC SYSTEM GENERATED DUE TO LINE	670.73		
12/24/2024	601JC SYSTEM GENERATED DUE TO LINE	53,103.00		
12/30/2024	601JC SYSTEM GENERATED DUE TO LINE	75,940.40		
12/31/2024	601JC SYSTEM GENERATED DUE TO LINE	5,422.00		
12/31/24	601JC SYSTEM GENERATED DUE TO LINE	846.00		
12/19/2024	601JC SYSTEM GENERATED DUE TO LINE		6,684.16	
12/31/2024	320srm SYSTEM GENERATED DUE TO LINE	141,139.08		
		17,941,757.77	2,238,569.96	
			15,703,187.81	

QCC

EFF DATE	REFERENCE		DEBITS	CREDITS	NOTES
		BEG. BALANCE	4,488,338.03		
12/2/24	TV-250003	Food Serv Support	3,393.25		
12/5/24	DC-250032	DELTA - E. AIMAN DEC24	1,351.29		
12/5/24	TV-250004	FT Exps			
12/6/24	AP-120624	ACCOUNTS PAYABLE 12/06/2024		63,118.60	
12/6/24	DC-250033	US BANK CALCARD REBATE Q3-2	4,833.29		
12/6/24	TV-250005	FOOD SUPPLIES	200.30		
12/9/24	TV-250170	A-25136 Assessmt (CAASPP)/F	3,120.00		
12/9/24	TV-250171	A-25137 Assessmnt (ELPAC)/F	286.50		
12/10/24	PX-121024	BX-MID 12/10/2024		7,792.10	
12/10/24	PY-121024	PY-MID 12/10/24		80,221.22	
12/11/24	TV-250176	A-25142 ELO Grant/FY21	23,679.00		
12/12/24	TV-250183	A-25147 Secured Taxes/FY25 1	11,660,794.30		
12/12/24	TV-250184	A-25148 Parcel Taxes/FY25	1,425,298.88		
12/12/24	TV-250185	E 25-26 Parcel Tax Fees/FY2		5,695.50	
12/13/24	AP-121324	ACCOUNTS PAYABLE 12/13/2024		81,343.78	
12/13/24	TV-250180	E 25-25 In-Lieu Tax RVC/FY2		5,722.00	
12/16/24	TV-250194	A-25152 Xfer frm Cty Offc/F	373.90		
12/17/24	TV-250191	A-25157 HOPTR Taxes/FY25	10,555.16		
12/18/24	TV-250196	A-25161 ELO Grant/FY21	41,424.00		
12/20/24	AP-122024	ACCOUNTS PAYABLE 12/20/2024		316,540.05	
12/20/24	DC-250036	DELTA M CHITWOOD NOV24	670.73		
12/20/24	PX-122024	BX-EOM 12/20/2024		349,964.75	
12/20/24	PY-122024	PY-EOM 12/20/24		1,316,383.30	
12/20/24	TV-250200	E 25-29 Internet Accs Fee/F		10,800.00	
12/24/24	TV-250205	A-25167 EPA/FY25	53,103.00		
12/30/24	TV-250218	A-25174 Lottery/FY25	75,940.40		
12/31/24	TV-250213	A-25179 Title II, Part A/FY	5,422.00		
12/31/24	TV-250214	A-25180 Title II, Part A/FY	846.00		
12/31/24	TV-250267	A-25218 Interest Income Q2	141,139.08		
			17,940,769.11	2,237,581.30	
				15,703,187.81	-

Outstanding Items:

MUNIS

NOTES:	DEBITS	CREDITS

QCC

NOTES:	DEBITS	CREDITS

	MUNIS DEBITS	MUNIS CREDITS	QCC DEBITS	QCC CREDITS	
Final Reconciliation	17,941,757.77	2,238,569.96	17,940,769.11	2,237,581.30	
		15,703,187.81		15,703,187.81	-

Reed Union School District
Cash Reconciliation
As of 1/31/2025

MUNIS

EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	15,703,187.81		
1/6/25	SYSTEM GENERATED DUE TO LINE	72,771.54		
01/06/2025	SYSTEM GENERATED DUE TO LINE	24,628.72		
01/07/2025	601JC SYSTEM GENERATED DUE TO LINE	8,225.23		
01/10/2025	601AK SYSTEM GENERATED DUE TO LINE		58,427.30	
01/14/2025	601JC SYSTEM GENERATED DUE TO LINE	2,345.40		
01/15/2025	601JC SYSTEM GENERATED DUE TO LINE	1,000,000.00		
01/15/2025	601JC SYSTEM GENERATED DUE TO LINE	33,108.00		
01/16/2025	MCOEVN		215,378.30	
01/17/2025	MCOEVN		59,966.04	
01/23/2025	320ASI SYSTEM GENERATED DUE TO LINE	36,901.14		
01/23/2025	MCOEVN		117,220.11	
01/24/2025	601NLD SYSTEM GENERATED DUE TO LINE		245,246.82	
01/29/2025	601JC SYSTEM GENERATED DUE TO LINE	33,804.00		
01/30/2025	MCOEVN		83,047.97	
01/30/2025	601JC SYSTEM GENERATED DUE TO LINE	2,035.57		
01/30/2025	601JC SYSTEM GENERATED DUE TO LINE		62.62	
01/31/2025	601AK SYSTEM GENERATED DUE TO LINE		1,728,993.92	
		16,917,007.41	2,508,343.08	
			14,408,664.33	

QCC

EFF DATE	REFERENCE		DEBITS	CREDITS	NOTES
		BEG. BALANCE	15,703,187.81		
1/6/25	TV-250222	A-25186 HOPTR Taxes/FY25	24,628.72		
1/6/25	TV-250223	A-25187 Secured Unitary/FY2	72,771.54		
1/7/25	TV-250247	A-25201 Sp Ed: Extend SY/FY	8,225.23		
1/10/25	PX-011025	BX-MID 01/10/2025		8,095.28	
1/10/25	PY-011025	PY-MID 01/10/25		50,332.02	
1/14/25	DC-250037	DENTAL K. KESTELYN JAN25 67	2,345.40		
1/15/25	DC-250038	REED SCH. FOUND. DONAT. 106	1,000,000.00		
1/15/25	TV-250239	A-25196 Title I, Part A/FY2	33,108.00		
1/16/25	TV-250006	TSF OF EXP 4200: RES0000->1			
1/17/25	AP-011725	ACCOUNTS PAYABLE 01/17/2025		215,378.30	
1/21/25	AP-012125	ACCOUNTS PAYABLE 01/21/2025		59,966.04	
1/23/25	TV-250248	A-25202 Parcel Taxes/FY25	36,901.14		
1/24/25	AP-012425	ACCOUNTS PAYABLE 01/24/2025		362,466.93	
1/29/25	TF-250009	Antibias Ed. Grant Exp. XFE			
1/29/25	TV-250255	A-25209 Principal Apport./F	33,804.00		
1/30/25	DC-250042	DELTA E. AIMAN JAN25	2,035.57		
1/30/25	DC-250044	DELTA MAGNUS FEB25 (REMOV)		62.62	
1/31/25	AP-013125	ACCOUNTS PAYABLE 01/31/2025		83,047.97	
1/31/25	PX-013125	BX-EOM 01/31/2025		361,573.03	
1/31/25	PY-013125	PY-EOM 01/31/25		1,367,420.89	
			16,917,007.41	2,508,343.08	
				14,408,664.33	-

Outstanding Items:

MUNIS

NOTES:	DEBITS	CREDITS
Final Reconciliation	16,917,007.41	2,508,343.08
		14,408,664.33

QCC

NOTES:	DEBITS	CREDITS	
	16,917,007.41	2,508,343.08	
		14,408,664.33	-

Reed Union School District
Cash Reconciliation
As of 2/28/2025

MUNIS					QCC					
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE		DEBITS	CREDITS	NOTES
	BEG. BALANCE	14,408,664.33					BEG. BALANCE	14,408,664.33		
2/4/25	601JC SYSTEM GENERATED DUE TO LINE	640.15			2/4/25	DC-250043	DELTA FEB25 K. KESTELYN	640.15		
2/4/25	601JC SYSTEM GENERATED DUE TO LINE	6,308.00			2/4/25	TV-250264	A-25216 Literacy Screengs/F	6,308.00		
2/6/25	MCOEVN		69,864.27		2/7/25	AP-020725	ACCOUNTS PAYABLE 02/07/2025		69,864.27	
2/10/25	601JG SYSTEM GENERATED DUE TO LINE		88,877.35		2/10/25	PX-021025	BX-MID 02/10/2025		10,428.07	
2/12/25	601JC SYSTEM GENERATED DUE TO LINE	946.42			2/10/25	PY-021025	PY-MID 02/10/25		78,449.28	
2/13/25	MCOEVN		230,392.00		2/10/25	TV-250007	DOORS FOR GRANADA	22,500.00		From Fund 42
2/18/25	MCOEVN		19,439.33		2/10/25	TV-250008	INCOR RES	-		
2/19/25	601JG SYSTEM GENERATED DUE TO LINE		0.15		2/11/25	DC-250045	BTCCC RENT FEB25	946.42		
2/28/25	601AK SYSTEM GENERATED DUE TO LINE		1,730,496.69		2/14/25	AP-021425	ACCOUNTS PAYABLE 02/14/2025		230,392.00	
2/25/25	601JC SYSTEM GENERATED DUE TO LINE	8,511.58			2/19/25	AP-021925	ACCOUNTS PAYABLE 02/19/2025		19,439.33	
2/27/25	MCOEVN		138,310.32		2/19/25	TV-250273	E-25-36 CalSTRS P&I		0.15	
2/28/25	601NLD SYSTEM GENERATED DUE TO LINE		245,246.66		2/20/25	TV-250285	E 25-40 Mental Health/FY25		23,311.00	
2/26/25	601JC SYSTEM GENERATED DUE TO LINE		774		2/25/25	DC-250048	PY FT SIX FLAGS AT DM	8,511.58		
2/20/25	601JC SYSTEM GENERATED DUE TO LINE		23,311.00		2/25/25	TV-250013	Incorrect location (FD)	4,880.57		From Fund 42
2/27/25	601JC SYSTEM GENERATED DUE TO LINE	40,227.00			2/26/25	TV-250283	E 25-39 DTS Consortium/FY25		774.00	
					2/27/25	TV-250287	A-25232 Principal Apport./F	40,227.00		
					2/28/25	AP-022825	ACCOUNTS PAYABLE 02/28/2025		383,556.98	
					2/28/25	PX-022825	BX-EOM 02/28/2025		361,735.61	
					2/28/25	PY-022825	PY-EOM 02/28/25		1,368,761.08	
		14,465,297.48	2,546,711.77					14,492,678.05	2,546,711.77	
			11,918,585.71						11,945,966.28	27,380.57

Outstanding Items:

MUNIS				QCC		
NOTES:		DEBITS	CREDITS	NOTES:	DEBITS	CREDITS
TV-250007	DOORS FOR GRANADA	22,500.00				
TV-250013	Incorrect location (FD)	4,880.57				

Final Reconciliation	14,492,678.05	2,546,711.77	14,492,678.05	2,546,711.77	
		11,945,966.28		11,945,966.28	-

Reed Union School District
Cash Reconciliation
As of 3/31/2025

MUNIS

EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	11,918,585.71		
3/4/25	MCOEVN		55,915.56	
3/5/25	601JC SYSTEM GENERATED DUE TO LINE	1,922.42		
3/10/25	601AK SYSTEM GENERATED DUE TO LINE		69,741.80	
3/11/25	601JC SYSTEM GENERATED DUE TO LINE		341.28	
3/13/25	601SO SYSTEM GENERATED DUE TO LINE		270	
3/12/25	601JC SYSTEM GENERATED DUE TO LINE	50,650.00		
3/17/25	601JC SYSTEM GENERATED DUE TO LINE	70,676.80		
3/18/25	MCOEVN		380,423.75	
3/20/25	MCOEVN		75,669.51	
3/25/25	GREV		750	
3/24/25	601JC SYSTEM GENERATED DUE TO LINE	44,889.00		
3/31/25	601AK SYSTEM GENERATED DUE TO LINE		1,724,695.10	
3/27/25	MCOEVN		50,582.10	
3/28/25	601JC SYSTEM GENERATED DUE TO LINE	85,946.27		
3/31/25	320srm SYSTEM GENERATED DUE TO LINE	102,138.09		
		12,274,808.29	2,358,389.10	
			9,916,419.19	

QCC

EFF DATE	REFERENCE		DEBITS	CREDITS	NOTES
		BEG. BALANCE	11,945,966.28		
3/3/25	TV-250017	DSE OVERPURCHASE	0		
3/5/25	AP-030525	ACCOUNTS PAYABLE 03/05/2025		55,915.56	
3/5/25	DC-250051	DELTA R. MODLIN MAR25	1,922.42		
3/10/25	PX-031025	BX-MID 03/10/2025		9,308.24	
3/10/25	PY-031025	PY-MID 03/10/25		60,433.56	
3/10/25	TV-250018	INV 0125-108	6,189.00		From Fund 42
3/11/25	TV-250300	E 25-44 1095-C Print&Mail/F		341.28	
3/12/25	TV-250303	A-25243 Antibias Ed Grant/F	50,650.00		
3/13/25	TV-250302	E-25-45 SSA 218 - Annual Fe		270	
3/17/25	DC-250054	2ND LIFE MAC - TECH PURCH 4	70,676.80		
3/19/25	AP-031925	ACCOUNTS PAYABLE 03/19/2025		380,423.75	
3/21/25	AP-032125	ACCOUNTS PAYABLE 03/21/2025		75,669.51	
3/24/25	TV-250317	A-25257 EPA/FY25	44,889.00		
3/25/25	TV-250019	PREPAID 3.10.25 (M&O CONF)	0		
3/25/25	TV-250020	PRE-PAID (SPED EXPS) 3.10.2	0		
3/25/25	TV-250318	E 25-46 GO Bond Agent Fee/F		750	
3/26/25	TV-250326	A-25266 Principal Apport./F	0		
3/28/25	AP-032825	ACCOUNTS PAYABLE 03/28/2025		50,582.10	
3/28/25	TV-250330	A-25270 Lottery/FY25	85,946.27		
3/31/25	PX-033125	BX-EOM 03/31/2025		361,133.62	
3/31/25	PY-033125	PY-EOM 03/31/25		1,363,561.48	
3/31/25	TV-250383	A-25313 Interst Income Q3/F	102,138.09		
			12,308,377.86	2,358,389.10	
				9,949,988.76	33,569.57

Outstanding Items:

MUNIS

NOTES:		DEBITS	CREDITS	
TV-250018	INV 0125-108	6,189.00		
TV-250007	DOORS FOR GRANADA	22,500.00		February
TV-250013	Incorrect location (FD)	4,880.57		February

QCC

NOTES:	DEBITS	CREDITS

	MUNIS DEBITS	MUNIS CREDITS	QCC DEBITS	QCC CREDITS	
Final Reconciliation	12,308,377.86	2,358,389.10	12,308,377.86	2,358,389.10	
		9,949,988.76		9,949,988.76	-

Reed Union School District
Cash Reconciliation
As of 4/30/2025

MUNIS

EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	9,916,419.19		
4/3/25	MCOEVN	0	69,390.02	
4/3/25	601JC SYSTEM GENERATED DUE TO LINE	2,689.77	0	
4/3/25	601JC SYSTEM GENERATED DUE TO LINE	0	125.24	
4/8/25	MCOEVN	0	16,443.27	
4/10/25	601AK SYSTEM GENERATED DUE TO LINE	0	109,062.56	
4/8/25	VOID	50	0	
4/9/25	601JC SYSTEM GENERATED DUE TO LINE	5,313.10	0	
4/8/25	601JC SYSTEM GENERATED DUE TO LINE	402,394.00	0	
4/11/25	601NLD SYSTEM GENERATED DUE TO LINE	0	239,486.59	
4/10/25	MCOEVN	0	55,244.66	
4/14/25	320LT SYSTEM GENERATED DUE TO LINE	9,494,165.67	0	
4/18/25	601JC SYSTEM GENERATED DUE TO LINE	0	245,473.08	
4/17/25	MCOEVN	0	33,103.62	
4/17/25	601JC SYSTEM GENERATED DUE TO LINE	0	4,571.00	
4/23/25	MCOEVN	0	61,761.18	
4/24/25	MCOEVN	0	50,862.93	
4/24/25	601JC SYSTEM GENERATED DUE TO LINE	45,855.03	0	
4/30/25	601AK SYSTEM GENERATED DUE TO LINE	0	1,717,753.37	
4/28/25	320LT SYSTEM GENERATED DUE TO LINE	72,663.61	0	
4/15/25	601JC SYSTEM GENERATED DUE TO LINE	0	6,900.00	
4/15/25	601JC SYSTEM GENERATED DUE TO LINE	0	48,199.50	
		19,939,550.37	2,658,377.02	
			17,281,173.35	

QCC

EFF DATE	REFERENCE		DEBITS	CREDITS	NOTES
		BEG. BALANCE	9,949,988.76		
4/3/25	DC-250057	RENT BTCCC APR25	2,689.77		
4/4/25	AP-040425	ACCOUNTS PAYABLE 04/04/2025		69,390.02	
4/8/25	DC-250058	BAD SCAN		125.24	
4/8/25	TV-250336	A-25276 Stale Date Vendor/F	50.00		
4/8/25	TV-250338	A-25278 Sp Ed: AB602 FAP/FY	402,394.00		
4/9/25	AP-040925	ACCOUNTS PAYABLE 04/09/2025		16,443.27	
4/9/25	DC-250060	DELTA S. MINTON APR-JUN25	5,313.10		
4/10/25	PX-041025	BX-MID 04/10/2025		13,382.94	
4/10/25	PY-041025	PY-MID 04/10/25		95,679.62	
4/11/25	AP-041125	ACCOUNTS PAYABLE 04/11/2025		294,731.25	
4/14/25	TV-250344	A-25284 Secured Taxes/FY25	8,459,483.17		
4/14/25	TV-250345	A-25285 Parcel Taxes/FY25	1,036,581.00		
4/14/25	TV-250347	E 25-49 Parcel Tax Fees/FY2		1,898.50	
4/15/25	TV-250367	E 25-54 DPC Reserve Fund/FY		6,900.00	
4/15/25	TV-250378	E 25-57 Sp Ed Excess Cost/F		48,199.50	
4/16/25	TF-250011	PYs USE TAX CLEANUP	-		
4/16/25	TF-250012	TSF OF EXP 6500 -> 9010-036	-		
4/17/25	TV-250349	E 25-50 In-Lieu Tax RVC/FY2		4,571.00	
4/18/25	AP-041825	ACCOUNTS PAYABLE 04/18/2025		278,576.70	
4/21/25	DC-250065	MISC DISTRICT	43,035.58		
4/23/25	TF-250013	SAFETY SUPPLIES	-		
4/24/25	AP-042425	ACCOUNTS PAYABLE 04/24/2025		61,761.18	
4/24/25	DC-250066	DELTA S. CABARRUS MAY25	2,819.45		
4/25/25	AP-042525	ACCOUNTS PAYABLE 04/25/2025		50,862.93	
4/28/25	TV-250363	A-25298 Secured Unitary/FY2	72,663.61		
4/28/25	TV-250366	A-25300 Principal Apport./F	-		
4/30/25	PX-043025	BX-EOM 04/30/2025		359,847.03	
4/30/25	PY-043025	PY-EOM 04/30/25		1,357,906.34	
			19,975,018.44	2,660,275.52	
				17,314,742.92	33,569.57

Outstanding Items:

MUNIS NOTES:		DEBITS	CREDITS		QCC NOTES:	DEBITS	CREDITS
TV-250018	INV 0125-108	6,189.00		March			
TV-250007	DOORS FOR GRANADA	22,500.00		February			
TV-250013	Incorrect location (FD)	4,880.57		February			

	MUNIS DEBITS	MUNIS CREDITS	QCC DEBITS	QCC CREDITS	
Final Reconciliation	19,973,119.94	2,658,377.02	19,975,018.44	2,660,275.52	
		17,314,742.92		17,314,742.92	-

Reed Union School District
Cash Reconciliation
As of 5/31/2025

MUNIS

EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	17,281,173.35		
5/1/25	MCOEVN	-	134,992.99	
5/1/25	601JC SYSTEM GENERATED DUE TO LINE	11,951.51	-	
5/6/25	601JC SYSTEM GENERATED DUE TO LINE	500.97	-	
5/9/25	601JG SYSTEM GENERATED DUE TO LINE	-	103,491.53	
5/8/25	320LT SYSTEM GENERATED DUE TO LINE	24,628.72	-	
5/8/25	MCOEVN	-	110,066.00	
5/13/25	MCOEVN	-	31,331.34	
5/13/25	601JC SYSTEM GENERATED DUE TO LINE	2,830.19	-	
5/19/25	601JC SYSTEM GENERATED DUE TO LINE	-	217.25	
5/20/25	MCOEVN	-	86,533.49	
5/23/25	601NLD SYSTEM GENERATED DUE TO LINE	-	242284.96	
5/22/25	MCOEVN	-	22422.98	
5/27/25	MCOEVN	0	47,650.45	
5/30/25	601AK SYSTEM GENERATED DUE TO LINE	-	1,699,069.62	
5/28/25	VOID	339.70	-	
5/29/25	MCOEVN	-	49,906.02	
5/29/25	601JC SYSTEM GENERATED DUE TO LINE	202,173.00	-	
		17,523,597.44	2,527,966.63	
			14,995,630.81	

QCC

EFF DATE	REFERENCE		DEBITS	CREDITS	NOTES
		BEG. BALANCE	17,314,742.92		
5/1/25	DC-250069	PTA PRIV SCH DONATION	11,951.51		
5/1/25	TF-250014	TEACHER SALARY - EXTRA TIME	-		
5/2/25	AP-050225	ACCOUNTS PAYABLE 05/02/2025		134,992.99	
5/6/25	DC-250071	DELTA R. MODLIN MAY25	500.97		
5/8/25	TV-250377	A-25308 HOPTR Taxes/FY25	24,628.72		
5/9/25	AP-050925	ACCOUNTS PAYABLE 05/09/2025		110,066.00	
5/9/25	PX-050925	BX-MID 05/09/2025		12,336.50	
5/9/25	PY-050925	PY-MID 05/09/25		91,155.03	
5/13/25	DC-250073	REDUCE REVOLV TO $2K	2,830.19		
5/14/25	AP-051425	ACCOUNTS PAYABLE 05/14/2025		31,331.34	
5/14/25	PO-250057	HOME DEPOT CREDIT SERVICES	147.45		
5/14/25	PO-250057	HOME DEPOT CREDIT SERVICES	192.25		
5/14/25	TF-250015	CNTR FOR RESPONSE	-		
5/19/25	TF-250016	TWO TABLES FOR ADMIN @ DM		2,146.25	
5/19/25	TF-250017	ANNUAL FOOD PERMIT RENEWAL	1,929.00		
5/21/25	AP-052125	ACCOUNTS PAYABLE 05/21/2025		86,533.49	
5/23/25	AP-052325	ACCOUNTS PAYABLE 05/23/2025		264,707.94	
5/28/25	AP-052825	ACCOUNTS PAYABLE 05/28/2025		47,650.45	
5/28/25	TV-250402	A-25331 Principal Apport./F	-		
5/29/25	TV-250405	A-25334 Sp Ed: AB602 FAP/FY	202,173.00		
5/30/25	AP-053025	ACCOUNTS PAYABLE 05/30/2025		49,906.02	
5/30/25	PX-053025	BX-EOM 05/30/2025		356,026.81	
5/30/25	PY-053025	PY-EOM 05/30/25		1,343,042.81	
			17,559,096.01	2,529,895.63	
				15,029,200.38	33,569.57

Outstanding Items:

MUNIS

NOTES:		DEBITS	CREDITS	
TV-250018	INV 0125-108	6,189.00		March
TV-250007	DOORS FOR GRANADA	22,500.00		February
TV-250013	Incorrect location (FD)	4,880.57		February

QCC

NOTES:	DEBITS	CREDITS

	MUNIS DEBITS	MUNIS CREDITS	QCC DEBITS	QCC CREDITS	
Final Reconciliation	17,557,167.01	2,527,966.63	17,559,096.01	2,529,895.63	
		15,029,200.38		15,029,200.38	-

Reed Union School District
Cash Reconciliation
As of 6/30/2025

MUNIS

EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	14,995,630.81		
6/3/25	MCOEVN	0	12,069.36	
6/3/25	VOID	318.95	0	
6/3/25	601JC SYSTEM GENERATED DUE TO LINE	36,704.53	0	
6/4/25	320LT SYSTEM GENERATED DUE TO LINE	10,555.16	0	
6/10/25	601AK SYSTEM GENERATED DUE TO LINE	0	80,535.72	
6/5/25	601JC SYSTEM GENERATED DUE TO LINE	140,350.00	0	
6/12/25	601JC SYSTEM GENERATED DUE TO LINE	762,700.94	0	
6/16/25	320ASI SYSTEM GENERATED DUE TO LINE	999,301.67	0	
6/18/25	601JG SYSTEM GENERATED DUE TO LINE	0	52.82	
6/18/25	601JC SYSTEM GENERATED DUE TO LINE	315,836.90	0	
6/23/25	601JG SYSTEM GENERATED DUE TO LINE	0	1,705,060.78	
6/24/25	MCOEVN	0	831,066.72	
6/27/25	601JG SYSTEM GENERATED DUE TO LINE	0	373,839.45	
6/24/25	601JG SYSTEM GENERATED DUE TO LINE	0	26.04	
6/24/25	601JC SYSTEM GENERATED DUE TO LINE	48,679.00	0	
6/26/25	MCOEVN	0	87,448.12	
6/25/25	601JC SYSTEM GENERATED DUE TO LINE	0	20,742.00	
6/25/25	601JC SYSTEM GENERATED DUE TO LINE	0	57	
6/26/25	601JC SYSTEM GENERATED DUE TO LINE	11,431.22	0	
6/30/25	601JC SYSTEM GENERATED DUE TO LINE	125.25	0	
6/30/25	601JC SYSTEM GENERATED DUE TO LINE	90.83	0	
6/30/25	601JC SYSTEM GENERATED DUE TO LINE	72,306.79	0	
6/30/25	320LT SYSTEM GENERATED DUE TO LINE	136,802.18	-	
6/30/25	320LT SYSTEM GENERATED DUE TO LINE	95.96	-	
6/30/25	601JC SYSTEM GENERATED DUE TO LINE	487,394.82	-	
6/30/25	320srm SYSTEM GENERATED DUE TO LINI	173,325.31	-	
		18,191,650.32	3,110,898.01	
	June 30 MUNIS Ending Balance:		15,080,752.31	

QCC

EFF DATE	REFERENCE		DEBITS	CREDITS	NOTES
		BEG. BALANCE	15,029,200.38		
6/3/25	DC-250077	DELTA S. JORDAN MAY-JUN25	36,704.53		
6/3/25	TF-250018	LEXIA LEARNING PARTIAL	0		
6/3/25	TV-250408	A-25335 Stale Date Vendor/F	318.95		
6/4/25	AP-060425	ACCOUNTS PAYABLE 06/04/2025		12,069.36	
6/4/25	TV-250411	A-25337 HOPTR Taxes/FY25	10,555.16		
6/5/25	TV-250419	A-25341 Sp Ed: AB602 FAP/FY	140,350.00		
6/6/25	TF-250019	Bright Morning and PBL	0		
6/6/25	TF-250020	Reverse #250019	0		
6/6/25	TF-250021	Bright Morning Consulting C	0		
6/10/25	PX-061025	BX-MID 06/10/2025		10,571.13	
6/10/25	PY-061025	PY-MID 06/10/25		69,964.59	
6/12/25	DC-250078	FOUNDATION 2ND GRANT 24-25	762,700.94		
6/16/25	TV-250423	A-25345 Secured Taxes/FY25	890,460.66		
6/16/25	TV-250425	A-25346 Parcel Taxes/FY25	108,841.01		
6/17/25	TF-250022	AMPLIFIERS	0		
6/17/25	TF-250023	MAINT SUPPLIES	0		
6/18/25	DC-250081	CHARGER REPLACEMENT FEES	315,836.90		
6/18/25	TF-250024	ROBOTICS EXPS DM 250009-11	0		
6/18/25	TV-250433	A-25354 EE Matt Tyler		52.82	
6/24/25	TV-250436	E-25-66 CalSTRS P&I		26.04	
6/24/25	TV-250438	A-25357 EPA/FY25	48,679.00		
6/25/25	AP-062525	ACCOUNTS PAYABLE 06/25/2025		918,514.84	
6/25/25	TV-250441	E 25-68 ADA Trans SDC/FY25		20,742.00	
6/25/25	TV-250442	E 25-69 Bdgt Publ Notices/F		57	
6/26/25	DC-250084	PARS INTEREST VIA USBANK 21	11,431.22		
6/26/25	PX-062625	BX-EOM 06/26/2025		357,925.87	
6/26/25	PY-062625	PY-EOM 06/26/25		1,347,134.91	
6/27/25	PY-062725	PY-EOM 06/27/25		373,839.45	
6/30/25	DC-250085	DELTA L. SALZMANN JUN25	125.25		
6/30/25	PO-250570	KATOM RESTAURANT SUPPLY	14,807.27		
6/30/25	PO-250570	KATOM RESTAURANT SUPPLY	14,807.27		
6/30/25	PO-250570	KATOM RESTAURANT SUPPLY	14,852.27		
6/30/25	TF-250025	School Food Solutions 24-25		16,174.75	
6/30/25	TF-250026	The Ranch: Fall24 & Winter2	0.00		
6/30/25	TF-250027	Annual Transfer FD42 to FD0	470,000.00		
6/30/25	TV-250452	A-25370 Stale Date Pyroll/F	90.83		
6/30/25	TV-250453	A-25371 Lottery/FY25	72,306.79		
6/30/25	TV-250457	A-25373 Secured Taxes/FY25	122,835.93		
6/30/25	TV-250458	A-25374 Parcel Taxes/FY25	13,966.25		
6/30/25	TV-250459	A-25375 Secured Unitary/FY2	95.96		
6/30/25	TV-250462	A-25378 Interst Income Q4/F	173,325.31		
			18,252,291.88	3,127,072.76	-
		June 30 QCC Ending Balance		15,125,219.12	44,466.81

Outstanding Items:

MUNIS

NOTES:	DEBITS	CREDITS
Posted to Munis 7.16	44,466.81	
Final Reconciliation	18,236,117.13	3,110,898.01
June 30 MUNIS Reconciled Ending Balance		15,125,219.12

QCC

NOTES:	DEBITS	CREDITS	
	-	-	
	-	-	
	18,252,291.88	3,127,072.76	
June 30 QCC Reconciled Ending Balance		15,125,219.12	-