

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

37 68189 0000000
Form CA
F8AKN2AYUK(2024-25)

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

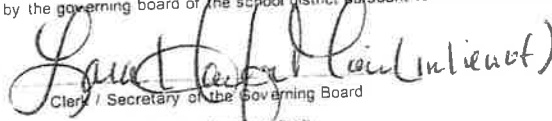
Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	64.42%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.00
ESMOE	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
	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%
GANN	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$37,863,734.23
	Appropriations Subject to Limit	\$37,863,734.23
	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	3.20%
	Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT.

To the County Superintendent of Schools:

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

Signed:


Clerk / Secretary of the Governing Board
(Original signature required)

Date of Meeting: Sep 10, 2025

Printed Name: Jim Bennett

Title: Clerk

To the Superintendent of Public Instruction:

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

Signed:

County Superintendent/Designee
(Original signature required)

Date:

Printed Name:

Title:

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

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Samantha Orahood

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			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	50,808,284.58	448,243.00	51,256,527.58	54,222,131.00	445,348.00	54,667,479.00	6.7%
2) Federal Revenue		8100-8299	299,897.00	2,348,382.13	2,648,279.13	250,000.00	2,039,431.03	2,289,431.03	-13.6%
3) Other State Revenue		8300-8599	1,433,326.55	8,393,211.28	9,826,537.83	1,377,472.00	8,027,591.00	9,405,063.00	-4.3%
4) Other Local Revenue		8600-8799	2,027,182.93	5,919,176.72	7,946,359.65	1,383,200.00	5,284,105.05	6,667,305.05	-16.1%
5) TOTAL, REVENUES			54,568,691.06	17,109,013.13	71,677,704.19	57,232,803.00	15,796,475.08	73,029,278.08	1.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	23,190,828.54	7,966,595.66	31,157,424.20	23,764,841.71	7,228,475.29	30,993,317.00	-0.5%
2) Classified Salaries		2000-2999	6,494,503.11	4,954,332.17	11,448,835.28	6,668,778.22	4,886,754.76	11,555,532.98	0.9%
3) Employee Benefits		3000-3999	11,926,700.95	8,842,416.20	20,769,117.15	14,154,558.66	8,990,044.12	23,144,602.78	11.4%
4) Books and Supplies		4000-4999	773,096.50	1,405,619.77	2,178,716.27	661,121.00	1,439,887.54	2,101,008.54	-3.6%
5) Services and Other Operating Expenditures		5000-5999	3,046,422.56	3,468,524.72	6,514,947.28	3,365,367.71	1,711,639.02	5,077,006.73	-22.1%
6) Capital Outlay		6000-6999	798,233.01	5,137,833.76	5,936,066.77	38,000.00	3,235,240.00	3,273,240.00	-44.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,636,192.94	103,022.07	1,739,215.01	866,407.63	21,804.24	888,211.87	-48.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,431,534.38)	1,308,234.94	(123,299.44)	(697,467.22)	568,476.15	(128,991.07)	4.6%
9) TOTAL, EXPENDITURES			46,434,443.23	33,186,579.29	79,621,022.52	48,821,607.71	28,082,321.12	76,903,928.83	-3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,134,247.83	(16,077,566.16)	(7,943,318.33)	8,411,195.29	(12,285,846.04)	(3,874,650.75)	-51.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(10,702,972.61)	10,702,972.61	0.00	(9,439,228.94)	9,439,228.94	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,702,972.61)	10,702,972.61	0.00	(9,439,228.94)	9,439,228.94	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,568,724.78)	(5,374,593.55)	(7,943,318.33)	(1,028,033.65)	(2,846,617.10)	(3,874,650.75)	-51.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,537,351.82	14,224,619.62	20,761,971.44	3,968,627.04	8,850,026.07	12,818,653.11	-38.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,537,351.82	14,224,619.62	20,761,971.44	3,968,627.04	8,850,026.07	12,818,653.11	-38.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,537,351.82	14,224,619.62	20,761,971.44	3,968,627.04	8,850,026.07	12,818,653.11	-38.3%
2) Ending Balance, June 30 (E + F1e)			3,968,627.04	8,850,026.07	12,818,653.11	2,940,593.39	6,003,408.97	8,944,002.36	-30.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	85,000.00	0.00	85,000.00	85,000.00	0.00	85,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	111,730.00	10,839.36	122,569.36	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	8,839,186.71	8,839,186.71	0.00	6,021,320.55	6,021,320.55	-31.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,794,213.70	0.00	1,794,213.70	958,917.05	0.00	958,917.05	-46.6%
Cash Flow	1100	9780	1,794,213.70		1,794,213.70			0.00	
Cash Flow	1100	9780			0.00	958,917.05		958,917.05	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,977,683.34	0.00	1,977,683.34	1,896,676.34	0.00	1,896,676.34	-4.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(17,911.58)	(17,911.58)	New
G. ASSETS									
1) Cash									
a) in County Treasury		9110	7,662,450.81	5,868,972.68	13,531,423.49				
1) Fair Value Adjustment to Cash in County Treasury		9111	6,454.00	0.00	6,454.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	85,000.00	0.00	85,000.00				
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	245,569.21	2,056,062.51	2,301,631.72				
4) Due from Grantor Government		9290	219,973.15	1,812,526.50	2,032,499.65				

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
5) Due from Other Funds		9310	619,267.06	115,685.31	734,952.37				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	111,730.00	10,839.36	122,569.36				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			8,950,444.23	9,864,086.36	18,814,530.59				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,020,478.23	881,735.21	1,902,213.44				
2) Due to Grantor Governments		9590	3,855,668.00	1,831.00	3,857,499.00				
3) Due to Other Funds		9610	105,670.96	32,943.58	138,614.54				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	97,550.50	97,550.50				
6) TOTAL, LIABILITIES			4,981,817.19	1,014,060.29	5,995,877.48				
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)			3,968,627.04	8,850,026.07	12,818,653.11				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	22,515,039.00	0.00	22,515,039.00	31,337,020.00	0.00	31,337,020.00	39.2%
Education Protection Account State Aid - Current Year		8012	14,481,003.00	0.00	14,481,003.00	8,699,379.00	0.00	8,699,379.00	-39.9%
State Aid - Prior Years		8019	(104,085.00)	0.00	(104,085.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	59,442.72	0.00	59,442.72	60,632.00	0.00	60,632.00	2.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	13,211,292.52	0.00	13,211,292.52	13,477,029.00	0.00	13,477,029.00	2.0%
Unsecured Roll Taxes		8042	448,321.42	0.00	448,321.42	456,733.00	0.00	456,733.00	1.9%
Prior Years' Taxes		8043	(4,354.30)	0.00	(4,354.30)	(1,556.00)	0.00	(1,556.00)	-64.3%
Supplemental Taxes		8044	710,004.65	0.00	710,004.65	729,241.00	0.00	729,241.00	2.7%
Education Revenue Augmentation Fund (ERAF)		8045	(11,314.74)	0.00	(11,314.74)	12,697.00	0.00	12,697.00	-212.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	474,846.31	0.00	474,846.31	453,337.00	0.00	453,337.00	-4.5%
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			51,760,195.58	0.00	51,760,195.58	55,224,512.00	0.00	55,224,512.00	6.7%
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	(971,911.00)	0.00	(971,911.00)	(1,002,381.00)	0.00	(1,002,381.00)	3.1%
Property Taxes Transfers		8097	0.00	448,243.00	448,243.00	0.00	445,348.00	445,348.00	-0.6%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			50,808,284.58	448,243.00	51,256,527.58	54,222,131.00	445,348.00	54,667,479.00	6.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	299,897.00	0.00	299,897.00	250,000.00	0.00	250,000.00	-16.8%
Special Education Entitlement		8181	0.00	1,240,069.00	1,240,069.00	0.00	1,153,324.00	1,153,324.00	-7.0%
Special Education Discretionary Grants		8182	0.00	176,214.00	176,214.00	0.00	125,925.00	125,925.00	-28.5%
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		668,916.93	668,916.93		588,129.80	588,129.80	-12.1%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title II, Part A, Supporting Effective Instruction	4035	8290		40,175.07	40,175.07		40,071.36	40,071.36	-0.3%
Title III, Immigrant Student Program	4201	8290		9,146.62	9,146.62		7,053.97	7,053.97	-22.9%
Title III, English Learner Program	4203	8290		107,437.74	107,437.74		45,000.00	45,000.00	-58.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		31,838.73	31,838.73		78,426.90	78,426.90	146.3%
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	74,584.04	74,584.04	0.00	1,500.00	1,500.00	-98.0%
TOTAL, FEDERAL REVENUE			299,897.00	2,348,382.13	2,648,279.13	250,000.00	2,039,431.03	2,289,431.03	-13.6%
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	976,785.00	976,785.00	0.00	976,164.00	976,164.00	-0.1%
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	162,520.00	0.00	162,520.00	172,289.00	0.00	172,289.00	6.0%
Lottery - Unrestricted and Instructional Materials		8560	882,114.55	421,742.16	1,303,856.71	840,755.00	374,158.00	1,214,913.00	-6.8%
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		2,841,211.00	2,841,211.00		2,200,000.00	2,200,000.00	-22.6%
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	6367	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		642,829.00	642,829.00		640,000.00	640,000.00	-0.4%
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	388,692.00	3,510,644.12	3,899,336.12	364,428.00	3,837,269.00	4,201,697.00	7.8%
TOTAL, OTHER STATE REVENUE			1,433,326.55	8,393,211.28	9,826,537.83	1,377,472.00	8,027,591.00	9,405,063.00	-4.3%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	365,923.58	365,923.58	0.00	377,275.00	377,275.00	3.1%
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	37,066.08	0.00	37,066.08	50,000.00	0.00	50,000.00	34.9%
Interest		8660	624,564.57	0.00	624,564.57	500,000.00	0.00	500,000.00	-19.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	317,720.00	0.00	317,720.00	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	15,309.50	0.00	15,309.50	20,000.00	0.00	20,000.00	30.6%
Interagency Services		8677	576,935.72	660,633.05	1,237,568.77	555,000.00	660,633.05	1,215,633.05	-1.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	455,587.06	1,164,903.09	1,620,490.15	258,200.00	600,000.00	858,200.00	-47.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		3,727,717.00	3,727,717.00		3,646,197.00	3,646,197.00	-2.2%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/IP Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,027,182.03	5,919,176.72	7,946,359.85	1,383,200.00	5,284,105.05	6,667,305.05	-16.1%
TOTAL, REVENUES			54,568,691.06	17,109,013.13	71,677,704.19	57,232,803.00	15,796,475.08	73,029,278.08	1.9%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	18,678,559.83	7,510,675.75	26,189,235.58	19,107,438.71	5,262,329.29	24,369,768.00	-6.9%
Certificated Pupil Support Salaries		1200	1,791,875.02	103,507.34	1,895,382.36	1,876,249.00	1,582,940.00	3,459,189.00	82.5%
Certificated Supervisors' and Administrators' Salaries		1300	2,720,393.69	85,820.54	2,806,214.23	2,781,154.00	117,074.00	2,898,228.00	3.3%
Other Certificated Salaries		1900	0.00	266,592.03	266,592.03	0.00	266,132.00	266,132.00	-0.2%
TOTAL, CERTIFICATED SALARIES			23,190,828.54	7,966,595.66	31,157,424.20	23,764,841.71	7,228,475.29	30,993,317.00	-0.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	478,174.32	2,731,483.35	3,209,657.67	407,922.00	2,750,493.00	3,158,415.00	-1.6%
Classified Support Salaries		2200	1,946,743.72	1,263,699.01	3,210,442.73	2,168,390.22	1,188,131.78	3,356,522.00	4.6%
Classified Supervisors' and Administrators' Salaries		2300	699,328.83	111,275.69	810,604.52	703,188.00	102,762.00	805,950.00	-0.6%
Clerical, Technical and Office Salaries		2400	2,427,351.47	200,000.07	2,627,351.54	2,395,065.00	328,255.00	2,723,320.00	3.7%
Other Classified Salaries		2900	942,904.77	647,874.05	1,590,778.82	994,213.00	517,112.98	1,511,325.98	-5.0%
TOTAL, CLASSIFIED SALARIES			6,494,503.11	4,954,332.17	11,448,835.28	6,668,778.22	4,886,754.76	11,555,532.98	0.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,196,534.94	4,016,170.17	8,212,705.11	4,333,130.00	4,173,111.00	8,506,241.00	3.6%
PERS		3201-3202	1,661,234.31	1,187,264.99	2,848,499.30	1,728,000.00	1,178,915.24	2,906,915.24	2.1%
OASDI/Medicare/Alternative		3301-3302	853,050.56	484,331.07	1,337,381.63	923,069.00	487,519.83	1,410,588.83	5.5%
Health and Welfare Benefits		3401-3402	5,712,815.37	2,721,782.09	8,434,597.46	6,055,545.00	2,732,029.02	8,787,574.02	4.2%
Unemployment Insurance		3501-3502	14,825.56	6,373.74	21,199.30	15,221.00	5,967.46	21,188.46	-0.1%
Workers' Compensation		3601-3602	460,963.40	198,257.11	659,220.51	470,222.00	183,268.21	653,520.21	-0.9%
OPEB, Allocated		3701-3702	(1,641,747.01)	0.00	(1,641,747.01)	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	402,325.45	219,351.75	621,677.20	428,474.66	216,772.36	645,247.02	3.8%
Other Employee Benefits		3901-3902	266,698.37	8,885.28	275,583.65	200,897.00	12,431.00	213,328.00	-22.6%
TOTAL, EMPLOYEE BENEFITS			11,926,700.95	8,842,416.20	20,769,117.15	14,154,558.66	8,990,044.12	23,144,602.78	11.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	829,557.14	829,557.14	0.00	525,320.00	525,320.00	-36.7%
Books and Other Reference Materials		4200	0.00	68.98	68.98	1,500.00	0.00	1,500.00	2,074.5%
Materials and Supplies		4300	557,427.28	522,386.59	1,079,813.87	490,921.00	514,567.54	1,005,488.54	-6.9%
Noncapitalized Equipment		4400	215,669.22	45,760.51	261,429.73	168,700.00	400,000.00	568,700.00	117.5%
Food		4700	0.00	7,846.55	7,846.55	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			773,096.50	1,405,619.77	2,178,716.27	661,121.00	1,439,897.54	2,101,008.54	-3.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	18,242.00	341,279.64	359,521.64	0.00	167,689.00	167,689.00	-53.4%
Travel and Conferences		5200	59,601.93	81,072.64	140,674.57	70,450.00	14,450.00	84,900.00	-39.6%
Dues and Memberships		5300	42,927.78	10,348.00	53,275.78	46,150.00	4,655.00	50,805.00	-4.6%
Insurance	5400 - 5450		838,921.18	0.00	838,921.18	1,046,146.23	0.00	1,046,146.23	24.7%
Operations and Housekeeping Services		5500	880,901.42	21,114.93	902,016.35	969,623.00	40,034.00	1,009,657.00	11.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	162,643.05	62,567.33	225,210.38	113,510.00	87,900.00	201,410.00	-10.6%
Transfers of Direct Costs		5710	(21,756.62)	21,756.62	0.00	1,800.00	(1,800.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(264,716.88)	(35,408.33)	(300,125.21)	(291,340.00)	(45,200.00)	(336,540.00)	12.1%
Professional/Consulting Services and Operating Expenditures		5800	1,104,038.94	2,951,885.23	4,055,924.17	1,183,167.48	1,428,359.02	2,611,526.50	-35.6%
Communications		5900	225,619.76	13,908.66	239,528.42	225,861.00	15,552.00	241,413.00	0.8%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,046,422.56	3,468,524.72	6,514,947.28	3,365,367.71	1,711,639.02	5,077,006.73	-22.1%
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	2,530.00	2,826,389.28	2,828,918.28	0.00	675,240.00	675,240.00	-76.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	795,703.01	2,311,445.48	3,107,148.49	38,000.00	2,560,000.00	2,598,000.00	-16.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			798,233.01	5,137,833.76	5,936,066.77	38,000.00	3,235,240.00	3,273,240.00	-44.9%
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	0.00	0.00	10,492.00	0.00	10,492.00	New
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	253,809.95	(131,108.42)	122,701.53	122,701.53	0.00	122,701.53	0.0%
Other Debt Service - Principal		7439	1,382,382.99	234,130.49	1,616,513.48	733,214.10	21,804.24	755,018.34	-53.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,636,192.94	103,022.07	1,739,215.01	866,407.63	21,804.24	888,211.87	-48.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,308,234.94)	1,308,234.94	0.00	(568,476.15)	568,476.15	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(123,299.44)	0.00	(123,299.44)	(128,991.07)	0.00	(128,991.07)	4.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,431,534.38)	1,308,234.94	(123,299.44)	(697,467.22)	568,476.15	(128,991.07)	4.6%
TOTAL, EXPENDITURES			46,434,443.23	33,186,579.29	79,621,022.52	48,821,607.71	28,082,321.12	76,903,928.83	-3.4%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers 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									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(10,702,972.61)	10,702,972.61	0.00	(9,439,228.94)	9,439,228.94	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			(10,702,972.61)	10,702,972.61	0.00	(9,439,228.94)	9,439,228.94	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(10,702,972.61)	10,702,972.61	0.00	(9,439,228.94)	9,439,228.94	0.00	0.0%

			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	50,808,284.58	448,243.00	51,256,527.58	54,222,131.00	445,348.00	54,667,479.00	6.7%
2) Federal Revenue		8100-8299	299,897.00	2,348,382.13	2,648,279.13	250,000.00	2,039,431.03	2,289,431.03	-13.6%
3) Other State Revenue		8300-8599	1,433,326.55	8,393,211.28	9,826,537.83	1,377,472.00	8,027,591.00	9,405,063.00	-4.3%
4) Other Local Revenue		8600-8799	2,027,182.93	5,919,176.72	7,946,359.65	1,383,200.00	5,284,105.05	6,667,305.05	-16.1%
5) TOTAL, REVENUES			54,568,691.06	17,109,013.13	71,677,704.19	57,232,803.00	15,796,475.08	73,029,278.08	1.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7599	28,662,700.97	21,797,444.76	50,460,145.73	28,509,601.89	17,210,840.61	45,720,442.50	-9.4%
2) Instruction - Related Services	2000-2999		5,776,257.67	1,075,107.67	6,851,365.34	5,946,012.50	1,170,539.25	7,116,551.75	3.9%
3) Pupil Services	3000-3999		5,006,835.39	1,317,070.14	6,323,905.53	5,282,891.33	3,584,487.20	8,867,378.53	40.2%
4) Ancillary Services	4000-4999		0.00	77.00	77.00	2,731.00	0.00	2,731.00	3,446.8%
5) Community Services	5000-5999		0.00	40,502.13	40,502.13	492.00	5,079.91	5,571.91	-86.2%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,925,879.30	1,385,554.07	4,311,433.37	5,496,648.84	615,134.15	6,111,782.99	41.8%
8) Plant Services	8000-8999		2,426,576.96	7,467,801.45	9,894,378.41	2,716,822.52	5,474,435.76	8,191,258.28	-17.2%
9) Other Outgo	9000-9999		1,636,192.94	103,022.07	1,739,215.01	866,407.63	21,804.24	888,211.87	-48.9%
10) TOTAL, EXPENDITURES			46,434,443.23	33,186,579.29	79,621,022.52	48,821,607.71	28,082,321.12	76,903,928.83	-3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,134,247.83	(16,077,566.16)	(7,943,318.33)	8,411,195.29	(12,285,846.04)	(3,874,650.75)	-51.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(10,702,972.61)	10,702,972.61	0.00	(9,439,228.94)	9,439,228.94	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,702,972.61)	10,702,972.61	0.00	(9,439,228.94)	9,439,228.94	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,568,724.78)	(5,374,593.55)	(7,943,318.33)	(1,028,033.65)	(2,846,617.10)	(3,874,650.75)	-51.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		6,537,351.82	14,224,619.62	20,761,971.44	3,968,627.04	8,850,026.07	12,818,653.11	-38.3%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,537,351.82	14,224,619.62	20,761,971.44	3,968,627.04	8,850,026.07	12,818,653.11	-38.3%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,537,351.82	14,224,619.62	20,761,971.44	3,968,627.04	8,850,026.07	12,818,653.11	-38.3%
2) Ending Balance, June 30 (E + F1e)			3,968,627.04	8,850,026.07	12,818,653.11	2,940,593.39	6,003,408.97	8,944,002.36	-30.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		85,000.00	0.00	85,000.00	85,000.00	0.00	85,000.00	0.0%
Stores	9712		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	9713		111,730.00	10,839.36	122,569.36	0.00	0.00	0.00	-100.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	8,839,186.71	8,839,186.71	0.00	6,021,320.55	5,021,320.55	-31.9%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)	9780		1,794,213.70	0.00	1,794,213.70	958,917.05	0.00	958,917.05	-46.6%
Cash Flow	1100	9780	1,794,213.70		1,794,213.70			0.00	
Cash Flow	1100	9780			0.00	958,917.05		958,917.05	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		1,977,683.34	0.00	1,977,683.34	1,896,676.34	0.00	1,896,676.34	-4.1%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.00	0.00	(17,911.58)	(17,911.58)	New

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	1,942,463.27	2,953,561.63
6266	Educator Effectiveness, FY 2021-22	394,328.04	1,084.20
6300	Lottery: Instructional Materials	593,170.94	212,741.09
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	33,760.94	33,760.94
6546	Mental Health-Related Services	0.00	72,581.51
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	231,081.57	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	455,227.42	410,398.84
7415	Classified School Employee Summer Assistance Program	.05	.05
7810	Other Restricted State	30,208.00	0.00
9010	Other Restricted Local	5,158,946.48	2,337,192.29
Total, Restricted Balance		8,839,186.71	6,021,320.55

Lakeside Union Elementary (68189) - LUSD 2024-25 Unaudited Actuals												
6/30/2025												
General Assumptions												
COLA & Augmentation			1.07%	2.30%	3.02%	3.42%						
Base Grant Proration Factor			0.00%	0.00%	0.00%	0.00%						
Add-on, ERT & MSA Proration Factor			0.00%	0.00%	0.00%	0.00%						
Student Assumptions:												
Enrollment Count			4,515	4,538	4,457	4,394						
Unduplicated Pupil Count (UPC)			2,128	2,139	2,101	2,071						
Unduplicated Pupil Percentage (UPP)			43.48%	46.39%	47.14%	47.14%						
Current Year LCFF Average Daily Attendance (ADA)			4,217.65	4,408.86	4,329.29	4,268.18						
Funded LCFF ADA			4,259.90	4,408.86	4,407.86	4,329.29						
LCFF ADA Funding Method			3PY Average	Current Year	Prior Year	Prior Year						
Current Year Necessary Small School (NSS) ADA			-	-	-	-						
Funded NSS ADA			-	-	-	-						
LCFF Entitlement Summary												
Base Grant			\$43,318,318	\$45,898,372	\$47,274,014	\$48,012,019						
Grade Span Adjustment			2,071,367	2,127,971	2,191,791	2,251,257						
Adjusted Base Grant			\$45,389,685	\$48,026,343	\$49,465,805	\$50,263,276						
Supplemental Grant			3,947,087	4,455,884	4,663,636	4,738,822						
Concentration Grant			-	-	-	-						
Total Base, Supplemental and Concentration Grant			\$49,336,772	\$52,482,227	\$54,129,441	\$55,002,098						
Allowance: Necessary Small School			-	-	-	-						
Add-on: Targeted Instructional Improvement Block Grant			348,280	348,280	348,280	348,280						
Add-on: Home-to-School Transportation			541,794	554,255	570,994	590,522						
Add-on: Small School District Bus Replacement Program			-	-	-	-						
Add-on: Economic Recovery Target			-	-	-	-						
Add-on: Transitional Kindergarten			685,402	1,474,970	1,519,392	1,571,262						
Total Allowance and Add-On Amounts			\$1,575,476	\$2,377,505	\$2,438,666	\$2,510,064						
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)			\$50,912,248	\$54,859,732	\$56,568,107	\$57,512,162						
Miscellaneous Adjustments												
Total LCFF Entitlement (excludes Additional State Aid)			\$ 50,912,248	\$ 54,859,732	\$ 56,568,107	\$ 57,512,162						
LCFF Entitlement Per ADA (excludes Categorical MSA)			\$	11,952	\$	12,833						
Additional State Aid			-	-	-	-						
Total LCFF Entitlement with Additional State Aid			50,912,248	54,859,732	56,568,107	57,512,162						
LCFF Sources Summary												
Funding Source Summary												
Local Revenue and In-Lieu of Property Taxes (net for school districts)			\$ 13,916,327	\$ 14,185,731	\$ 14,463,251	\$ 14,716,860						
Education Protection Account Entitlement (includes \$200/minimum per ADA)			\$ 14,481,003	\$ 16,671,836	\$ 17,316,538	\$ 17,560,075						
Net State Aid (excludes Additional State Aid)			\$ 22,514,918	\$ 24,002,165	\$ 24,788,318	\$ 25,235,227						
Additional State Aid			\$ -	\$ -	\$ -	\$ -						
Total Funding Sources			\$ 50,912,248	\$ 54,859,732	\$ 56,568,107	\$ 57,512,162						

Lakeside Union Elementary (68189) - LUSD 2024-25 Unaudited Actuals

6/30/2025

	2024-25	2025-26	2026-27	2027-28
Funding Source by Resource-Object				
State Aid (Resource Code 0000, Object Code 8011)				
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 22,514,918	\$ 24,002,165	\$ 24,788,318	\$ 25,235,227
(P-2 plus Current Year Accrual)				
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ 14,481,003	\$ 16,671,836	\$ 17,316,538	\$ 17,560,075
(P-A less Prior Year Accrual)				
Property Taxes (Object 8021 to 8089)	\$ 15,135	\$ -	\$ -	\$ -
% Change	\$ 14,888,238	\$ 15,188,113	\$ 15,491,877	\$ 15,801,714
In-Lieu of Property Taxes (Object Code 8096)	2.8755%	2.0142%	2.0000%	2.0000%
	(971,911)	(1,002,382)	(1,028,626)	(1,084,854)
Entitlement and Source Reconciliation				
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Total LCFF Entitlement	\$ 50,912,248	\$ 54,859,732	\$ 56,568,107	\$ 57,512,162
Additional State Aid	\$ -	\$ -	\$ -	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 50,912,248	\$ 54,859,732	\$ 56,568,107	\$ 57,512,162
LCAP Percentage to Increase or Improve Services Calculation				
Base Grant (Excludes add-ons for TIG & Transportation)	\$ 46,075,087	\$ 49,501,313	\$ 50,985,197	\$ 51,834,538
Supplemental and Concentration Grant funding in the LCAP year	\$ 3,947,087	\$ 4,455,884	\$ 4,663,636	\$ 4,738,822
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ -	\$ -	\$ -	\$ -
Percentage to Increase or Improve Services	8.57%	9.00%	9.15%	9.14%

Lakeside Union Elementary (68189) - LUSD 2024-25 Unaudited Actuals					
6/30/2025					
Necessary Small School Allowance by School					
	2024-25	2025-26	2026-27	2027-28	
District Current Year Necessary Small School (NSS) ADA					
District Funded NSS ADA					
District NSS Allowance					
NSS #1					
NSS Funding Basis (Greater of CY, PY, or 3PY Average)					
CY ADA (Actual)					
Funded ADA for NSS					
Funded NSS Allowance					
NSS #2					
NSS Funding Basis (Greater of CY, PY, or 3PY Average)					
CY ADA (Actual)					
Funded ADA for NSS					
Funded NSS Allowance					
NSS #3					
NSS Funding Basis (Greater of CY, PY, or 3PY Average)					
CY ADA (Actual)					
Funded ADA for NSS					
Funded NSS Allowance					
NSS #4					
NSS Funding Basis (Greater of CY, PY, or 3PY Average)					
CY ADA (Actual)					
Funded ADA for NSS					
Funded NSS Allowance					
NSS #5					
NSS Funding Basis (Greater of CY, PY, or 3PY Average)					
CY ADA (Actual)					
Funded ADA for NSS					
Funded NSS Allowance					

Lakeside Union Elementary (68189) - USD 2024-25 Unaudited Actuals					6/30/2025	2024-25	2025-26	2026-27	2027-28
PER-ADA FUNDING LEVELS									
Base, Supplemental and Concentration Rate per ADA									
Base Grants									
Grades TK-3	\$	12,030.47	\$	12,373.55	\$	12,764.78	\$	13,200.30	
Grades 4-6	\$	11,061.99	\$	11,376.93	\$	11,736.15	\$	12,137.75	
Grades 7-8	\$	11,389.17	\$	11,713.51	\$	12,084.13	\$	12,497.77	
Grades 9-12	\$	13,543.52	\$	13,928.57	\$	14,368.99	\$	14,860.32	
Grade Span Adjustment									
Grades TK-3	\$	10,025	\$	10,256	\$	10,566	\$	10,927	
Grades 4-6	\$	10,177	\$	10,411	\$	10,725	\$	11,092	
Grades 7-8	\$	10,478	\$	10,719	\$	11,043	\$	11,421	
Grades 9-12	\$	12,144	\$	12,423	\$	12,798	\$	13,236	
Prorated Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$	1,043	\$	1,067	\$	1,099	\$	1,136	
Grades 4-6	\$	316	\$	323	\$	333	\$	344	
Grades 7-8	\$	11,068	\$	11,323	\$	11,665	\$	12,063	
Grades 9-12	\$	10,177	\$	10,411	\$	10,725	\$	11,092	
Grades TK-3	\$	10,478	\$	10,719	\$	11,043	\$	11,421	
Grades 4-6	\$	12,460	\$	12,746	\$	13,131	\$	13,580	
Grades 7-8	\$	10,025	\$	10,256	\$	10,566	\$	10,927	
Grades 9-12	\$	10,177	\$	10,411	\$	10,725	\$	11,092	
Grades TK-3	\$	10,478	\$	10,719	\$	11,043	\$	11,421	
Grades 4-6	\$	12,144	\$	12,423	\$	12,798	\$	13,236	
Supplemental Grant									
Maximum - 1.00 ADA, 100% UPP	\$	1,043	\$	1,067	\$	1,099	\$	1,136	
Grades TK-3	\$	316	\$	323	\$	333	\$	344	
Grades 4-6	\$	20%	\$	20%	\$	20%	\$	20%	
Grades 7-8	\$	2,214	\$	2,265	\$	2,333	\$	2,413	
Grades 9-12	\$	2,035	\$	2,082	\$	2,145	\$	2,218	
Grades TK-3	\$	2,096	\$	2,144	\$	2,209	\$	2,284	
Grades 4-6	\$	2,492	\$	2,549	\$	2,626	\$	2,716	
Grades 7-8	\$	43.48%	\$	46.39%	\$	47.14%	\$	47.14%	
Grades 9-12	\$	962	\$	1,051	\$	1,100	\$	1,137	
Grades TK-3	\$	885	\$	966	\$	1,011	\$	1,046	
Grades 4-6	\$	911	\$	995	\$	1,041	\$	1,077	
Grades 7-8	\$	1,084	\$	1,183	\$	1,238	\$	1,280	
Grades 9-12	\$	65%	\$	65%	\$	65%	\$	65%	
Concentration Grant (>55% population)									
Maximum - 1.00 ADA, 100% UPP	\$	7,194	\$	7,360	\$	7,582	\$	7,841	
Grades TK-3	\$	6,615	\$	6,767	\$	6,971	\$	7,210	
Grades 4-6	\$	6,811	\$	6,967	\$	7,178	\$	7,424	
Grades 7-8	\$	8,099	\$	8,285	\$	8,535	\$	8,827	
Grades 9-12	\$	0.0000%	\$	0.0000%	\$	0.0000%	\$	0.0000%	
Actual - 1.00 ADA, Local UPP >55% as follows:									
Grades TK-3	\$	-	\$	-	\$	-	\$	-	
Grades 4-6	\$	-	\$	-	\$	-	\$	-	
Grades 7-8	\$	-	\$	-	\$	-	\$	-	
Grades 9-12	\$	-	\$	-	\$	-	\$	-	

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA)	4,208.21	4,213.30	4,259.90	4,401.86	4,401.86	4,408.86
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	4,208.21	4,213.30	4,259.90	4,401.86	4,401.86	4,408.86
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)	4,208.21	4,213.30	4,259.90	4,401.86	4,401.86	4,408.86
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

	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)	36,939,902.73		36,939,902.73			37,863,734.23
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	4,254.28		4,254.28			4,208.21
ADJUSTMENTS TO PRIOR YEAR LIMIT						
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2024-25 P2 Report			2025-26 P2 Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	4,208.21		4,208.21	4,401.86		4,401.86
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			4,208.21			4,401.86
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)	59,442.72		59,442.72	60,632.00		60,632.00
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)	13,211,292.52		13,211,292.52	13,477,029.00		13,477,029.00
5. Unsecured Roll Taxes (Object 8042)	448,321.42		448,321.42	456,733.00		456,733.00
6. Prior Years' Taxes (Object 8043)	(4,354.30)		(4,354.30)	(1,556.00)		(1,556.00)
7. Supplemental Taxes (Object 8044)	710,004.65		710,004.65	729,241.00		729,241.00

	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)	(11,314.74)		(11,314.74)	12,697.00		12,697.00
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)	840,769.89		840,769.89	830,612.00		830,612.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	15,254,162.16	0.00	15,254,162.16	15,565,388.00	0.00	15,565,388.00
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)	15,254,162.16	0.00	15,254,162.16	15,565,388.00	0.00	15,565,388.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			641,944.12			652,245.94
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	2,320,000.00		2,320,000.00	2,240,000.00		2,240,000.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	2,320,000.00	0.00	2,961,944.12	2,240,000.00	0.00	2,892,245.94
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	40,086,589.00		40,086,589.00	43,062,259.00		43,062,259.00
25. LCFF State Aid - Prior Years (Object 8019)	(93,172.00)		(93,172.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	39,993,417.00	0.00	39,993,417.00	43,062,259.00	0.00	43,062,259.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	76,896,475.59		76,896,475.59	77,899,882.35		77,899,882.35

California Dept of Education
SACS Financial Reporting Software - SACS V13
File: GANN_District, Version 12

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines D4 plus D10)			37,863,734.23			42,156,068.02
12. Appropriations Subject to the Limit (Line D9d)			37,863,734.23			

^{11a} Please provide below an explanation for each entry in the adjustments column.^a

Samantha Orahood

Gann Contact Person

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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) 3,740,199.06
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 64,923,376.98

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.76%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 3,028,266.91
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 952,271.06

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	26,510.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	68,614.34
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)	287,816.63
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)	6,171.84
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)	4,369,650.78
9. Carry-Forward Adjustment (Part IV, Line F)	(1,874,224.88)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,495,425.90
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	52,463,361.51
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	7,935,349.55
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	6,716,639.46
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	77.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	40,502.13
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)	668,287.56
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	16,675.00
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)	56,881.13
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)	4,708,999.85
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)	109,828.16
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)	42,148.08
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)	3,257,922.67
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,917,804.71
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	77,934,476.81
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)	5.61%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	3.20%

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) 4,369,650.78

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

1. Carry-forward adjustment from the second prior year 318,207.29
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 (8.42%) times Part III, Line B19); zero if negative 0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.42%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.42%) times Part III, Line B19); zero if positive (1,874,224.88)

D. Preliminary carry-forward adjustment (Line C1 or C2) (1,874,224.88)

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: 3.20%

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-937112.44) is applied to the current year calculation and the remainder (\$-937112.44) is deferred to one or more future years: 4.40%

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-624741.63) is applied to the current year calculation and the remainder (\$-1249483.25) is deferred to one or more future years: 4.81%

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

1

F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) (1,874,224.88)

Unaudited Actuals
2024-25 Unaudited Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

37 68189 0000000
Form ICR
F8AKN2AYUK(2024-25)

Approved
indirect
cost rate: 8.42%

Highest
rate used
in any
program: 8.42%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	616,968.21	51,948.72	8.42%
01	3310	1,078,541.78	90,813.22	8.42%
01	3311	65,222.28	5,491.72	8.42%
01	3315	50,023.06	4,211.94	8.42%
01	3317	7,509.68	632.32	8.42%
01	3327	70,962.29	4,392.50	6.19%
01	3345	417.82	35.18	8.42%
01	3385	22,281.87	1,876.13	8.42%
01	3386	30,129.13	2,536.87	8.42%
01	4035	37,055.04	3,120.03	8.42%
01	4127	12,126.12	1,021.01	8.42%
01	4201	8,436.28	710.34	8.42%
01	4203	99,094.03	8,343.71	8.42%
01	4510	1,690.00	142.29	8.42%
01	6266	3,868.04	325.69	8.42%
01	6500	11,100,182.30	934,635.35	8.42%
01	6510	1,043,652.51	87,875.54	8.42%
01	6515	8,370.80	704.82	8.42%
01	6546	341,676.81	28,769.19	8.42%
01	6547	667,906.15	42,425.48	6.35%
01	6770	467,318.28	4,673.18	1.00%
01	9010	1,411,262.89	33,549.71	2.38%
12	6105	309,175.31	26,032.56	8.42%
13	5310	1,622,368.77	96,368.70	5.94%
13	5320	294,277.29	898.18	0.31%

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	85,279,752.85
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,606,301.01
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	40,502.13
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	5,987,673.97
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,720,523.41
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	214,723.00
6. All Other Financing Uses	All	9100	7699	
7. Nonagency	All	9200	7651	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	629,429.49
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
D. Plus additional MOE expenditures:				8,592,852.00
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.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				74,080,599.84
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				4,213.30
B. Expenditures per ADA (Line I.E divided by Line II.A)				17,582.56
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.)			74,912,332.11	16,506.80
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)			74,912,332.11	16,506.80
B. Required effort (Line A.2 times 90%)			67,421,098.90	14,856.12
C. Current year expenditures (Line I.E and Line II.B)			74,080,599.84	17,582.56
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

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									
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	266,592.03	0.00	0.00	597,110.09	278,393.03	4,704,249.04		5,846,344.19
2000-2999	Classified Salaries	548,719.36	0.00	0.00	134,648.07	169,398.41	2,260,078.93		3,112,844.77
3000-3999	Employee Benefits	523,177.37	0.00	0.00	342,015.48	290,359.16	3,990,116.65		5,145,668.66
4000-4999	Books and Supplies	59,594.33	0.00	0.00	2,704.76	1,699.24	34,328.84		98,327.17
5000-5999	Services and Other Operating Expenditures	76,467.80	0.00	0.00	24,248.75	20,838.75	2,222,385.30		2,343,940.60
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	1,474,550.89	0.00	0.00	1,100,727.15	760,688.59	13,211,158.76	0.00	16,547,125.39
7310	Transfers of Indirect Costs	1,204,400.26	0.00	0.00	0.00	0.00	0.00		1,204,400.26
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	324,226.41							324,226.41
	Total Indirect Costs and PCR Allocations	1,528,626.67	0.00	0.00	0.00	0.00	0.00	0.00	1,528,626.67
	TOTAL COSTS	3,003,177.56	0.00	0.00	1,100,727.15	760,688.59	13,211,158.76	0.00	18,075,752.06
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	22,400.89		22,400.89
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	24,611.81	665,847.87		690,459.68
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	32,920.93	486,178.30		519,099.23
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	1,200.22	101,275.02		102,475.24
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	58,732.96	1,275,702.08	0.00	1,334,435.04
7310	Transfers of Indirect Costs	108,113.75	0.00	0.00	0.00	0.00	0.00		108,113.75
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	108,113.75	0.00	0.00	0.00	0.00	0.00		108,113.75
	TOTAL BEFORE OBJECT 8980	108,113.75	0.00	0.00	0.00	58,732.96	1,275,702.08	0.00	1,442,548.79
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385; all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								18,794.79
	TOTAL COSTS								1,423,754.00
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	266,592.03	0.00	0.00	597,110.09	278,393.03	4,681,848.15		5,823,943.30

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	548,719.36	0.00	0.00	134,648.07	144,786.60	1,594,231.06		2,422,385.09
3000-3999	Employee Benefits	523,177.37	0.00	0.00	342,015.48	257,438.23	3,503,938.35		4,626,569.43
4000-4999	Books and Supplies	59,594.33	0.00	0.00	2,704.76	1,699.24	34,328.84		98,327.17
5000-5999	Services and Other Operating Expenditures	76,467.80	0.00	0.00	24,248.75	19,638.53	2,121,110.28		2,241,465.36
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	1,474,550.89	0.00	0.00	1,100,727.15	701,955.63	11,935,456.68	0.00	15,212,690.35
7310	Transfers of Indirect Costs	1,096,286.51	0.00	0.00	0.00	0.00	0.00		1,096,286.51
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								
	Total Indirect Costs and PCR Allocations	324,226.41	0.00	0.00	0.00	0.00	0.00		324,226.41
	TOTAL BEFORE OBJECT 8980	1,420,512.92	0.00	0.00	1,100,727.15	701,955.63	11,935,456.68	0.00	14,202,512.92
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	2,895,063.81	0.00	0.00	0.00	0.00	0.00	0.00	16,633,203.27
	TOTAL COSTS								18,794.79
									16,651,998.06
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	180.00	2,780.00		2,960.00
2000-2999	Classified Salaries	536,317.36	0.00	0.00	0.00	0.00	0.00		536,317.36
3000-3999	Employee Benefits	380,689.23	0.00	0.00	0.00	16.63	496.15		381,202.01
4000-4999	Books and Supplies	59,594.33	0.00	0.00	0.00	0.00	0.00		59,594.33
5000-5999	Services and Other Operating Expenditures	9,897.15	0.00	0.00	0.00	0.00	0.00		9,897.15
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	986,498.07	0.00	0.00	0.00	196.63	3,276.15	0.00	989,970.85
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
	TOTAL BEFORE OBJECT 8980	986,498.07	0.00	0.00	0.00	196.63	3,276.15	0.00	989,970.85
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								18,794.79
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)								8,504,910.29
	TOTAL COSTS								9,513,675.93

* 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	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)	14,749,820.07	8,091,810.79
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)		14,749,820.07	8,091,810.79
C. Unduplicated Pupil Count			
1. Enter the unduplicated pupil count reported in 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet		1,009.00	
	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)		1,009.00	

SELPA: East County (PC)

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/subseqyrtrckwrkshlt.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/leamoeexempwrkshlt.xls>

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

	State and Local	Local Only
1. - Voluntary departure		
2. - Decrease in enrollment		
3. - Termination of obligation		
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.

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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:

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A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

Test 1

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

a. Total special education expenditures
b. Less: Expenditures paid from federal sources
c. Expenditures paid from state and local sources
Add/Less: Adjustments required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation
Less: Exempt reduction(s) for SECTION 1
Less: 50% reduction from SECTION 2
Net expenditures paid from state and local sources

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

Actual Expenditures (LE-CY Worksheet) FY 2024-25	Actual Expenditures Comparison Year FY 2022-23	Difference (A - B)
18,075,752.06		
1,423,754.00		
16,651,998.06	15,843,017.48	
	0.00	
	15,843,017.48	
	0.00	
	0.00	
16,651,998.06	15,843,017.48	808,980.58

Test 2

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

a. Total special education expenditures
b. Less: Expenditures paid from federal sources
c. Expenditures paid from state and local sources
Add/Less: Adjustments required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation
Less: Exempt reduction(s) from SECTION 1
Less: 50% reduction from SECTION 2
Net expenditures paid from state and local sources
d. Special education unduplicated pupil count
e. Per capita state and local expenditures (Test2c/Test2d)
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.

Actual FY 2024-25	Comparison Year FY 2022-23	Difference
18,075,752.06		
1,423,754.00		
16,651,998.06	15,843,017.48	
	0.00	
	15,843,017.48	
	0.00	
	0.00	
16,651,998.06	15,843,017.48	
981.00	1,005.00	
16,974.51	15,764.20	1,210.32

B. LOCAL EXPENDITURES ONLY METHOD

Actual

Comparison Year

SELPA:

East County (PC)

Test 3

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

a. Expenditures paid from local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

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.

	FY 2024-25	FY 2023-24	Difference
	9,513,675.93	8,091,810.79	
		0.00	
		8,091,810.79	
		0.00	
		0.00	
	9,513,675.93	8,091,810.79	1,421,865.14

Test 4

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

a. Expenditures paid from local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

b. Special education unduplicated pupil count

c. Per capita local expenditures (Test4a/Test4b)

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.

	Actual FY 2024-25	Comparison Year FY 2023-24	Difference
	9,513,675.93	8,091,810.79	
		0.00	
		8,091,810.79	
		0.00	
		0.00	
	9,513,675.93	8,091,810.79	
	981.00	1,009.00	
	9,697.94	8,019.63	1,678.30

Samantha Orahood

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SELPA: East County (PC)

Object Code	Description	San Diego County Office of Education (PC00)	Alpine Union Elementary (PC01)	Cajon Valley Union Elementary (PC02)	Dehesa Elementary (PC03)	Grossmont Union High (PC04)	Jamul-Dulzura Union Elementary (PC05)
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: East County (PC)

Object Code	Description	San Diego County Office of Education (PC00)	Alpine Union Elementary (PC01)	Cajon Valley Union Elementary (PC02)	Dehesa Elementary (PC03)	Grossmont Union High (PC04)	Jamul-Dulzura Union Elementary (PC05)
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: East County (PC)

Object Code	Description	La Mesa-Spring Valley (PC06)	Lakeside Union Elementary (PC07)	Lemon Grove Elementary (PC08)	Mountain Empire Unified (PC09)	Santee Elementary (PC10)	Barona Indian Charter (PCA1)
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	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
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: East County (PC)

Object Code	Description	La Mesa-Spring Valley (PC06)	Lakeside Union Elementary (PC07)	Lemon Grove Elementary (PC08)	Mountain Empire Unified (PC09)	Santee Elementary (PC10)	Barona Indian Charter (PCA1)
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:

East County (PC)

Object Code	Description	Adjustments*	Total
TOTAL EXPENDITURES - All Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	<u>Classified Salaries</u>		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
8980	TOTAL BEFORE OBJECT 8980	0.00	0.00
	Contributions from Unrestricted Revenues to Federal Resources	0.00	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

SELPA:

East County (PC)

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, 6810 & 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									
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	305,513.00	0.00	0.00	499,222.00	386,539.00	4,954,765.00		6,146,039.00
2000-2999	Classified Salaries	577,641.00	0.00	0.00	74,218.00	237,640.00	2,429,146.00		3,318,645.00
3000-3999	Employee Benefits	587,377.60	0.00	0.00	267,171.20	400,646.85	4,380,005.05		5,635,200.70
4000-4999	Books and Supplies	70,000.00	0.00	0.00	1,250.00	2,000.00	37,400.00		110,650.00
5000-5999	Services and Other Operating Expenditures	94,250.00	0.00	0.00	5,500.00	16,504.64	805,047.38		921,302.02
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	1,634,781.60	0.00	0.00	847,361.20	1,043,330.49	12,606,363.43	0.00	16,131,836.72
7310	Transfers of Indirect Costs	480,505.71	0.00	0.00	0.00	0.00	0.00		480,505.71
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	480,505.71	0.00	0.00	0.00	0.00	0.00	0.00	480,505.71
	TOTAL COSTS	2,115,287.31	0.00	0.00	847,361.20	1,043,330.49	12,606,363.43	0.00	16,612,342.43
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	304,812.00	0.00	0.00	499,222.00	386,539.00	4,638,876.20		5,829,449.20
2000-2999	Classified Salaries	577,641.00	0.00	0.00	74,218.00	220,150.56	2,055,848.40		2,927,857.96
3000-3999	Employee Benefits	587,112.60	0.00	0.00	267,171.20	376,166.85	3,966,161.05		5,196,611.70
4000-4999	Books and Supplies	70,000.00	0.00	0.00	1,250.00	2,000.00	37,400.00		110,650.00
5000-5999	Services and Other Operating Expenditures	94,250.00	0.00	0.00	5,500.00	16,200.00	750,039.00		865,989.00
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	1,633,815.60	0.00	0.00	847,361.20	1,001,056.41	11,448,324.65	0.00	14,930,557.86
7310	Transfers of Indirect Costs	394,776.57	0.00	0.00	0.00	0.00	0.00	280,000.00	674,776.57
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	394,776.57	0.00	0.00	0.00	0.00	0.00	280,000.00	674,776.57
	TOTAL BEFORE OBJECT 8980	2,028,592.17	0.00	0.00	847,361.20	1,001,056.41	11,448,324.65	280,000.00	15,605,334.43
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								15,605,334.43

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	565,917.00	0.00	0.00	0.00	0.00	0.00		565,917.00
3000-3999	Employee Benefits	423,244.00	0.00	0.00	0.00	0.00	0.00		423,244.00
4000-4999	Books and Supplies	70,000.00	0.00	0.00	0.00	0.00	0.00		70,000.00
5000-5999	Services and Other Operating Expenditures	49,000.00	0.00	0.00	0.00	0.00	0.00		49,000.00
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	1,108,161.00	0.00	0.00	0.00	0.00	0.00	0.00	1,108,161.00
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	1,108,161.00	0.00	0.00	0.00	0.00	0.00	0.00	1,108,161.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								7,715,709.94
	TOTAL COSTS								8,823,870.94

* 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									
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	266,592.03	0.00	0.00	597,110.09	278,393.03	4,704,249.04		5,846,344.19
2000-2999	Classified Salaries	548,719.36	0.00	0.00	134,648.07	169,398.41	2,260,078.93		3,112,844.77
3000-3999	Employee Benefits	523,177.37	0.00	0.00	342,015.48	290,359.16	3,990,116.65		5,145,668.66
4000-4999	Books and Supplies	59,594.33	0.00	0.00	2,704.76	1,699.24	34,328.84		98,327.17
5000-5999	Services and Other Operating Expenditures	76,467.80	0.00	0.00	24,248.75	20,838.75	2,222,385.30		2,343,940.60
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	1,474,550.89	0.00	0.00	1,100,727.15	760,688.59	13,211,158.76	0.00	16,547,125.39
7310	Transfers of Indirect Costs	1,204,400.26	0.00	0.00	0.00	0.00	0.00		1,204,400.26
7350	Transfers of Indirect Costs - Interfund								
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	324,226.41							324,226.41
	TOTAL COSTS	1,204,400.26	0.00	0.00	0.00	0.00	0.00	0.00	1,204,400.26
		2,678,951.15	0.00	0.00	1,100,727.15	760,688.59	13,211,158.76	0.00	17,751,525.65
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	22,400.89		22,400.89
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	24,611.81	665,847.87		690,459.68
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	32,920.93	486,178.30		519,099.23
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	1,200.22	101,275.02		102,475.24
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	58,732.96	1,275,702.08	0.00	1,334,435.04
7310	Transfers of Indirect Costs	108,113.75	0.00	0.00	0.00	0.00	0.00		108,113.75
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	108,113.75	0.00	0.00	0.00	0.00	0.00	0.00	108,113.75
	TOTAL BEFORE OBJECT 8980	108,113.75	0.00	0.00	0.00	58,732.96	1,275,702.08	0.00	1,442,548.79
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								18,794.79
	TOTAL COSTS								1,423,754.00

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	266,592.03	0.00	0.00	597,110.09	278,353.03	4,681,848.15		5,823,943.30
2000-2999	Classified Salaries	548,719.36	0.00	0.00	134,648.07	144,786.60	1,594,231.06		2,422,385.09
3000-3999	Employee Benefits	523,177.37	0.00	0.00	342,015.48	257,438.23	3,503,938.35		4,626,569.43
4000-4999	Books and Supplies	59,594.33	0.00	0.00	2,704.76	1,699.24	34,328.84		98,327.17
5000-5999	Services and Other Operating Expenditures	76,467.80	0.00	0.00	24,248.75	19,638.53	2,121,110.28		2,241,465.36
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	1,474,550.89	0.00	0.00	1,100,727.15	701,955.63	11,935,456.68	0.00	15,212,690.35
7310	Transfers of Indirect Costs	1,096,286.51	0.00	0.00	0.00	0.00	0.00		1,096,286.51
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)	324,226.41							324,226.41
	Total Indirect Costs	1,096,286.51	0.00	0.00	0.00	0.00	0.00	0.00	1,096,286.51
8980	TOTAL BEFORE OBJECT 8980	2,570,837.40	0.00	0.00	1,100,727.15	701,955.63	11,935,456.68	0.00	16,308,976.86
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								18,794.79
	TOTAL COSTS								16,327,771.65
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	180.00	2,780.00		2,960.00
2000-2999	Classified Salaries	536,317.36	0.00	0.00	0.00	0.00	0.00		536,317.36
3000-3999	Employee Benefits	380,689.23	0.00	0.00	0.00	16.63	496.15		381,202.01
4000-4999	Books and Supplies	59,594.33	0.00	0.00	0.00	0.00	0.00		59,594.33
5000-5999	Services and Other Operating Expenditures	9,897.15	0.00	0.00	0.00	0.00	0.00		9,897.15
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	986,498.07	0.00	0.00	0.00	196.63	3,276.15	0.00	989,970.85
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
8980	TOTAL BEFORE OBJECT 8980	986,498.07	0.00	0.00	0.00	196.63	3,276.15	0.00	989,970.85
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								18,794.79

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)								8,504,910.29
	TOTAL COSTS								9,513,675.93

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

SELPA: East County (PC)

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/isp/se/as/documents/subsegytrckwrksh.t.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/isp/se/as/documents/leamoeexempwrksh.t.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
1. - Voluntary departure	146,372.00	
2. - Decrease in enrollment	0.00	
3. - Termination of obligation	578,252.00	
Total exempt reductions	724,624.00	0.00

SECTION 2

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

SELPA:

East County (PC)

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

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

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)

Maximum available for MOE reduction (50% of increase in funding)

Current year funding (IDEA Section 619 - Resource 3315)

Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)

If (b) is greater than (a).

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

Available for MOE reduction, (line (a) minus line (c), zero if negative)

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).

Available to set aside for EIS (line (b) minus line (e), zero if negative)

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:

State and Local

Local Only

0.00

0.00 (a)

0.00 (b)

(c)

0.00 (d)

(e)

0.00 (f)

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

37 68189 0000000
Report SEMB
F8AKN2AYUK(2024-25)

SELPA:

East County (PC)

Less: 50% reduction from SECTION 2		
Net expenditures paid from state and local sources	15,605,334.43	0.00
d. Special education unduplicated pupil count	981.00	15,603,147.65
e. Per capita state and local expenditures (Test2c/Test2d)		981.00
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.	15,907.58	15,905.35
		2.23

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 v.s. actual method based on local expenditures only .			
a. Expenditures paid from local sources	8,823,870.94	9,513,675.93	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		9,513,675.93	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	8,823,870.94	9,513,675.93	(689,804.99)
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 v.s. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	8,823,870.94	9,513,675.93	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		9,513,675.93	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	8,823,870.94	9,513,675.93	
b. Special education unduplicated pupil count	981.00	981.00	
c. Per capita local expenditures (Test4a/Test4b)	8,994.77	9,697.94	(703.17)
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 .			

SELPA: East County (PC)

Samantha Orahoad

Contact Name

Director of Finance

Title

619.390.2600 x2604

Telephone Number

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Email Address

SELPA: East County (PC)

Object Code	Description	San Diego County Office of Education (PC00)	Alpine Union Elementary (PC01)	Cajon Valley Union Elementary (PC02)	Dehesa Elementary (PC03)	Grossmont Union High (PC04)	Jamul-Dulzura Union Elementary (PC05)
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: East County (PC)

Object Code	Description	San Diego County Office of Education (PC00)	Alpine Union Elementary (PC01)	Cajon Valley Union Elementary (PC02)	Dehesa Elementary (PC03)	Grossmont Union High (PC04)	Jamul-Dulzura Union Elementary (PC05)
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
UNDPLICATED PUPIL COUNT							

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

SELPA: East County (PC)

Object Code	Description	La Mesa-Spring Valley (PC06)	Lakeside Union Elementary (PC07)	Lemon Grove Elementary (PC08)	Mountain Empire Unified (PC09)	Sanlee Elementary (PC10)	Barona Indian Charter (PCA1)
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: East County (PC)

Object Code	Description	La Mesa-Spring Valley (PC06)	Lakeside Union Elementary (PC07)	Lemon Grove Elementary (PC08)	Mountain Empire Unified (PC09)	Santee Elementary (PC10)	Barona Indian Charter (PCA1)
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
UNDUPPLICATED PUPIL COUNT							

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

SELPA:

East County (PC)

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: East County (PC)

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
UNDULICATED PUPIL COUNT			
			0.00

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

Unaudited Actuals
2024-25 Unaudited Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

37 68189 0000000
Form CEA
F8AKN2AYUK(2024-25)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	31,157,424.20	301	9,274.53	303	31,148,149.67	305	196,627.81		307	30,951,521.86	309
2000 - Classified Salaries	11,448,835.28	311	456,537.87	313	10,992,297.41	315	991,000.13		317	10,001,297.28	319
3000 - Employee Benefits	20,769,117.15	321	(1,443,661.72)	323	22,212,778.87	325	657,307.87		327	21,555,471.00	329
4000 - Books, Supplies Equip Replace. (8500)	2,178,716.27	331	57,576.80	333	2,121,139.47	335	326,107.50		337	1,795,031.97	339
5000 - Services. . . & 7300 - Indirect Costs	6,391,647.84	341	19,959.25	343	6,371,688.59	345	1,132,874.10		347	5,238,814.49	349
TOTAL					72,846,054.01	365			TOTAL	69,542,136.60	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	396
10. Other Benefits (EC 22310).	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		176,002.06
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.		44,796,422.63
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.		64.42%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	64.42%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	69,542,136.60	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents						Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)			
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	965,747.04	404,639.35	2,175,860.22	4,166,969.00	4,996,816.48	116,000.00	690,905.20		
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)									
Instructional Goals									
0001 Pre-Kindergarten									
1110 Regular Education, K-12	4.00	1.00	10.00	18.30	273.97	273.97	149.00		
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)	2.00						.50		
6000 ROC/P									
Other Goals									
7110 Nonagency - Educational									
7150 Nonagency - Other									
8100 Community Services									
8500 Child Care and Development Services									
Other Funds									
-- Adult Education (Fund 11)			2.00						
-- Child Development (Fund 12)									
-- Cafeteria (Funds 13 & 61)									
C. Total Allocation Factors	6.00	1.00	12.00	18.30	273.97	273.97	149.50		

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals	0001 Pre-Kindergarten	3,914.00	0.00	3,914.00	242.88		4,156.88
	1110 Regular Education, K-12	42,097,417.82	12,830,067.52	54,927,485.34	3,409,846.63		58,337,331.97
	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
	3500 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
	4820 Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
	4830 Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
	4760 Bilingual	226,492.18	0.00	226,492.18	14,060.42		240,552.60
	4850 Migrant Education	0.00	0.00	0.00	0.00		0.00
	5000-5999 Special Education	16,847,125.39	324,226.40	16,871,351.79	1,047,357.65		17,918,709.44
	6000 Regional Occupational Center (ROC/P)	0.00	0.00	0.00	0.00		0.00
	Other Goals						
	7110 Nonagency - Educational	702,181.24	0.00	702,181.24	43,550.75		745,731.99
Other Costs	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	40,502.13	0.00	40,502.13	2,514.33		43,016.46
	Food Services					249,739.56	249,739.56
	Enterprises					0.00	0.00
	Facilities Acquisition & Construction						
	Other Outgo						
	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) (lines CAC, line E)		382,643.37	382,643.37	440,040.64		822,684.01
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 82, Function 7210, Object 7350)				(123,299.44)		(123,299.44)
	Total General Fund and Charter Schools Funds Expenditures	59,617,632.76	13,516,937.29	73,134,570.05	4,834,353.96	7,310,828.83	85,279,752.84

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

37 68169 0000000
Form PCR
F6AKN2AYUK(2024-25)

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 3500)	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	3,914.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	3,914.00
	1110 Regular Education, K-12	38,092,784.15	0.00	294,132.08	3,710,424.59	0.00	0.00	77.00			0.00	0.00	42,097,417.82
	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
	4700 Bilingual	228,492.16	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	228,492.16
	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	14,563,864.54	404,761.20	0.00	28,569.97	551,480.23	1,018,439.45	0.00			0.00	0.00	16,547,125.39
	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	594,205.18	0.00	0.00	0.00	107,975.06	0.00	0.00	0.00	0.00	0.00	0.00	702,181.24
	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	0.00
	8500 Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		40,502.13	0.00	0.00	0.00	40,502.13
Total Direct Charged Costs		53,481,261.05	404,761.20	294,132.08	3,738,984.56	639,465.28	1,018,439.45	77.00	40,502.13	0.00	0.00	0.00	59,617,632.76

* 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				
	1110				
	3100				
	3200				
	3300				
	3400				
	3550				
	3700				
	3800				
	4110				
	4610				
	4620				
	4630				
	4760				
	4850				
	5000-5999				
	6000				
Other Goals	7110				
	7150				
	8100				
	8500				
Other Funds	**				
	**				
	**				

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-5999 and 9000, Objects 1000-7999)	738,901.90
2	External Financial Audits (Funds 01, 09, and 62, Functions 7180-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	43,185.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	3,136,755.24
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,040,811.27
5	Total Central Administration Costs in General Fund and Charter Schools Funds	4,957,653.41
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	59,617,632.76
2	Total Allocated Costs (from Form PCR, Column 2, Total)	13,516,937.29
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	73,134,570.05
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)	3,257,922.67
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	3,487,824.90
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	6,725,747.57
D. Total Direct Charged and Allocated Costs (B3 + C5)		79,860,317.62
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A3/D)		6.21%

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

Lakeside Union Elementary
San Diego County

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 9500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	240,739.56				240,739.56
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-5700)			5,107,151.26		5,107,151.26
Other Outgo (Objects 1000 - 7599)				1,953,936.01	1,953,936.01
Total Other Costs	240,739.56	0.00	5,107,151.26	1,953,936.01	7,310,826.83

Unaudited Actuals
2024-25 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

37 68189 0000000
Form L
F8AKN2AYUK(2024-25)

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	2,600,858.92		350,548.06	2,951,406.98
2. State Lottery Revenue	8560	942,899.31		450,806.30	1,393,705.61
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)		3,543,758.23	0.00	801,354.36	4,345,112.59
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	196,627.81		0.00	196,627.81
2. Classified Salaries	2000-2999	63,387.59		0.00	63,387.59
3. Employee Benefits	3000-3999	46,048.39		0.00	46,048.39
4. Books and Supplies	4000-4999	240,342.11		47,058.50	287,400.61
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	336,730.30			336,730.30
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	17,423.16			17,423.16
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		900,559.36	0.00	47,058.50	947,617.86
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	2,643,198.87	0.00	754,295.86	3,397,494.73
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.

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

37 68189 0000000
Form SIAA
F8AKN2AYUK(2024-25)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(300,125.21)	0.00	(123,299.44)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							734,952.37	138,614.54
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	255.52
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							0.00	0.00
Fund Reconciliation								
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	275,258.88	0.00	26,032.56	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							15,891.75	359,880.19
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(26,461.67)	97,266.88	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							44,174.79	128,059.92
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							500.00	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		

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	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	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							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					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	51,328.00	0.00	0.00	0.00				
Other Sources/Uses Detail					214,723.00	214,723.00		
Fund Reconciliation							80,280.00	248,988.74
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

Unaudited Actuals
2024-25 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
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Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	326,586.88	(326,586.88)	123,299.44	(123,299.44)	214,723.00	214,723.00	875,798.91	875,798.91

	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	2,600,683.00		2,600,683.00			2,600,683.00
Work in Progress	12,906,175.00	8,567,226.00	21,473,401.00	2,352,040.00	19,830,166.00	3,995,275.00
Total capital assets not being depreciated	15,506,858.00	8,567,226.00	24,074,084.00	2,352,040.00	19,830,166.00	6,595,958.00
Capital assets being depreciated:						
Land Improvements	6,058,538.00	(101,775.00)	5,956,763.00	541,920.00		6,498,683.00
Buildings	69,095,382.00	(664,726.00)	68,430,656.00	22,400,653.00		90,831,309.00
Equipment	12,036,470.00	(1,479,234.00)	10,557,236.00	3,236,679.00	1,524,304.00	12,269,611.00
Total capital assets being depreciated	87,190,390.00	(2,245,735.00)	84,944,655.00	26,179,252.00	1,524,304.00	109,599,603.00
Accumulated Depreciation for:						
Land Improvements	(1,818,649.96)	(362,242.04)	(2,180,892.00)		294,267.00	(2,475,159.00)
Buildings	(24,517,874.00)	(1,988,884.00)	(26,506,758.00)		3,069,497.00	(29,576,255.00)
Equipment	(7,622,576.00)	518,049.00	(7,104,527.00)	865,798.00	968,844.00	(7,207,573.00)
Total accumulated depreciation	(33,959,099.96)	(1,833,077.04)	(35,792,177.00)	865,798.00	4,332,608.00	(39,258,987.00)
Total capital assets being depreciated, net excluding lease and subscription assets	53,231,290.04	(4,078,812.04)	49,152,478.00	27,045,050.00	5,856,912.00	70,340,616.00
Lease Assets	1,195,829.00	377,773.00	1,573,602.00	65,830.00	67,759.00	1,571,673.00
Accumulated amortization for lease assets	(1,195,190.00)	(143,384.00)	(1,338,574.00)		46,650.00	(1,385,224.00)
Total lease assets, net	639.00	234,389.00	235,028.00	65,830.00	114,409.00	186,449.00
Subscription Assets	1,001,696.00	(147,992.00)	853,704.00	27,618.00	779,359.00	101,963.00
Accumulated amortization for subscription assets	(492,704.00)	(12,863.00)	(505,567.00)		36,385.00	(541,952.00)
Total subscription assets, net	508,992.00	(160,855.00)	348,137.00	27,618.00	815,744.00	(439,989.00)
Governmental activity capital assets, net	69,247,779.04	4,561,947.96	73,809,727.00	29,490,538.00	26,617,231.00	76,683,034.00
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	78,735,384.00	159,646.00	78,895,030.00	2,587,592.00	1,976,345.00	79,506,277.00	3,667,744.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	257,547.08	(21,539.08)	236,008.00	65,830.00	78,584.00	223,254.00	142,383.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	7,477,240.79	.21	7,477,241.00	122,702.00	643,392.00	6,956,551.00	643,392.00
Net Pension Liability	51,899,898.00	7,760,200.00	59,660,038.00	0.00	5,808,991.00	53,791,047.00	
Total/Net OPEB Liability	12,235,059.00	(2,983,565.00)	9,251,494.00	853,720.00	1,608,657.00	8,496,557.00	
Compensated Absences Payable	464,002.42	(.42)	464,002.00	1,040,492.00		1,504,494.00	
Subscription Liability	102,290.00	178,061.00	280,351.00	27,618.00	288,593.00	19,376.00	19,376.00
Governmental activities long-term liabilities	151,111,361.29	5,092,802.71	156,204,164.00	4,697,954.00	10,404,562.00	150,497,556.00	4,472,895.00
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

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	26,026.44	21,500.00	-131.1%
5) TOTAL, REVENUES			26,026.44	21,500.00	-131.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,700.00	0.00	-100.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	363.51	0.00	-400.0%
4) Books and Supplies		4000-4999	36,771.10	20,000.00	-139.8%
5) Services and Other Operating Expenditures		5000-5999	2,313.47	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			42,148.08	20,000.00	-739.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,121.64)	1,500.00	-109.3%
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)			(16,121.64)	1,500.00	-109.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,008.49	30,886.85	-34.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,008.49	30,886.85	-34.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,008.49	30,886.85	-34.3%
2) Ending Balance, June 30 (E + F1e)			30,886.85	32,386.85	4.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	30,886.85	32,386.85	4.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	31,238.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	15.00		
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		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	611.36		
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			31,865.12		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	722.75		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	255.52		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			978.27		
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)			30,886.85		
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	1,790.05	1,500.00	-16.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	724.00	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	23,512.39	20,000.00	-14.9%
TOTAL, REVENUES			26,026.44	21,500.00	-131.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,700.00	0.00	-100.0%
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			2,700.00	0.00	-100.0%
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	171.90	0.00	-100.0%

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	150.75	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	1.35	0.00	-100.0%
Workers' Compensation		3601-3602	39.51	0.00	-100.0%
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			363.51	0.00	-400.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	33,218.58	20,000.00	-39.8%
Noncapitalized Equipment		4400	3,552.52	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			36,771.10	20,000.00	-139.8%
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	2,313.47	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,313.47	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			42,148.08	20,000.00	-739.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	26,026.44	21,500.00	-131.1%
5) TOTAL, REVENUES			26,026.44	21,500.00	-131.1%
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		42,148.08	20,000.00	-52.5%
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			42,148.08	20,000.00	-52.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,121.64)	1,500.00	-109.3%
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)			(16,121.64)	1,500.00	-109.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,008.49	30,886.85	-34.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,008.49	30,886.85	-34.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,008.49	30,886.85	-34.3%
2) Ending Balance, June 30 (E + F1e)			30,886.85	32,386.85	4.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	30,886.85	32,386.85	4.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
8210	Student Activity Funds	30,886.85	32,386.85
Total, Restricted Balance		30,886.85	32,386.85

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	304.00	0.00	-100.0%
3) Other State Revenue		8300-8599	357,833.00	339,913.00	-5.0%
4) Other Local Revenue		8600-8799	2,519,991.24	2,735,220.00	8.5%
5) TOTAL, REVENUES			2,878,128.24	3,075,133.00	6.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	143,346.84	144,743.00	1.0%
2) Classified Salaries		2000-2999	1,660,262.75	1,563,495.02	-5.8%
3) Employee Benefits		3000-3999	744,820.23	757,378.79	1.7%
4) Books and Supplies		4000-4999	185,176.90	144,947.46	-21.7%
5) Services and Other Operating Expenditures		5000-5999	524,315.95	542,671.00	3.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,538.35	2,832.00	84.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	26,032.56	23,243.54	-10.7%
9) TOTAL, EXPENDITURES			3,285,493.58	3,179,310.81	-3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(407,365.34)	(104,177.81)	-74.4%
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)			(407,365.34)	(104,177.81)	-74.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,915,394.56	3,508,029.22	-10.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,915,394.56	3,508,029.22	-10.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,915,394.56	3,508,029.22	-10.4%
2) Ending Balance, June 30 (E + F1e)			3,508,029.22	3,403,851.41	-3.0%
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	2,628.90	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,505,400.32	3,403,851.41	-2.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
f) Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,647,475.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,740.00		
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	325,655.77		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	15,891.75		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	2,628.90		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,993,391.53		
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	125,482.12		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	359,880.19		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			485,362.31		
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)			3,508,029.22		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	304.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			304.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	339,913.00	339,913.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	17,920.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			357,833.00	339,913.00	-5.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	152,397.87	255,220.00	67.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	81,834.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,285,759.37	2,480,000.00	8.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,519,991.24	2,735,220.00	8.5%
TOTAL, REVENUES			2,878,128.24	3,075,133.00	6.8%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	143,346.84	144,743.00	1.0%
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			143,346.84	144,743.00	1.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	250,744.81	250,061.00	-0.3%
Classified Support Salaries		2200	25,819.34	26,417.00	2.3%
Classified Supervisors' and Administrators' Salaries		2300	221,842.92	221,843.00	0.0%
Clerical, Technical and Office Salaries		2400	108,841.63	79,259.00	-27.2%
Other Classified Salaries		2900	1,053,014.05	985,915.02	-6.4%
TOTAL, CLASSIFIED SALARIES			1,660,262.75	1,563,495.02	-5.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	9,161.08	9,375.00	2.3%
PERS		3201-3202	314,415.01	300,281.76	-4.5%
OASDI/Medicare/Alternative		3301-3302	133,041.45	131,377.17	-1.3%
Health and Welfare Benefits		3401-3402	239,289.14	264,351.98	10.5%
Unemployment Insurance		3501-3502	898.10	884.79	-1.5%
Workers' Compensation		3601-3602	28,000.10	27,073.79	-3.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	20,015.35	24,034.30	20.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			744,820.23	757,378.79	1.7%
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	185,176.90	144,947.46	-21.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			185,176.90	144,947.46	-21.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,762.28	5,000.00	5.0%
Dues and Memberships		5300	625.00	625.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	19,038.48	20,091.00	5.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,679.20	4,800.00	2.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	275,258.88	292,300.00	6.2%
Professional/Consulting Services and Operating Expenditures		5800	219,164.87	218,822.00	-0.2%
Communications		5900	787.24	1,033.00	31.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			524,315.95	542,671.00	3.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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	1,538.35	2,832.00	84.1%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,538.35	2,832.00	84.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	26,032.56	23,243.54	-10.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			26,032.56	23,243.54	-10.7%
TOTAL, EXPENDITURES			3,285,493.58	3,179,310.81	-3.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	304.00	0.00	-100.0%
3) Other State Revenue		8300-8599	357,833.00	339,913.00	-5.0%
4) Other Local Revenue		8600-8799	2,519,991.24	2,735,220.00	8.5%
5) TOTAL, REVENUES			2,878,128.24	3,075,133.00	6.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		511,603.41	515,774.45	0.8%
2) Instruction - Related Services	2000-2999		196,717.30	198,272.76	0.8%
3) Pupil Services	3000-3999		247,085.16	269,715.00	9.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		2,236,576.03	2,102,001.06	-6.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		26,032.56	23,243.54	-10.7%
8) Plant Services	8000-8999		65,840.77	67,472.00	2.5%
9) Other Outgo	9000-9999	Except 7600-7699	1,538.35	2,832.00	84.1%
10) TOTAL, EXPENDITURES			3,285,493.58	3,179,310.81	-3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(407,365.34)	(104,177.81)	-74.4%
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)			(407,365.34)	(104,177.81)	-74.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,915,394.56	3,508,029.22	-10.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,915,394.56	3,508,029.22	-10.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,915,394.56	3,508,029.22	-10.4%
2) Ending Balance, June 30 (E + F1e)			3,508,029.22	3,403,851.41	-3.0%
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	2,628.90	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,505,400.32	3,403,851.41	-2.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5065	Early Education: ARP California State Preschool Program - Rate Supplements	10,589.08	10,589.08
6130	Early Education: Center-Based Reserve Account	30,133.72	30,353.72
7810	Other Restricted State	100,580.22	31,598.40
9010	Other Restricted Local	3,364,097.30	3,331,310.21
Total, Restricted Balance		3,505,400.32	3,403,851.41

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	1,936,153.29	1,694,000.00	-12.5%
3) Other State Revenue		8300-8599	1,835,274.74	1,840,000.00	0.3%
4) Other Local Revenue		8600-8799	369,531.81	244,000.00	-34.0%
5) TOTAL, REVENUES			4,140,959.84	3,778,000.00	-8.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,065,361.74	1,026,872.00	-3.6%
3) Employee Benefits		3000-3999	521,982.29	513,663.30	-1.6%
4) Books and Supplies		4000-4999	1,737,586.33	1,772,500.00	2.0%
5) Services and Other Operating Expenditures		5000-5999	142,894.54	83,264.00	-41.7%
6) Capital Outlay		6000-6999	501,829.41	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	80.19	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	97,266.88	105,747.53	8.7%
9) TOTAL, EXPENDITURES			4,067,001.38	3,502,046.83	-13.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			73,958.46	275,953.17	273.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			73,958.46	275,953.17	273.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,352,577.29	4,426,535.75	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,352,577.29	4,426,535.75	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,352,577.29	4,426,535.75	1.7%
2) Ending Balance, June 30 (E + F1e)			4,426,535.75	4,702,488.92	6.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	100.00	0.00	-100.0%
Stores		9712	34,377.92	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,392,057.83	4,702,488.92	7.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,963,137.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,890.00		
b) in Banks		9120	147.52		
c) in Revolving Cash Account		9130	100.00		
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	664,606.66		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	44,174.79		
6) Stores		9320	34,377.92		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,708,434.74		
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	133,577.75		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	128,059.92		
4) Current Loans		9640			
5) Unearned Revenue		9650	20,261.32		
6) TOTAL, LIABILITIES			281,898.99		
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)			4,426,535.75		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,756,201.76	1,674,000.00	-4.7%
Donated Food Commodities		8221	179,951.53	20,000.00	-88.9%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,936,153.29	1,694,000.00	-12.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,835,274.74	1,840,000.00	0.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,835,274.74	1,840,000.00	0.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	139,353.57	94,000.00	-32.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	159,833.78	150,000.00	-6.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	68,067.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,277.46	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			369,531.81	244,000.00	-34.0%
TOTAL, REVENUES			4,140,959.84	3,778,000.00	-8.8%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	858,903.29	811,869.00	-5.5%
Classified Supervisors' and Administrators' Salaries		2300	119,324.04	124,682.00	4.5%
Clerical, Technical and Office Salaries		2400	87,134.41	90,321.00	3.7%
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			1,065,361.74	1,026,872.00	-3.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	229,918.72	217,505.00	-5.4%
OASDI/Medicare/Alternative		3301-3302	81,696.18	78,625.00	-3.8%
Health and Welfare Benefits		3401-3402	175,051.71	174,897.00	-0.1%
Unemployment Insurance		3501-3502	543.73	512.00	-5.8%
Workers' Compensation		3601-3602	16,840.65	15,960.00	-5.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	13,095.30	21,328.30	62.9%
Other Employee Benefits		3901-3902	4,836.00	4,836.00	0.0%
TOTAL, EMPLOYEE BENEFITS			521,982.29	513,663.30	-1.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	141,947.14	150,000.00	5.7%
Noncapitalized Equipment		4400	45,619.00	140,000.00	206.9%
Food		4700	1,550,020.19	1,482,500.00	-4.4%
TOTAL, BOOKS AND SUPPLIES			1,737,586.33	1,772,500.00	2.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	23,174.51	25,500.00	10.0%
Dues and Memberships		5300	313.00	350.00	11.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,740.82	3,239.00	-13.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,731.01	6,300.00	-62.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(26,461.67)	(12,960.00)	-51.0%
Professional/Consulting Services and Operating Expenditures		5800	124,630.15	60,000.00	-51.9%
Communications		5900	766.72	835.00	8.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			142,894.54	83,264.00	-41.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	209,996.92	0.00	-100.0%
Equipment		6400	291,832.49	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			501,829.41	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	80.19	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			80.19	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	97,266.88	105,747.53	8.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			97,266.88	105,747.53	8.7%
TOTAL, EXPENDITURES			4,067,001.38	3,502,046.83	-13.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,936,153.29	1,694,000.00	-12.5%
3) Other State Revenue		8300-8599	1,835,274.74	1,840,000.00	0.3%
4) Other Local Revenue		8600-8799	369,531.81	244,000.00	-34.0%
5) TOTAL, REVENUES			4,140,959.84	3,778,000.00	-8.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		3,718,365.15	3,341,560.30	-10.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		97,266.88	105,747.53	8.7%
8) Plant Services	8000-8999		251,289.16	54,739.00	-78.2%
9) Other Outgo	9000-9999	Except 7600-7699	80.19	0.00	-100.0%
10) TOTAL, EXPENDITURES			4,067,001.38	3,502,046.83	-13.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			73,958.46	275,953.17	273.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			73,958.46	275,953.17	273.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,352,577.29	4,426,535.75	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,352,577.29	4,426,535.75	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,352,577.29	4,426,535.75	1.7%
2) Ending Balance, June 30 (E + F1e)			4,426,535.75	4,702,488.92	6.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	100.00	0.00	-100.0%
Stores		9712	34,377.92	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,392,057.83	4,702,488.92	7.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	4,227,858.37	4,538,289.46
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	161,528.10	161,528.10
9010	Other Restricted Local	2,671.36	2,671.36
Total, Restricted Balance		4,392,057.83	4,702,488.92

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	395.45	300.00	-24.1%
5) TOTAL, REVENUES			395.45	300.00	-24.1%
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	8,982.34	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,982.34	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,586.89)	300.00	-103.5%
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)			(8,586.89)	300.00	-103.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,526.95	2,040.06	-80.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,526.95	2,040.06	-80.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,526.95	2,040.06	-80.8%
2) Ending Balance, June 30 (E + F1e)			2,040.06	2,340.06	14.7%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,040.06	2,340.06	14.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,176.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	1.00		
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	651.04		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	500.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,328.94		
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	288.88		
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			288.88		
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)			2,040.06		
OTHER STATE REVENUE					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	233.45	300.00	28.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	162.00	0.00	-100.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			395.45	300.00	-24.1%
TOTAL, REVENUES			395.45	300.00	-24.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,982.34	0.00	-100.0%
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			8,982.34	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (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			8,982.34	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					
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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	395.45	300.00	-24.1%
5) TOTAL, REVENUES			395.45	300.00	-24.1%
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		8,982.34	0.00	-100.0%
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			8,982.34	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(8,586.89)	300.00	-103.5%
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)			(8,586.89)	300.00	-103.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,626.95	2,040.06	-80.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,626.95	2,040.06	-80.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,626.95	2,040.06	-80.8%
2) Ending Balance, June 30 (E + F1e)			2,040.06	2,340.06	14.7%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,040.06	2,340.06	14.7%
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	4,110.49	7.00	-99.8%
5) TOTAL, REVENUES			4,110.49	7.00	-99.8%
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)			4,110.49	7.00	-99.8%
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	406,947.36	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			406,947.36	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			411,057.85	7.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	258.81	411,316.66	158,826.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			258.81	411,316.66	158,826.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			258.81	411,316.66	158,826.1%
2) Ending Balance, June 30 (E + F1e)			411,316.66	411,323.66	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	411,316.66	411,323.66	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	407,216.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	194.00		
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	3,906.26		
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			411,316.66		
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)			411,316.66		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,912.49	7.00	-99.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	198.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			4,110.49	7.00	-99.8%
TOTAL, REVENUES			4,110.49	7.00	-99.8%
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	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	406,947.36	0.00	-100.0%
(c) TOTAL, SOURCES			406,947.36	0.00	-100.0%
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 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)			406,947.36	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,110.49	7.00	-99.8%
5) TOTAL, REVENUES			4,110.49	7.00	-99.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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)			4,110.49	7.00	-99.8%
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	406,947.36	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			406,947.36	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			411,057.85	7.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	258.81	411,316.66	158,826.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			258.81	411,316.66	158,826.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			258.81	411,316.66	158,826.1%
2) Ending Balance, June 30 (E + F1e)			411,316.66	411,323.66	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9769	411,316.66	411,323.66	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	2,874.82	0.00	-100.0%
5) TOTAL, REVENUES			2,874.82	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	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)			2,874.82	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)			2,874.82	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	2,874.82	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,874.82	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	2,874.82	New
2) Ending Balance, June 30 (E + F1e)			2,874.82	2,874.82	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,874.82	2,874.82	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,829.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	1.00		
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	44.15		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,874.82		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,874.82		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	836.82	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,038.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,874.82	0.00	-100.0%
TOTAL, REVENUES			2,874.82	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
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					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			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					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,874.82	0.00	-100.0%
5) TOTAL, REVENUES			2,874.82	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	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)			2,874.82	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)			2,874.82	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	2,874.82	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,874.82	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	2,874.82	New
2) Ending Balance, June 30 (E + F1e)			2,874.82	2,874.82	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,874.82	2,874.82	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	2,874.82	2,874.82
Total, Restricted Balance		2,874.82	2,874.82

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	354,642.85	240,000.00	-32.3%
5) TOTAL, REVENUES			354,642.85	240,000.00	-32.3%
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	25,133.68	31,386.00	24.9%
6) Capital Outlay		6000-6999	1,121,001.41	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	10,693.18	10,693.20	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,156,828.27	42,079.20	-96.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(802,185.42)	197,920.80	-124.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(802,185.42)	197,920.80	-124.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	954,134.74	151,949.32	-84.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			954,134.74	151,949.32	-84.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			954,134.74	151,949.32	-84.1%
2) Ending Balance, June 30 (E + F1e)			151,949.32	349,870.12	130.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	124,417.32	322,338.12	159.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	27,532.00	27,532.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	151,877.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	72.00		
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			151,949.32		
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)			151,949.32		
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	34,073.03	40,000.00	17.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	27,532.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	293,037.82	200,000.00	-31.7%
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			354,642.85	240,000.00	-32.3%
TOTAL, REVENUES			354,642.85	240,000.00	-32.3%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,133.68	24,186.00	-3.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	7,200.00	New
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			25,133.68	31,386.00	24.9%
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	1,121,001.41	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,121,001.41	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	10,693.18	10,693.20	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,693.18	10,693.20	0.0%
TOTAL, EXPENDITURES			1,156,828.27	42,079.20	-96.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	354,642.85	240,000.00	-32.3%
5) TOTAL, REVENUES			354,642.85	240,000.00	-32.3%
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		1,146,135.09	31,386.00	-97.3%
9) Other Outgo	9000-9999	Except 7600-7699	10,693.18	10,693.20	0.0%
10) TOTAL, EXPENDITURES			1,156,828.27	42,079.20	-96.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(802,185.42)	197,920.80	-124.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(802,185.42)	197,920.80	-124.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	954,134.74	151,949.32	-84.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			954,134.74	151,949.32	-84.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			954,134.74	151,949.32	-84.1%
2) Ending Balance, June 30 (E + F1e)			151,949.32	349,870.12	130.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	124,417.32	322,338.12	159.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	27,532.00	27,532.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	124,417.32	322,338.12
Total, Restricted Balance		124,417.32	322,338.12

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	82,041.18	75,000.00	-8.6%
5) TOTAL, REVENUES			82,041.18	75,000.00	-8.6%
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	53,366.99	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	7,455.00	250,000.00	3,253.5%
6) Capital Outlay		6000-6999	778,123.45	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			838,945.44	250,000.00	-70.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(756,904.26)	(175,000.00)	-76.9%
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)			(756,904.26)	(175,000.00)	-76.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,898,312.35	1,141,408.09	-39.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,898,312.35	1,141,408.09	-39.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,898,312.35	1,141,408.09	-39.9%
2) Ending Balance, June 30 (E + F1e)			1,141,408.09	966,408.09	-15.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,141,408.09	966,408.09	-15.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,140,864.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	544.00		
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			1,141,408.09		
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)			1,141,408.09		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	54,502.18	75,000.00	37.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	27,539.00	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			82,041.18	75,000.00	-8.6%
TOTAL, REVENUES			82,041.18	75,000.00	-8.6%
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	53,366.99	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			53,366.99	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	250,000.00	New
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	7,455.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,455.00	250,000.00	3,253.5%
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	825,414.11	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	(47,290.66)	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			778,123.45	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			838,945.44	250,000.00	-70.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	82,041.18	75,000.00	-8.6%
5) TOTAL, REVENUES			82,041.18	75,000.00	-8.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		838,945.44	250,000.00	-70.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			838,945.44	250,000.00	-70.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(756,904.26)	(175,000.00)	-76.9%
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)			(756,904.26)	(175,000.00)	-76.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,898,312.35	1,141,408.09	-39.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,898,312.35	1,141,408.09	-39.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,898,312.35	1,141,408.09	-39.9%
2) Ending Balance, June 30 (E + F1e)			1,141,408.09	966,408.09	-15.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,141,408.09	966,408.09	-15.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	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	29,443.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	4,028,633.00	3,664,711.00	-9.0%
5) TOTAL, REVENUES			4,058,076.00	3,664,711.00	-9.7%
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	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	3,669,493.00	3,934,469.00	7.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,669,493.00	3,934,469.00	7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			388,583.00	(269,758.00)	-169.4%
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)			388,583.00	(269,758.00)	-169.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,193,136.00	3,581,719.00	12.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,193,136.00	3,581,719.00	12.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,193,136.00	3,581,719.00	12.2%
2) Ending Balance, June 30 (E + F1e)			3,581,719.00	3,311,961.00	-7.5%
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	3,581,719.00	3,311,961.00	-7.5%
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	3,581,719.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,581,719.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			3,581,719.00		
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	29,443.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			29,443.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	3,726,132.00	3,520,866.00	-5.5%
Unsecured Roll		8612	135,544.00	143,845.00	6.1%
Prior Years' Taxes		8613	65,005.00	0.00	-100.0%
Supplemental Taxes		8614	28,073.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	(485.00)	0.00	-100.0%
Interest		8660	73,094.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	270.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,028,633.00	3,664,711.00	-9.0%
TOTAL, REVENUES			4,058,076.00	3,664,711.00	-9.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,080,152.00	1,184,216.00	9.6%
Bond Interest and Other Service Charges		7434	2,589,341.00	2,750,253.00	6.2%
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)			3,669,493.00	3,934,469.00	7.2%
TOTAL, EXPENDITURES			3,669,493.00	3,934,469.00	7.2%
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	29,443.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	4,028,633.00	3,664,711.00	-9.0%
5) TOTAL, REVENUES			4,058,076.00	3,664,711.00	-9.7%
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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	3,669,493.00	3,934,469.00	7.2%
10) TOTAL, EXPENDITURES			3,669,493.00	3,934,469.00	7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			388,583.00	(269,758.00)	-169.4%
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)			388,583.00	(269,758.00)	-169.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,193,136.00	3,581,719.00	12.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,193,136.00	3,581,719.00	12.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,193,136.00	3,581,719.00	12.2%
2) Ending Balance, June 30 (E + F1e)			3,581,719.00	3,311,961.00	-7.5%
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	3,581,719.00	3,311,961.00	-7.5%
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	4,073,371.00	4,028,241.00	-1.1%
2) Federal Revenue		8100-8299	524,598.17	364,203.05	-30.6%
3) Other State Revenue		8300-8599	386,944.20	347,796.22	-10.1%
4) Other Local Revenue		8600-8799	233,858.03	130,364.00	-44.3%
5) TOTAL, REVENUES			5,218,771.40	4,870,604.27	-6.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	1,969,827.49	1,954,346.00	-0.8%
2) Classified Salaries		2000-2999	509,040.87	505,179.00	-0.8%
3) Employee Benefits		3000-3999	1,167,584.04	1,067,453.00	-8.6%
4) Books and Supplies		4000-4999	287,710.25	191,547.00	-33.4%
5) Services and Other Operating Expenses		5000-5999	1,458,237.48	1,405,273.00	-3.6%
6) Depreciation and Amortization		6000-6999	51,607.20	22,500.00	-56.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			5,444,007.33	5,146,298.00	-5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(225,235.93)	(275,693.73)	22.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	214,723.00	215,000.00	0.1%
b) Transfers Out		7600-7629	214,723.00	215,000.00	0.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(225,235.93)	(275,693.73)	22.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,323,593.51	2,098,357.58	-9.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,323,593.51	2,098,357.58	-9.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,323,593.51	2,098,357.58	-9.7%
2) Ending Net Position, June 30 (E + F1e)			2,098,357.58	1,822,663.85	-13.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,066,029.46	996,151.92	-6.6%
b) Restricted Net Position		9797	487,429.48	480,948.28	-1.3%
c) Unrestricted Net Position		9790	544,898.64	345,563.65	-36.6%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,035,587.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	971.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	7,500.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	121,202.88		
4) Due from Grantor Government		9290	362,910.54		
5) Due from Other Funds		9310	80,280.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
a) Land		9410	0.00		
b) Land Improvements		9420	59,178.00		
c) Accumulated Depreciation - Land Improvements		9425	(14,922.97)		
d) Buildings		9430	201,670.65		
e) Accumulated Depreciation - Buildings		9435	(83,924.73)		
f) Equipment		9440	170,782.53		
g) Accumulated Depreciation - Equipment		9445	(119,734.59)		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			2,821,500.51		
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	152,727.19		
2) Due to Grantor Governments		9590	321,427.00		
3) Due to Other Funds		9610	248,988.74		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			723,142.93		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
(must agree with line F2) (G11 + H2) - (I7 + J2)			2,098,357.58		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	1,900,070.00	2,305,020.00	21.3%
Education Protection Account State Aid - Current Year		8012	1,190,477.00	720,840.00	-39.4%
State Aid - Prior Years		8019	10,913.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	971,911.00	1,002,381.00	3.1%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,073,371.00	4,028,241.00	-1.1%
FEDERAL REVENUE					
Maintenance and Operations		8110	325,589.00	200,000.00	-38.6%
Special Education Entitlement		8181	30,663.00	32,341.00	5.5%
Special Education Discretionary Grants		8182	966.00	966.00	0.0%
Child Nutrition Programs		8220	109,111.80	100,000.00	-8.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,704.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	56,564.37	30,896.05	-45.4%
TOTAL, FEDERAL REVENUE			524,598.17	364,203.05	-30.5%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	11,780.00	14,615.45	24.1%
Lottery - Unrestricted and Instructional Materials		8560	89,848.90	96,089.77	6.9%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	66,216.30	50,000.00	-24.5%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	8,950.00	80,850.00	813.6%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	37,402.00	38,214.00	2.2%
California Clean Energy Jobs Act	8230	8590	5,275.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	167,572.00	68,027.00	-59.4%
TOTAL, OTHER STATE REVENUE			385,944.20	347,796.22	-10.1%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	64,068.77	42,000.00	-34.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	27,849.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	71,698.26	2,000.00	-97.2%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	70,242.00	86,364.00	23.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			233,858.03	130,364.00	-44.3%
TOTAL, REVENUES			5,218,771.40	4,870,604.27	-6.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,647,963.15	1,420,105.00	-13.8%
Certificated Pupil Support Salaries		1200	56,434.02	132,922.00	135.5%
Certificated Supervisors' and Administrators' Salaries		1300	239,532.82	375,319.00	56.7%
Other Certificated Salaries		1900	25,897.50	26,000.00	0.4%
TOTAL, CERTIFICATED SALARIES			1,969,827.49	1,954,346.00	-0.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	119,654.43	128,840.00	7.7%
Classified Support Salaries		2200	156,647.51	119,081.00	-24.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	127,649.47	127,518.00	-0.1%
Other Classified Salaries		2900	105,089.46	129,740.00	23.5%
TOTAL, CLASSIFIED SALARIES			509,040.87	505,179.00	-0.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	513,658.15	425,138.00	-17.2%
PERS		3201-3202	104,121.55	116,119.00	11.5%
OASDI/Medicare/Alternative		3301-3302	71,358.62	69,551.00	-2.5%
Health and Welfare Benefits		3401-3402	440,346.00	408,402.00	-7.3%
Unemployment Insurance		3501-3502	1,248.56	748.00	-40.1%
Workers' Compensation		3601-3602	36,851.16	47,495.00	28.9%
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			1,167,584.04	1,067,453.00	-8.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	8,450.73	30,500.00	260.9%
Books and Other Reference Materials		4200	0.00	3,000.00	New
Materials and Supplies		4300	179,952.14	116,747.00	-35.1%
Noncapitalized Equipment		4400	98,987.39	40,800.00	-58.8%
Food		4700	319.99	500.00	56.3%
TOTAL, BOOKS AND SUPPLIES			287,710.25	191,547.00	-33.4%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	19,716.29	17,900.00	-9.2%
Dues and Memberships		5300	13,144.11	16,650.00	26.7%
Insurance		5400-5450	41,527.29	43,400.00	4.5%
Operations and Housekeeping Services		5500	61,985.84	61,000.00	-1.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	153,226.14	197,600.00	29.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	51,328.00	50,000.00	-2.6%
Professional/Consulting Services and Operating Expenditures		5800	1,100,004.89	997,603.00	-9.3%
Communications		5900	17,304.92	21,120.00	22.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,458,237.48	1,405,273.00	-3.6%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	51,607.20	22,500.00	-56.4%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			51,607.20	22,500.00	-56.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
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, EXPENSES			5,444,007.33	5,146,298.00	-5.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	214,723.00	215,000.00	0.1%
(a) TOTAL, INTERFUND TRANSFERS IN			214,723.00	215,000.00	0.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	214,723.00	215,000.00	0.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			214,723.00	215,000.00	0.1%
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	4,073,371.00	4,028,241.00	-1.1%
2) Federal Revenue		8100-8299	524,598.17	364,203.05	-30.6%
3) Other State Revenue		8300-8599	386,944.20	347,796.22	-10.1%
4) Other Local Revenue		8600-8799	233,858.03	130,364.00	-44.3%
5) TOTAL, REVENUES			5,218,771.40	4,870,604.27	-6.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		3,021,115.32	2,600,208.00	-13.9%
2) Instruction - Related Services	2000-2999		1,132,769.11	1,200,823.00	6.0%
3) Pupil Services	3000-3999		441,612.97	411,130.00	-6.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	8,718.00	New
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		522,920.60	626,485.00	19.8%
8) Plant Services	8000-8999		325,589.33	298,934.00	-8.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			5,444,007.33	5,146,298.00	-5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(225,235.93)	(275,693.73)	22.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	214,723.00	215,000.00	0.1%
b) Transfers Out		7600-7629	214,723.00	215,000.00	0.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(225,235.93)	(275,693.73)	22.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,323,593.51	2,098,357.58	-9.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,323,593.51	2,098,357.58	-9.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,323,593.51	2,098,357.58	-9.7%
2) Ending Net Position, June 30 (E + F1e)			2,098,357.58	1,822,663.85	-13.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,066,029.46	996,151.92	-6.6%
b) Restricted Net Position		9797	487,429.48	480,948.28	-1.3%
c) Unrestricted Net Position		9790	544,898.64	345,563.65	-36.6%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	54,270.03	72,442.03
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	12,210.71	11,599.71
5810	Other Restricted Federal	4,933.23	7,684.28
6266	Educator Effectiveness, FY 2021-22	34,694.53	17,614.69
6300	Lottery: Instructional Materials	161,124.92	169,030.76
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	141,320.10	100,551.91
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	46,943.38	73,157.38
7412	A-G Access/Success Grant	10,190.00	10,190.00
7413	A-G Learning Loss Mitigation Grant	3,820.00	3,820.00
7435	Learning Recovery Emergency Block Grant	3,065.06	0.00
7810	Other Restricted State	5,200.00	5,200.00
9010	Other Restricted Local	9,657.52	9,657.52
Total, Restricted Net Position		487,429.48	480,948.28

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

Lakeside Union Elementary

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

EXP-POSITIVE - (Warning) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) **Exception**

FUND	RESOURCE	FUNCTION	VALUE
01	9010	9100	(\$637,971.95)

Explanation: Reclass prior year BOA payment that should have been unrestricted

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

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

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

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

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

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

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

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

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

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

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

Exception

FUND	RESOURCE	OBJECT	VALUE
01	0000	3701	(\$957,513.68)
Explanation: Clear prior year OPEB			
01	0000	3702	(\$684,233.33)
Explanation: Clear prior year OPEB			
01	9010	7438	(\$131,108.42)
Explanation: Reclass prior year BOA payment that should have been unrestricted			
01	9010	7439	(\$506,863.53)
Explanation: Reclass prior year BOA payment that should have been unrestricted			
40	9010	6400	(\$47,290.66)
Explanation: Prior Year San Diego Restaurant Supply, PO 9994, received in 2024-25, should not have been a 2023-24 accrual			
51	0000	8629	(\$485.00)
Explanation: Provided by COE			

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

Passed

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

Passed

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

Passed

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

Passed

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

Passed

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

Passed

SUPPLEMENTAL CHECKS

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

DEBT-IMPORT - (Fatal) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided.	<u>Passed</u>
DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive.	<u>Passed</u>
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.	<u>Passed</u>
ESMOE-ADA - (Fatal) - If Form ESMOE is completed, ADA must be reported in Section II, Line A.	<u>Passed</u>
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.	<u>Passed</u>
IC-ADMIN-NOT-ZERO - (Fatal) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero.	<u>Passed</u>
IC-ADMIN-PLANT-SVCS - (Warning) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%.	<u>Passed</u>
IC-BD-SUPT-NOT-ZERO - (Warning) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero.	<u>Passed</u>
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%.	<u>Passed</u>
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.	<u>Passed</u>
IC-PCT - (Warning) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%.	<u>Passed</u>
IC-POSITIVE - (Warning) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.	<u>Passed</u>
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.	<u>Passed</u>
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.	<u>Passed</u>
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.	<u>Passed</u>
PCR-ALLOC-NO-DIRECT - (Warning) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs.	<u>Passed</u>
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.	<u>Passed</u>
PCRAF-UNDISTRIBUTED - (Fatal) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000).	<u>Passed</u>

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
CEA-PROVIDE - (Fatal) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
GANN-PROVIDE - (Fatal) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided.	<u>Passed</u>
ICR-PROVIDE - (Fatal) - Indirect Cost Rate Worksheet (Form ICR) must be provided.	<u>Passed</u>
UNAUDIT-CERT-PROVIDE - (Fatal) - Unaudited Actual Certification (Form CA) must be provided.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

Unaudited Actuals
Budget 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

Lakeside Union Elementary

San Diego 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

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>

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

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

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

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

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

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**

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**

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	6762	(\$17,911.58)
Explanation: Will be updated at First Interim to reflect Unaudited Actuals.		
Total of negative resource balances for Fund 01		(\$17,911.58)
62	7435	(\$13,178.94)
Explanation: Will be updated at First Interim to reflect Unaudited Actuals.		
Total of negative resource balances for Fund 62		(\$13,178.94)

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	6762	9790	(\$17,911.58)
Explanation: Will be updated at First Interim to reflect Unaudited Actuals.			
62	7435	9790	(\$13,178.94)
Explanation: Will be updated at First Interim to reflect Unaudited Actuals.			

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

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

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

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

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

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

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) 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**

SACS Web System - SACS V13
37-68189-0000000 - Lakeside Union Elementary - Unaudited Actuals - Budget 2025-26
9/4/2025 8:32:21 AM

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

Passed

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

Passed

EXEMPT REDUCTIONS TO MAINTENANCE OF EFFORT

IDEA Regulations 34 Code of Federal Regulations § 300.204

Local Education Agency (LEA) Name		Special Education Local Plan Area (SELPA)	
Lakeside Union School District		East County SELPA	
Name of Person Completing Report		Telephone & Fax Numbers	
Samantha Orahoad		619.390.2600 ext. 2604	
Maintenance of Effort (MOE) Shortfall from LEA MOE Calculation (LMC-A or LMC-B) Worksheet	\$0.00	FY 2025/26	
<i>The LEA may reduce the level of expenditures below the level of the preceding fiscal year if the reduction is attributable to any of the following reasons. Provide specific details and dollar amounts. If the total justifications equal/exceed the MOE shortfall, fiscal effort has been maintained for the reporting year.</i>			
1. The voluntary departure, by retirement or otherwise, or departure for just cause, of certificated and/or classified special education or related services personnel (does not include contract non-renewal or staff lay-off due to budget shortfall).		\$146,372.71	
ENTER INFORMATION on the <i>detail reduction 1</i> tab; totals will carry forward to this section			
2. A decrease in enrollment of children with disabilities.		\$0.00	
ENTER INFORMATION on the <i>detail reduction 2</i> tab; totals will carry forward to this section			
3. The termination of the obligation to provide a program of special education to a particular child with a disability that is an exceptionally costly program because:		\$578,252.20	
A. <i>Child has left the jurisdiction of the agency; OR</i> B. <i>Child has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has</i> C. <i>No longer needs the program of special education</i>			
ENTER INFORMATION on the <i>detail reduction 3</i> tab; totals will carry forward to this section			
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities (must have per unit cost of \$5,000 or more).		\$0.00	
ENTER INFORMATION on the <i>detail reduction 4</i> tab; totals will carry forward to this section			
TOTAL ALLOWABLE EXEMPTIONS TO MOE		\$724,624.91	
(must equal amount of total exemption reductions entered in Section 1 of the LMC-A or LMC-B)			
CDE Use Only			
California Department of Education, Special Education Division, April 23, 2015			

Local Education Agency (LEA) Name Lakeside Union School District	Special Education Local Plan Area (SELPA) East County SELPA
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EXEMPT REDUCTIONS TO MAINTENANCE OF EFFORT

1. The voluntary departure, by retirement or otherwise, or departure for just cause, of certificated and/or classified special education or related services personnel (does not include contract non-renewal or staff lay-off due to budget shortfall).

DEPARTING

No.	Position Title	Employee Name	Reason for Leaving	Salary	Benefits	Total
1.	AF738, Mental Health Clinician, 30028082	Lacy Canton	Voluntary Departure	\$89,032.00	\$42,997.00	\$132,029.00
2.	AC693, SDC Teacher, 10192755	Hailee Didio	Voluntary Departure	\$86,978.00	\$30,484.00	\$117,462.00
3.	AF077, SDC Teacher, 30019604	Wren Edwards	Voluntary Departure	\$59,986.00	\$31,603.00	\$91,589.00
4.	AC924, Speech Language Pathologist, 10193253	Heather Stengel	Voluntary Departure	\$104,648.00	\$52,229.00	\$156,877.00
5.	AD108, Resource Specialist, 10193009	Holly Vance-King	Voluntary Departure	\$79,486.00	\$39,154.71	\$118,640.71
6.	AC938, Occupational Therapist, 10196730	Mary Miller	Voluntary Departure/Retiree	\$88,628.00	\$52,101.00	\$140,729.00
7.	AE025, SLP, 30010338	Jaclyn Ayala	Voluntary	\$127,790.00		\$127,790.00
8.						\$0.00
9.						\$0.00
10.						\$0.00
11.						\$0.00
12.						\$0.00
13.						\$0.00
14.						\$0.00
15.						\$0.00
16.						\$0.00
17.						\$0.00
18.						\$0.00
19.						\$0.00
20.						\$0.00
21.						\$0.00
22.						\$0.00
23.						\$0.00
24.						\$0.00
25.						\$0.00
26.						\$0.00
27.						\$0.00
28.						\$0.00
29.						\$0.00
30.						\$0.00
Departing Total				\$636,548.00	\$248,568.71	\$885,116.71

REPLACED BY

No.	Position Title	Employee Name	Salary	Benefits	Total
1.	AF738, Mental Health Clinician, 30028082	*VACANT* at Adopted Working Budget	\$71,622.00	\$35,220.00	\$106,842.00
2.	AC693, SDC Teacher, 10192755	*VACANT* at Adopted Working Budget	\$71,622.00	\$35,220.00	\$106,842.00
3.	AF077, SDC Teacher, 30019604	*VACANT* at Adopted Working Budget	\$71,622.00	\$35,220.00	\$106,842.00
4.	AC924, Speech Language Pathologist, 10193253	*VACANT* at Adopted Working Budget	\$71,622.00	\$35,220.00	\$106,842.00
5.	AD108, Resource Specialist, 10193009	*VACANT* at Adopted Working Budget	\$71,622.00	\$35,220.00	\$106,842.00
6.	AC938, Occupational Therapist, 10196730	*VACANT* at Adopted Working Budget	\$64,853.00	\$32,839.00	\$97,692.00
7.	AE025, SLP, 30010338	*VACANT* at Adopted Working Budget	\$71,622.00	\$35,220.00	\$106,842.00
8.					\$0.00
9.					\$0.00
10.					\$0.00
11.					\$0.00
12.					\$0.00
13.					\$0.00
14.					\$0.00
15.					\$0.00
16.					\$0.00
17.					\$0.00
18.					\$0.00
19.					\$0.00
20.					\$0.00
21.					\$0.00
22.					\$0.00
23.					\$0.00
24.					\$0.00
25.					\$0.00
26.					\$0.00
27.					\$0.00
28.					\$0.00
29.					\$0.00
30.					\$0.00
Replacement Total			\$494,585.00	\$244,159.00	\$738,744.00
1. Departure Net Difference			\$141,963.00	\$4,409.71	\$146,372.71

California Department of Education, Special Education Division, April 23, 2015

Local Education Agency (LEA) Name
Lakeside Union School District

Special Education Local Plan Area (SELPA)
East County SELPA

EXEMPT REDUCTIONS TO MAINTENANCE OF EFFORT

3. The termination of the obligation to provide a program of special education to a particular child with a disability that is an exceptionally costly program because:

- A. *Child has left the jurisdiction of the agency; OR*
B. *Child 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*

Student Name	Reason (indicate A, B, or C)	Total
1. SSID # 6229734816	A	\$213,929.00
2. SSID # 9696693633	A	\$78,332.20
3. SSID # 5494894626	A	\$65,148.00
4. SSID # 7091009640	A	\$35,297.00
5. SSID # 4376273207	A	\$59,736.00
6. SSID # 1748644817	A	\$43,639.00
7. SSID # 6534380643	A	\$33,921.00
8. SSID # 1596800711	A	\$48,250.00
9.		\$0.00
10.		\$0.00
11.		\$0.00
12.		\$0.00
13.		\$0.00
14.		\$0.00
15.		\$0.00
16.		\$0.00
17.		\$0.00
18.		\$0.00
19.		\$0.00
20.		\$0.00
21.		\$0.00
22.		\$0.00
23.		\$0.00
24.		\$0.00
25.		\$0.00
26.		\$0.00
27.		\$0.00
28.		\$0.00
29.		\$0.00
30.		\$0.00

3. Total of Termination of Obligation \$578,252.20

California Department of Education, Special Education Division, April 23, 2015

Revised 9.18.25

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	305,513.00	0.00	0.00	499,222.00	386,539.00	4,954,765.00		981.00
2000-2999	Classified Salaries	577,641.00	0.00	0.00	74,218.00	237,640.00	2,429,146.00		6,146,039.00
3000-3999	Employee Benefits	587,377.60	0.00	0.00	267,171.20	400,646.85	4,380,005.05		3,318,845.00
4000-4999	Books and Supplies	70,000.00	0.00	0.00	1,250.00	2,000.00	37,400.00		5,635,200.70
5000-5999	Services and Other Operating Expenditures	94,250.00	0.00	0.00	5,500.00	16,504.64	805,047.38		110,650.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		921,302.02
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	1,634,781.60	0.00	0.00	847,361.20	1,043,330.49	12,606,363.43	0.00	16,131,836.72
7310	Transfers of Indirect Costs	480,505.71	0.00	0.00	0.00	0.00	0.00		480,505.71
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	480,505.71	0.00	0.00	0.00	0.00	0.00	0.00	480,505.71
	TOTAL COSTS	2,115,287.31	0.00	0.00	847,361.20	1,043,330.49	12,606,363.43	0.00	16,612,342.43
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	304,812.00	0.00	0.00	499,222.00	386,539.00	4,638,876.20		5,829,449.20
2000-2999	Classified Salaries	577,641.00	0.00	0.00	74,218.00	220,150.56	2,055,848.40		2,927,857.96
3000-3999	Employee Benefits	587,112.60	0.00	0.00	267,171.20	376,166.85	3,966,161.05		5,196,611.70
4000-4999	Books and Supplies	70,000.00	0.00	0.00	1,250.00	2,000.00	37,400.00		110,650.00
5000-5999	Services and Other Operating Expenditures	94,250.00	0.00	0.00	5,500.00	16,200.00	750,039.00		865,989.00
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	1,633,815.60	0.00	0.00	847,361.20	1,001,056.41	11,448,324.65	0.00	14,930,557.86
7310	Transfers of Indirect Costs	394,776.57	0.00	0.00	0.00	0.00	0.00	280,000.00	674,776.57
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	394,776.57	0.00	0.00	0.00	0.00	0.00	280,000.00	674,776.57
	TOTAL BEFORE OBJECT 8980	2,028,592.17	0.00	0.00	847,361.20	1,001,056.41	11,448,324.65	280,000.00	15,605,334.43
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								15,605,334.43

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	565,917.00	0.00	0.00	0.00	0.00	0.00		565,917.00
3000-3999	Employee Benefits	423,244.00	0.00	0.00	0.00	0.00	0.00		423,244.00
4000-4999	Books and Supplies	70,000.00	0.00	0.00	0.00	0.00	0.00		70,000.00
5000-5999	Services and Other Operating Expenditures	49,000.00	0.00	0.00	0.00	0.00	0.00		49,000.00
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	1,108,161.00	0.00	0.00	0.00	0.00	0.00	0.00	1,108,161.00
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
	TOTAL BEFORE OBJECT 8980	1,108,161.00	0.00	0.00	0.00	0.00	0.00	0.00	1,108,161.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								7,715,709.94
	TOTAL COSTS								8,823,870.94

• 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									
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	266,592.03	0.00	0.00	597,110.09	278,393.03	4,704,249.04		5,846,344.19
2000-2999	Classified Salaries	548,719.36	0.00	0.00	134,648.07	169,398.41	2,260,078.93		3,112,844.77
3000-3999	Employee Benefits	523,177.37	0.00	0.00	342,015.48	290,359.16	3,990,116.65		5,145,668.66
4000-4999	Books and Supplies	59,594.33	0.00	0.00	2,704.76	1,699.24	34,328.84		98,327.17
5000-5999	Services and Other Operating Expenditures	76,467.80	0.00	0.00	24,248.75	20,838.75	2,222,385.30		2,343,940.60
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	1,474,550.89	0.00	0.00	1,100,727.15	760,688.59	13,211,158.76	0.00	16,547,125.39
7310	Transfers of Indirect Costs	1,204,400.26	0.00	0.00	0.00	0.00	0.00		1,204,400.26
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	324,226.41	0.00	0.00	0.00	0.00	0.00		324,226.41
	TOTAL COSTS	1,204,400.26	0.00	0.00	1,100,727.15	760,688.59	13,211,158.76	0.00	17,751,525.65
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	22,400.89		22,400.89
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	24,611.81	665,847.87		690,459.68
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	32,920.93	486,178.30		519,099.23
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	1,200.22	101,275.02		102,475.24
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	58,732.96	1,275,702.08	0.00	1,334,435.04
7310	Transfers of Indirect Costs	108,113.75	0.00	0.00	0.00	0.00	0.00		108,113.75
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	108,113.75	0.00	0.00	0.00	0.00	0.00	0.00	108,113.75
	TOTAL BEFORE OBJECT 8980	108,113.75	0.00	0.00	0.00	58,732.96	1,275,702.08	0.00	1,442,548.79
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								18,794.79
	TOTAL COSTS								1,423,754.00

California Dept of Education
SACS Financial Reporting Software - SACS V13
File: SEMB, Version 9

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)								8,504,910.29
	TOTAL COSTS								9,513,675.93

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

SELPA: East County (PC)

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/subseqyrtrckwrksh.t.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/ideamoexempwrksh.t.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
1. - Voluntary departure	146,372.00	
3. - Termination of obligation	578,252.00	
Total exempt reductions	724,624.00	0.00

SECTION 2

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

SELPA: East County (PC)

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

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.228(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 e)	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 e)	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 e)	0.00	(f)

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

[illegible]

Column A	Column B	Column C
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Less: Exempt reduction(s) from SECTION 1

Budgeted Amounts	Comparison Year	Difference
FY 2025-26	FY 2024-25	
16,612,342.43		
1,007,008.00		
15,605,334.43	16,651,998.06	
	(324,226.41)	
	16,327,771.65	
	724,624.00	

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

37 68189 0000000
Report SEMB
F8AKN2AYUK(2024-25)

SELPA:

East County (PC)

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

e. Per capita state and local expenditures (Test2c/Test2d)

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.

	0.00
	15,603,147.65
	981.00
	15,905.35
	2.23

B. LOCAL EXPENDITURES ONLY METHOD

Test 3

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

a. Expenditures paid from local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

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

Budget	Comparison Year	Difference
FY 2025-26	FY 2024-25	
8,823,870.94	9,513,675.93	
	0.00	
	9,513,675.93	
	0.00	
	0.00	
8,823,870.94	9,513,675.93	(689,804.99)

Test 4

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

a. Expenditures paid from local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

b. Special education unduplicated pupil count

c. Per capita local expenditures (Test4a/Test4b)

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.

Budget	Comparison Year	Difference
FY 2025-26	FY 2024-25	
8,823,870.94	9,513,675.93	
	0.00	
	9,513,675.93	
	0.00	
	0.00	
8,823,870.94	9,513,675.93	
981.00	981.00	
8,994.77	9,697.94	(703.17)

SELPA: East County (PC)

Samantha Orahood

Contact Name

Director of Finance

Title

619.390.2600 x2604

Telephone Number

sorahood@lsusd.net

Email Address

SELPA: East County (PC)

Object Code	Description	San Diego County Office of Education (PC00)	Alpine Union Elementary (PC01)	Cajon Valley Union Elementary (PC02)	Dehesa Elementary (PC03)	Grossmont Union High (PC04)	Jamul-Dulzura Union Elementary (PC05)
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: East County (PC)

Object Code	Description	San Diego County Office of Education (PC00)	Alpine Union Elementary (PC01)	Cajon Valley Union Elementary (PC02)	Dehesa Elementary (PC03)	Grossmont Union High (PC04)	Jamul-Dulzura Union Elementary (PC05)
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: East County (PC)

Object Code	Description	La Mesa-Spring Valley (PC06)	Lakeside Union Elementary (PC07)	Lemon Grove Elementary (PC08)	Mountain Empire Unified (PC09)	Santee Elementary (PC10)	Barona Indian Charter (PCA1)
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: East County (PC)

Object Code	Description	La Mesa-Spring Valley (PC06)	Lakeside Union Elementary (PC07)	Lemon Grove Elementary (PC08)	Mountain Empire Unified (PC09)	Santee Elementary (PC10)	Barona Indian Charter (PCA1)
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:

East County (PC)

	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
		Transfers of Indirect Costs		0.00
	7310	Transfers of Indirect Costs - Interfund		0.00
	7350	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
		Transfers of Indirect Costs		0.00
	7310	Transfers of Indirect Costs - Interfund		0.00
	7350	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:

East County (PC)

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
	Transfers of Indirect Costs		0.00
7310	Transfers of Indirect Costs - Interfund		0.00
7350	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			

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

EXEMPT REDUCTIONS TO MAINTENANCE OF EFFORT

IDEA Regulations 34 Code of Federal Regulations § 300.204

Local Education Agency (LEA) Name Lakeside Union School District		Special Education Local Plan Area (SELPA) East County SELPA
Name of Person Completing Report Samantha Orahood		Telephone & Fax Numbers 619.390.2600 ext. 2604
Maintenance of Effort (MOE) Shortfall from LEA MOE Calculation (LMC-A or LMC-B) Worksheet	\$0.00	FY 2025/26
<i>The LEA may reduce the level of expenditures below the level of the preceding fiscal year if the reduction is attributable to any of the following reasons. Provide specific details and dollar amounts. If the total justifications equal/exceed the MOE shortfall, fiscal effort has been maintained for the reporting year.</i>		
1. The voluntary departure, by retirement or otherwise, or departure for just cause, of certificated and/or classified special education or related services personnel (does not include contract non-renewal or staff lay-off due to budget shortfall). ENTER INFORMATION on the <i>detail reduction 1</i> tab; totals will carry forward to this section		\$146,372.71
2. A decrease in enrollment of children with disabilities. ENTER INFORMATION on the <i>detail reduction 2</i> tab; totals will carry forward to this section		\$0.00
3. The termination of the obligation to provide a program of special education to a particular child with a disability that is an exceptionally costly program because: A. <i>Child has left the jurisdiction of the agency; OR</i> B. <i>Child has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has</i> C. <i>No longer needs the program of special education</i> ENTER INFORMATION on the <i>detail reduction 3</i> tab; totals will carry forward to this section		\$578,252.20
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities (must have per unit cost of \$5,000 or more). ENTER INFORMATION on the <i>detail reduction 4</i> tab; totals will carry forward to this section		\$0.00
TOTAL ALLOWABLE EXEMPTIONS TO MOE (must equal amount of total exemption reductions entered in Section 1 of the LMC-A or LMC-B)		\$724,624.91
<i>CDE Use Only</i>		
California Department of Education, Special Education Division, April 23, 2015		

Local Education Agency (LEA) Name	Special Education Local Plan Area (SELPA)
Lakeside Union School District	East County SELPA

EXEMPT REDUCTIONS TO MAINTENANCE OF EFFORT

1. The voluntary departure, by retirement or otherwise, or departure for just cause, of certificated and/or classified special education or related services personnel (does not include contract non-renewal or staff lay-off due to budget shortfall).

DEPARTING

No.	Position Title	Employee Name	Reason for Leaving	Salary	Benefits	Total
1.	AF738, Mental Health Clinician, 30028082	Lacy Canton	Voluntary Departure	\$89,032.00	\$42,997.00	\$132,029.00
2.	AC693, SDC Teacher, 10192755	Hailee Didio	Voluntary Departure	\$86,978.00	\$30,484.00	\$117,462.00
3.	AF077, SDC Teacher, 30019604	Wren Edwards	Voluntary Departure	\$59,986.00	\$31,603.00	\$91,589.00
4.	AC924, Speech Language Pathologist, 10193253	Heather Stengel	Voluntary Departure	\$104,648.00	\$52,229.00	\$156,877.00
5.	AD108, Resource Specialist, 10193009	Holly Vance-King	Voluntary Departure	\$79,486.00	\$39,154.71	\$118,640.71
6.	AC938, Occupational Therapist, 10196730	Mary Miller	Voluntary Departure/Retiree	\$88,628.00	\$52,101.00	\$140,729.00
7.	AE025, SLP, 30010338	Jaclyn Ayala	Voluntary	\$127,790.00		\$127,790.00
8.						\$0.00
9.						\$0.00
10.						\$0.00
11.						\$0.00
12.						\$0.00
13.						\$0.00
14.						\$0.00
15.						\$0.00
16.						\$0.00
17.						\$0.00
18.						\$0.00
19.						\$0.00
20.						\$0.00
21.						\$0.00
22.						\$0.00
23.						\$0.00
24.						\$0.00
25.						\$0.00
26.						\$0.00
27.						\$0.00
28.						\$0.00
29.						\$0.00
30.						\$0.00
Departing Total				\$636,548.00	\$248,568.71	\$885,116.71

REPLACED BY

No.	Position Title	Employee Name	Salary	Benefits	Total
1.	AF738, Mental Health Clinician, 30028082	*VACANT* at Adopted Working Budget	\$71,622.00	\$35,220.00	\$106,842.00
2.	AC693, SDC Teacher, 10192755	*VACANT* at Adopted Working Budget	\$71,622.00	\$35,220.00	\$106,842.00
3.	AF077, SDC Teacher, 30019604	*VACANT* at Adopted Working Budget	\$71,622.00	\$35,220.00	\$106,842.00
4.	AC924, Speech Language Pathologist, 10193253	*VACANT* at Adopted Working Budget	\$71,622.00	\$35,220.00	\$106,842.00
5.	AD108, Resource Specialist, 10193009	*VACANT* at Adopted Working Budget	\$71,622.00	\$35,220.00	\$106,842.00
6.	AC938, Occupational Therapist, 10196730	*VACANT* at Adopted Working Budget	\$64,853.00	\$32,839.00	\$97,692.00
7.	AE025, SLP, 30010338	*VACANT* at Adopted Working Budget	\$71,622.00	\$35,220.00	\$106,842.00
8.					\$0.00
9.					\$0.00
10.					\$0.00
11.					\$0.00
12.					\$0.00
13.					\$0.00
14.					\$0.00
15.					\$0.00
16.					\$0.00
17.					\$0.00
18.					\$0.00
19.					\$0.00
20.					\$0.00
21.					\$0.00
22.					\$0.00
23.					\$0.00
24.					\$0.00
25.					\$0.00
26.					\$0.00
27.					\$0.00
28.					\$0.00
29.					\$0.00
30.					\$0.00
Replacement Total			\$494,585.00	\$244,159.00	\$738,744.00
1. Departure Net Difference			\$141,963.00	\$4,409.71	\$146,372.71

California Department of Education, Special Education Division, April 23, 2015

Local Education Agency (LEA) Name
Lakeside Union School District

Special Education Local Plan Area (SELPA)
East County SELPA

EXEMPT REDUCTIONS TO MAINTENANCE OF EFFORT

3. The termination of the obligation to provide a program of special education to a particular child with a disability that is an exceptionally costly program because:

- A. *Child has left the jurisdiction of the agency; OR*
B. *Child 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*

	Student Name	Reason (indicate A, B, or C)	Total
1.	SSID # 6229734816	A	\$213,929.00
2.	SSID # 9696693633	A	\$78,332.20
3.	SSID # 5494894626	A	\$65,148.00
4.	SSID # 7091009640	A	\$35,297.00
5.	SSID # 4376273207	A	\$59,736.00
6.	SSID # 1748644817	A	\$43,639.00
7.	SSID # 6534380643	A	\$33,921.00
8.	SSID # 1596800711	A	\$48,250.00
9.			\$0.00
10.			\$0.00
11.			\$0.00
12.			\$0.00
13.			\$0.00
14.			\$0.00
15.			\$0.00
16.			\$0.00
17.			\$0.00
18.			\$0.00
19.			\$0.00
20.			\$0.00
21.			\$0.00
22.			\$0.00
23.			\$0.00
24.			\$0.00
25.			\$0.00
26.			\$0.00
27.			\$0.00
28.			\$0.00
29.			\$0.00
30.			\$0.00

3. Total of Termination of Obligation \$578,252.20

California Department of Education, Special Education Division, April 23, 2015

Administration:

SCOTT GOERGENS
Superintendent
NATALIE WINSPEAR, Ed.D.
Assistant Superintendent
LISA DAVIS
Assistant Superintendent
ROBIN BALLARIN
Assistant Superintendent



Board of Trustees:

JIM BENNETT
AUTUMN ELLENSON
ANDREW HAYES
LARA HOEFER MOIR
RON KASPER

September 15, 2025

Diana Lynn
SELPA Director
East County SELPA
924 East Main Street
El Cajon, CA 92021

Dear Ms. Lynn,

In working with our SDCOE Business Advisor, the District will make the recommended budget adjustments at First Interim for the 2025-26 Budget to meet the MOE requirement. Attached for your review and approval is the revised SEMB with projected increased Adjustments Operating Expenditures in order to meet our MOE.

With the projected budget Adjustments on the SEMB, the LEA Maintenance of Effort Calculation will show the District met the MOE through the combined State and Local Expenditures Method.

Sincerely,

Scott Goergens
Superintendent

Revised 9.18.25

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	266,592.03	0.00	0.00	597,110.09	278,393.03	4,704,249.04		5,846,344.19
2000-2999	Classified Salaries	548,719.36	0.00	0.00	134,648.07	169,398.41	2,260,078.93		3,112,844.77
3000-3999	Employee Benefits	523,177.37	0.00	0.00	342,015.48	290,359.16	3,990,116.65		5,145,668.66
4000-4999	Books and Supplies	59,594.33	0.00	0.00	2,704.76	1,699.24	34,328.84		98,327.17
5000-5999	Services and Other Operating Expenditures	76,467.80	0.00	0.00	24,248.75	20,838.75	2,222,385.30		2,343,940.60
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	1,474,550.89	0.00	0.00	1,100,727.15	760,688.59	13,211,158.76	0.00	16,547,125.39
7310	Transfers of Indirect Costs	1,204,400.26	0.00	0.00	0.00	0.00	0.00		1,204,400.26
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	324,226.41							324,226.41
	Total Indirect Costs and PCR Allocations	1,528,626.67	0.00	0.00	1,100,727.15	760,688.59	13,211,158.76	0.00	1,528,626.67
	TOTAL COSTS	3,003,177.56	0.00	0.00				0.00	18,075,752.06
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	22,400.89		22,400.89
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	24,611.81	665,847.87		690,459.68
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	32,920.93	486,178.30		519,099.23
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	1,200.22	101,275.02		102,475.24
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	56,732.96	1,275,702.08	0.00	1,334,435.04
7310	Transfers of Indirect Costs	108,113.75	0.00	0.00	0.00	0.00	0.00		108,113.75
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	108,113.75	0.00	0.00	0.00	0.00	0.00	0.00	108,113.75
8980	TOTAL BEFORE OBJECT 8980	108,113.75	0.00	0.00	0.00	58,732.96	1,275,702.08	0.00	1,442,548.79
	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals: resources 3000-3178 & 3410-5810, goals 5000-5999)								
	TOTAL COSTS	266,592.03	0.00	0.00	597,110.09	278,393.03	4,681,848.15		5,823,943.30
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	266,592.03	0.00	0.00	597,110.09	278,393.03	4,681,848.15		1,423,754.00

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	548,719.36	0.00	0.00	134,648.07	144,786.60	1,594,231.06		2,422,385.09
3000-3999	Employee Benefits	523,177.37	0.00	0.00	342,015.48	257,438.23	3,503,936.35		4,626,569.43
4000-4999	Books and Supplies	59,594.33	0.00	0.00	2,704.76	1,599.24	34,328.84		98,327.17
5000-5999	Services and Other Operating Expenditures	76,467.80	0.00	0.00	24,248.75	19,638.53	2,121,110.28		2,241,465.36
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
7310	Transfers of Indirect Costs	1,474,550.89	0.00	0.00	1,100,727.15	701,955.63	11,935,456.68	0.00	15,212,690.35
7350	Transfers of Indirect Costs - Interfund	1,096,286.51	0.00	0.00	0.00	0.00	0.00		1,096,286.51
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	324,226.41							324,226.41
8980	TOTAL BEFORE OBJECT 8980	1,420,512.92	0.00	0.00	0.00	0.00	0.00	0.00	1,420,512.92
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	2,895,063.81	0.00	0.00	1,100,727.15	701,955.63	11,935,456.68	0.00	16,633,203.27
	TOTAL COSTS								18,794.79
									16,651,998.06
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	180.00	2,780.00		2,960.00
2000-2999	Classified Salaries	536,317.36	0.00	0.00	0.00	0.00	0.00		536,317.36
3000-3999	Employee Benefits	380,689.23	0.00	0.00	0.00	16.63	496.15		381,202.01
4000-4999	Books and Supplies	59,594.33	0.00	0.00	0.00	0.00	0.00		59,594.33
5000-5999	Services and Other Operating Expenditures	9,897.15	0.00	0.00	0.00	0.00	0.00		9,897.15
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
7310	Transfers of Indirect Costs	986,498.07	0.00	0.00	0.00	196.63	3,276.15	0.00	989,970.85
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
8980	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	986,498.07	0.00	0.00	0.00	196.63	3,276.15	0.00	989,970.85
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)								18,794.79
	TOTAL COSTS								8,504,910.29
									9,513,675.93

* 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		14,749,820.07	8,091,810.79
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)		14,749,820.07	8,091,810.79
C. Unduplicated Pupil Count			
1. Enter the unduplicated pupil count reported in 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet		1,009.00	
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)		1,009.00	

SELPA: East County (PC)

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/subseqyrtrckwrksh1.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/leamoeexempwrksh1.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:

East County (PC)

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

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)

Maximum available for MOE reduction (50% of increase in funding)

Current year funding (IDEA Section 619 - Resource 3315)

Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)

If (b) is greater than (a).

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

Available for MOE reduction. (line (a) minus line (c), zero if negative)

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).

Available to set aside for EIS (line (b) minus line (e), zero if negative)

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:

East County (PC)

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
b. Less: Expenditures paid from federal sources
c. Expenditures paid from state and local sources
Add/Less: Adjustments required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation
Less: Exempt reduction(s) for SECTION 1
Less: 50% reduction from SECTION 2
Net expenditures paid from state and local sources

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

Actual Expenditures (LE-CY Worksheet) FY 2024-25	Actual Expenditures Comparison Year FY 2022-23	Difference (A - B)
18,075,752.06		
1,423,754.00		
16,651,998.06	15,843,017.48	
	0.00	
	15,843,017.48	
	0.00	
	0.00	
16,651,998.06	15,843,017.48	808,980.58

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
b. Less: Expenditures paid from federal sources
c. Expenditures paid from state and local sources
Add/Less: Adjustments required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation
Less: Exempt reduction(s) from SECTION 1
Less: 50% reduction from SECTION 2
Net expenditures paid from state and local sources
d. Special education unduplicated pupil count
e. Per capita state and local expenditures (Test2c/Test2d)

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.

Actual FY 2024-25	Comparison Year FY 2022-23	Difference
18,075,752.06		
1,423,754.00		
16,651,998.06	15,843,017.48	
	0.00	
	15,843,017.48	
	0.00	
	0.00	
16,651,998.06	15,843,017.48	
981.00	1,005.00	
16,974.51	15,764.20	1,210.32

B. LOCAL EXPENDITURES ONLY METHOD

Actual

Comparison Year

SELPA:

East County (PC)

		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 v.s. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	9,513,675.93	8,091,810.79	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		8,091,810.79	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	9,513,675.93	8,091,810.79	1,421,865.14

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 v.s. actual method based on the per capita local expenditures only.			
	a. Expenditures paid from local sources	9,513,675.93	8,091,810.79	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		8,091,810.79	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	9,513,675.93	8,091,810.79	
	b. Special education unduplicated pupil count	981.00	1,009.00	
	c. Per capita local expenditures (Test4a/Test4b)	9,697.94	8,019.63	1,678.30

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.

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SELPA: East County (PC)

Object Code	Description	San Diego County Office of Education (PC00)	Alpine Union Elementary (PC01)	Cajon Valley Union Elementary (PC02)	Dehesa Elementary (PC03)	Grossmont Union High (PC04)	Jamul-Dulzura Union Elementary (PC05)
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: East County (PC)

Object Code	Description	San Diego County Office of Education (PC00)	Alpine Union Elementary (PC01)	Cajon Valley Union Elementary (PC02)	Dehesa Elementary (PC03)	Grossmont Union High (PC04)	Jamul-Dulzura Union Elementary (PC05)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6810 & 6820)						
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
UNDUPPLICATED PUPIL COUNT							

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

SELPA: East County (PC)

Object Code	Description	La Mesa-Spring Valley (PC06)	Lakeside Union Elementary (PC07)	Lemon Grove Elementary (PC08)	Mountain Empire Unified (PC09)	Santee Elementary (PC10)	Barona Indian Charter (PCA1)
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	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
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	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
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: East County (PC)

Object Code	Description	La Mesa-Spring Valley (PC06)	Lakeside Union Elementary (PC07)	Lemon Grove Elementary (PC08)	Mountain Empire Unified (PC09)	Santee Elementary (PC10)	Barona Indian Charter (PCA1)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6810 & 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:

East County (PC)

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

SELPA: East County (PC)

Object Code	Description	Adjustments*	Total
3000-3999	Employees 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			

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