NAPA COUNTY OFFICE OF EDUCATION

2025-26

Unaudited Actuals

Report

TABLE OF CONTENTS

Contents	Pages
Certification	1
Fund 01 Summary	3
Funds Summary	4
Fund 01: County School Service Fund	5
Fund 10: Special Education Pass-through Fund	13
Fund 12: Child Development Fund	18
Fund 13: Cafeteria Fund	24
Fund 17: Special Reserve - Other than Capital Outlay	30
Fund 35: County Schools Facilities Fund	34
Attendance	40
Schedule of Long-Term Liabilities	43
Every Student Succeeds Act MOE	44
GANN Limit Calculations	46
Indirect Cost Rate Worksheet	49
Interfund Activity	54
Lottery Summary	57

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
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2027-28 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	($430,941.22)
	Adjusted Appropriations Limit	$29,157,901.21
	Appropriations Subject to Limit	$29,157,901.21
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.	
ICR	Preliminary Proposed Indirect Cost Rate	11.30%
	Fixed-with-carry-forward indirect cost rate for use in 2027-28 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2025-26 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

Signed: _____ Date: 10/7/26
County Superintendent/Designee
(Original signature required)

Printed Name: Joshua Schultz Title: County Superintendent

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

For County Office of Education:

Kelly Bucy
Name

Associate Superintendent
Title

(707) 253-6833
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E-mail Address

NAPA COUNTY OFFICE OF EDUCATION
2025-26
Unaudited Actuals, General Fund

	2025-26 Unaudited Actuals			2026-27 Adopted Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES						
LCFF/Property Tax	13,065,794	1,279,851	14,345,645	13,023,287	1,297,105	14,320,392
Federal Revenues	-	9,435,837	9,435,837	-	13,234,693	13,234,693
State Revenues	51,110	12,360,253	12,411,363	51,061	14,624,741	14,675,802
Local Revenues	1,498,076	12,202,729	13,700,805	1,396,228	16,694,304	18,090,532
TOTAL REVENUES	**14,614,980**	**35,278,670**	**49,893,650**	**14,470,576**	**45,850,843**	**60,321,419**
EXPENSES						
Certificated Salaries	1,336,249	3,683,755	5,020,004	1,239,892	4,843,778	6,083,670
Classified Salaries	4,575,958	13,678,045	18,254,003	4,916,054	17,011,496	21,927,550
Employee Benefits	2,284,521	5,033,833	7,318,354	2,384,322	5,804,033	8,188,355
Books & Supplies	454,295	1,526,727	1,981,022	569,530	3,448,834	4,018,364
Services & Operating Exp	2,212,583	10,516,844	12,729,427	3,310,695	15,651,802	18,962,496
Capital Outlay	344,427	160,706	505,133	510,000	43,000	553,000
Other Outgo	4,472,956	160,607	4,633,563	4,107,069	-	4,107,069
Direct/Indirect Support Costs	(3,413,434)	2,737,988	(675,446)	(4,225,129)	3,294,704	(930,425)
TOTAL EXPENDITURES	**12,267,555**	**37,498,505**	**49,766,060**	**12,812,433**	**50,097,647**	**62,910,080**
Excess/Deficiency	**2,347,425**	**(2,219,834)**	**127,590**	**1,658,143**	**(4,246,804)**	**(2,588,661)**
OTHER FINANCING SOURCES/USES						
Transfers In	20,171	-	20,171	1,000	-	1,000
Transfers Out	(705,171)	-	(705,171)	(1,000)	-	(1,000)
Contributions	(1,662,425)	1,662,425	-	(1,455,330)	1,455,330	-
TOTAL OTHER FINANCING	**(2,347,425)**	**1,662,425**	**(685,000)**	**(1,455,330)**	**1,455,330**	**-**
NET INCREASE/DECREASE	**-**	**(557,410)**	**(557,410)**	**202,813**	**(2,791,474)**	**(2,588,661)**
FUND BALANCE						
BEGINNING BALANCES	**10,671,509**	**5,970,185**	**16,641,694**	**10,671,509**	**5,412,776**	**16,084,284**
Adjustments						
ENDING BALANCE	**10,671,509**	**5,412,776**	**16,084,284**	**10,874,322**	**2,621,302**	**13,495,623**
Components of Fund Balance						
Nonspendable	382,162		382,162	39,972		39,972
Restricted		5,412,776	5,412,776		2,621,302	2,621,302
Committed			-			-
Assigned: *Counterparty Risk*	8,438,822		8,438,822	8,538,963		8,538,963
Reserve for Economic Uncertainties 3%	1,850,525		1,850,525	2,295,387	-	2,295,387
UNASSIGNED ENDING FUND BALANCE						

FUND SUMMARY BALANCE

2025-26 Unaudited Actuals

	County School Service Fund Fund 01	Children's Center Fund 12	Cafeteria Fund 13	Special Reserve Fund 17	School Facilities Fund 35
Revenue	$49,893,650	$8,698,569	$1,342,747	$161,988	$35,458
Transfer In	$20,171	$0	$0	$0	$950,000
Transfer Out	$705,171	$265,000	$0	$0	$0
Expenses	$49,766,060	$9,829,931	$1,160,140	$0	$615,927
Surplus / Deficit	-$557,410	-$1,396,362	$182,606	$161,988	$369,531
Beginning Balance	$16,641,694	$6,637,960	$311,548	$5,220,400	$1,625,715
Legally Restricted Balances	$5,412,776	$5,141,400	$294,154	$0	$0
Nonspendable	$382,162	$0	$0	$0	$0
Other Assigned:					
Counterparty Risk	$8,438,822				
Reserve for Capital Projects				$5,382,388	$1,995,246
Reserve for Cashflow Reserve		$100,000	$200,000		
Reserve for Child Development		$198			
Reserve for Economic Uncertainty	$1,850,525				
Unassigned/Unappropriated Balances	**$0**	**$0**	**$0**	**$0**	**$0**

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	13,065,794.30	1,279,850.70	14,345,645.00	13,023,286.50	1,297,105.43	14,320,391.93	-0.2%
2) Federal Revenue		8100-8299	0.00	9,435,836.91	9,435,836.91	0.00	13,234,692.66	13,234,692.66	40.3%
3) Other State Revenue		8300-8599	51,109.74	12,360,253.32	12,411,363.06	51,061.05	14,624,741.29	14,675,802.34	18.2%
4) Other Local Revenue		8600-8799	1,498,075.52	12,202,729.31	13,700,804.83	1,396,227.97	16,694,303.84	18,090,531.81	32.0%
5) TOTAL, REVENUES			14,614,979.56	35,278,670.24	49,893,649.80	14,470,575.52	45,850,843.22	60,321,418.74	20.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,336,248.76	3,683,755.06	5,020,003.82	1,239,891.57	4,843,778.19	6,083,669.76	21.2%
2) Classified Salaries		2000-2999	4,575,957.55	13,678,045.02	18,254,002.57	4,916,054.00	17,011,496.34	21,927,550.34	20.1%
3) Employee Benefits		3000-3999	2,284,521.11	5,033,832.89	7,318,354.00	2,384,322.18	5,804,033.17	8,188,355.35	11.9%
4) Books and Supplies		4000-4999	454,295.22	1,526,726.50	1,981,021.72	569,530.15	3,448,834.14	4,018,364.29	102.8%
5) Services and Other Operating Expenditures		5000-5999	2,212,583.31	10,516,843.73	12,729,427.04	3,310,694.59	15,651,801.61	18,962,496.20	49.0%
6) Capital Outlay		6000-6999	344,426.74	160,706.32	505,133.06	510,000.00	43,000.00	553,000.00	9.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,472,956.12	160,607.18	4,633,563.30	4,107,069.00	0.00	4,107,069.00	-11.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,413,433.84)	2,737,987.83	(675,446.01)	(4,225,128.97)	3,294,703.80	(930,425.17)	37.7%
9) TOTAL, EXPENDITURES			12,267,554.97	37,498,504.53	49,766,059.50	12,812,432.52	50,097,647.25	62,910,079.77	26.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,347,424.59	(2,219,834.29)	127,590.30	1,658,143.00	(4,246,804.03)	(2,588,661.03)	-2,128.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	20,171.12	0.00	20,171.12	1,000.00	0.00	1,000.00	-95.0%
b) Transfers Out		7600-7629	705,171.12	0.00	705,171.12	1,000.00	0.00	1,000.00	-99.9%
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	(1,662,424.59)	1,662,424.59	0.00	(1,455,330.01)	1,455,330.01	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,347,424.59)	1,662,424.59	(685,000.00)	(1,455,330.01)	1,455,330.01	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(557,409.70)	(557,409.70)	202,812.99	(2,791,474.02)	(2,588,661.03)	364.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,671,508.70	5,970,185.43	16,641,694.13	10,671,508.70	5,412,775.73	16,084,284.43	-3.3%
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)			10,671,508.70	5,970,185.43	16,641,694.13	10,671,508.70	5,412,775.73	16,084,284.43	-3.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,671,508.70	5,970,185.43	16,641,694.13	10,671,508.70	5,412,775.73	16,084,284.43	-3.3%
2) Ending Balance, June 30 (E + F1e)			10,671,508.70	5,412,775.73	16,084,284.43	10,874,321.69	2,621,301.71	13,495,623.40	-16.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	39,972.45	0.00	39,972.45	39,972.45	0.00	39,972.45	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	342,189.45	0.00	342,189.45	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	5,412,775.73	5,412,775.73	0.00	2,621,301.71	2,621,301.71	-51.6%
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	8,438,821.61	0.00	8,438,821.61	8,538,962.50	0.00	8,538,962.50	1.2%
Reserve for Counterparty Risk	0000	9780	*8,436,151.52*		*8,436,151.52*			*0.00*	
Counter Party Risk	1100	9780	*2,670.09*		*2,670.09*			*0.00*	
Counter Party Risk	0000	9780			*0.00*	*8,536,292.41*		*8,536,292.41*	
Counter Party Risk	1100	9780			*0.00*	*2,670.09*		*2,670.09*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,850,525.19	0.00	1,850,525.19	2,295,386.74	0.00	2,295,386.74	24.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	13,399,984.87	4,623,683.97	18,023,668.84				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	39,972.45	0.00	39,972.45				
d) with Fiscal Agent/Trustee		9135	746,484.89	0.00	746,484.89				
e) Collections Awaiting Deposit		9140	13,250.03	38,830.78	52,080.81				
2) Investments		9150	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
3) Accounts Receivable		9200	589,676.78	10,494,731.15	11,084,407.93				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	342,189.45	0.00	342,189.45				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			15,131,558.47	15,157,245.90	30,288,804.37				
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	4,419,533.31	2,004,751.54	6,424,284.85				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	40,516.46	7,739,718.63	7,780,235.09				
6) TOTAL, LIABILITIES			4,460,049.77	9,744,470.17	14,204,519.94				
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)			10,671,508.70	5,412,775.73	16,084,284.43				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	2,116,967.00	0.00	2,116,967.00	2,116,967.00	0.00	2,116,967.00	0.0%
Education Protection Account State Aid - Current Year		8012	15,388.00	0.00	15,388.00	15,388.00	0.00	15,388.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	44,550.13	0.00	44,550.13	44,558.00	0.00	44,558.00	0.0%
Timber Yield Tax		8022	33.54	0.00	33.54	0.00	0.00	0.00	-100.0%
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	17,157,848.45	0.00	17,157,848.45	17,123,511.00	0.00	17,123,511.00	-0.2%
Unsecured Roll Taxes		8042	529,972.04	0.00	529,972.04	543,947.00	0.00	543,947.00	2.6%
Prior Years' Taxes		8043	9,640.64	0.00	9,640.64	9,746.00	0.00	9,746.00	1.1%
Supplemental Taxes		8044	281,047.50	0.00	281,047.50	231,260.00	0.00	231,260.00	-17.7%
Education Revenue Augmentation Fund (ERAF)		8045	8,968,906.00	0.00	8,968,906.00	9,123,095.00	0.00	9,123,095.00	1.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	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			29,124,353.30	0.00	29,124,353.30	29,208,472.00	0.00	29,208,472.00	0.3%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(16,058,559.00)	1,279,850.70	(14,778,708.30)	(16,185,185.50)	1,297,105.43	(14,888,080.07)	0.7%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			13,065,794.30	1,279,850.70	14,345,645.00	13,023,286.50	1,297,105.43	14,320,391.93	-0.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	2,290,559.99	2,290,559.99	0.00	1,571,563.15	1,571,563.15	-31.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Title I, Part A, Basic	3010	8290		44,436.00	44,436.00		45,979.00	45,979.00	3.5%
Title I, Part D, Local Delinquent Programs	3025	8290		145,526.00	145,526.00		155,062.00	155,062.00	6.6%
Title II, Part A, Supporting Effective Instruction	4035	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4204, 5630	8290		3,024,707.19	3,024,707.19		6,569,831.19	6,569,831.19	117.2%
Career and Technical Education	3500-3599	8290		16,888.00	16,888.00		15,931.00	15,931.00	-5.7%
All Other Federal Revenue	All Other	8290	0.00	3,913,719.73	3,913,719.73	0.00	4,876,326.32	4,876,326.32	24.6%
TOTAL, FEDERAL REVENUE			0.00	9,435,836.91	9,435,836.91	0.00	13,234,692.66	13,234,692.66	40.3%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,691,606.00	1,691,606.00	0.00	1,619,779.15	1,619,779.15	-4.2%
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	28,095.00	0.00	28,095.00	28,095.00	0.00	28,095.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	14,775.15	6,485.58	21,260.73	14,598.05	5,000.00	19,598.05	-7.8%
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	160,607.16	160,607.16	0.00	0.00	0.00	-100.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,281,955.80	2,281,955.80		2,281,955.80	2,281,955.80	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		202,182.44	202,182.44		75,000.00	75,000.00	-62.9%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,482,482.39	1,482,482.39		2,011,967.00	2,011,967.00	35.7%
Arts and Music in Schools (Prop 28)	6770	8590		51,114.00	51,114.00		60,266.00	60,266.00	17.9%
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	8,239.59	6,483,819.95	6,492,059.54	8,368.00	8,570,773.34	8,579,141.34	32.1%
TOTAL, OTHER STATE REVENUE			51,109.74	12,360,253.32	12,411,363.06	51,061.05	14,624,741.29	14,675,802.34	18.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	718,239.39	0.00	718,239.39	706,649.00	0.00	706,649.00	-1.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	209,577.70	7,820,797.11	8,030,374.81	272,547.50	10,515,748.13	10,788,295.63	34.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	3,590,642.25	3,590,642.25	0.00	4,630,329.16	4,630,329.16	29.0%
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	570,258.43	791,289.95	1,361,548.38	417,031.47	1,548,226.55	1,965,258.02	44.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,498,075.52	12,202,729.31	13,700,804.83	1,396,227.97	16,694,303.84	18,090,531.81	32.0%
TOTAL, REVENUES			14,614,979.56	35,278,670.24	49,893,649.80	14,470,575.52	45,850,843.22	60,321,418.74	20.9%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	597,650.17	1,148,717.94	1,746,368.11	608,961.69	1,281,783.50	1,890,745.19	8.3%
Certificated Pupil Support Salaries		1200	310.26	439,543.42	439,853.68	3,000.00	522,982.69	525,982.69	19.6%
Certificated Supervisors' and Administrators' Salaries		1300	738,288.33	2,095,493.70	2,833,782.03	627,929.88	3,039,012.00	3,666,941.88	29.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,336,248.76	3,683,755.06	5,020,003.82	1,239,891.57	4,843,778.19	6,083,669.76	21.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	155,705.74	4,483,532.49	4,639,238.23	203,475.76	7,456,939.32	7,660,415.08	65.1%
Classified Support Salaries		2200	8,369.51	1,088,777.28	1,097,146.79	700.00	1,116,648.92	1,117,348.92	1.8%
Classified Supervisors' and Administrators' Salaries		2300	3,352,259.10	7,581,719.60	10,933,978.70	3,573,838.91	8,007,287.37	11,581,126.28	5.9%
Clerical, Technical and Office Salaries		2400	1,057,618.45	519,420.00	1,577,038.45	1,128,039.33	400,385.20	1,528,424.53	-3.1%
Other Classified Salaries		2900	2,004.75	4,595.65	6,600.40	10,000.00	30,235.53	40,235.53	509.6%
TOTAL, CLASSIFIED SALARIES			4,575,957.55	13,678,045.02	18,254,002.57	4,916,054.00	17,011,496.34	21,927,550.34	20.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	205,195.55	1,112,582.21	1,317,777.76	234,736.89	1,264,353.75	1,499,090.64	13.8%
PERS		3201-3202	1,243,395.14	2,695,958.76	3,939,353.90	1,308,627.14	3,201,668.97	4,510,296.11	14.5%
OASDI/Medicare/Alternative		3301-3302	84,128.51	333,754.71	417,883.22	85,511.47	388,374.78	473,886.25	13.4%
Health and Welfare Benefits		3401-3402	259,592.33	377,662.42	637,254.75	258,946.01	351,772.00	610,718.01	-4.2%
Unemployment Insurance		3501-3502	2,660.53	7,937.70	10,598.23	2,799.03	9,709.24	12,508.27	18.0%
Workers' Compensation		3601-3602	109,230.91	319,639.80	428,870.71	107,819.42	427,760.87	535,580.29	24.9%
OPEB, Allocated		3701-3702	312,846.50	0.00	312,846.50	316,422.20	0.00	316,422.20	1.1%
OPEB, Active Employees		3751-3752	59,997.60	163,270.48	223,268.08	60,895.08	135,793.66	196,688.74	-11.9%
Other Employee Benefits		3901-3902	7,474.04	23,026.81	30,500.85	8,564.94	24,599.90	33,164.84	8.7%
TOTAL, EMPLOYEE BENEFITS			2,284,521.11	5,033,832.89	7,318,354.00	2,384,322.18	5,804,033.17	8,188,355.35	11.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	10,129.95	10,129.95	0.00	10,500.00	10,500.00	3.7%
Books and Other Reference Materials		4200	2,323.26	46,215.07	48,538.33	8,950.00	30,065.82	39,015.82	-19.6%
Materials and Supplies		4300	285,363.97	853,529.16	1,138,893.13	361,836.95	2,494,549.62	2,856,386.57	150.8%
Noncapitalized Equipment		4400	142,038.37	566,374.28	708,412.65	198,743.20	892,718.70	1,091,461.90	54.1%
Food		4700	24,569.62	50,478.04	75,047.66	0.00	21,000.00	21,000.00	-72.0%
TOTAL, BOOKS AND SUPPLIES			454,295.22	1,526,726.50	1,981,021.72	569,530.15	3,448,834.14	4,018,364.29	102.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	64,657.50	4,488,986.98	4,553,644.48	355,669.13	9,031,337.88	9,387,007.01	106.1%
Travel and Conferences		5200	173,452.36	500,256.71	673,709.07	215,416.21	736,714.08	952,130.29	41.3%
Dues and Memberships		5300	71,967.84	6,272.51	78,240.35	74,975.00	19,490.08	94,465.08	20.7%
Insurance		5400 - 5499	203,611.20	0.00	203,611.20	330,000.00	0.00	330,000.00	62.1%
Operations and Housekeeping Services		5500	203,708.13	22,907.12	226,615.25	239,250.00	25,500.00	264,750.00	16.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	154,633.59	183,861.93	338,495.52	188,350.00	210,663.89	399,013.89	17.9%
Transfers of Direct Costs		5710	(74,445.10)	74,445.10	0.00	(97,848.37)	97,848.37	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(225,798.82)	(4,474.00)	(230,272.82)	(262,336.91)	0.00	(262,336.91)	13.9%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	1,370,515.48	5,220,381.63	6,590,897.11	2,105,105.48	5,493,853.99	7,598,959.47	15.3%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Communications		5900	270,281.13	24,205.75	294,486.88	162,114.05	36,393.32	198,507.37	-32.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,212,583.31	10,516,843.73	12,729,427.04	3,310,694.59	15,651,801.61	18,962,496.20	49.0%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	184,927.00	0.00	184,927.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	33,856.00	38,404.00	72,260.00	500,000.00	43,000.00	543,000.00	651.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	125,643.74	122,302.32	247,946.06	10,000.00	0.00	10,000.00	-96.0%
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			344,426.74	160,706.32	505,133.06	510,000.00	43,000.00	553,000.00	9.5%
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	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	160,607.18	160,607.18	0.00	0.00	0.00	-100.0%
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%
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	3,888,650.00	0.00	3,888,650.00	3,507,069.00	0.00	3,507,069.00	-9.8%
Debt Service									
Debt Service - Interest		7438	313,959.67	0.00	313,959.67	320,000.00	0.00	320,000.00	1.9%
Other Debt Service - Principal		7439	270,346.45	0.00	270,346.45	280,000.00	0.00	280,000.00	3.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,472,956.12	160,607.18	4,633,563.30	4,107,069.00	0.00	4,107,069.00	-11.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,737,987.83)	2,737,987.83	0.00	(3,294,703.80)	3,294,703.80	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(675,446.01)	0.00	(675,446.01)	(930,425.17)	0.00	(930,425.17)	37.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,413,433.84)	2,737,987.83	(675,446.01)	(4,225,128.97)	3,294,703.80	(930,425.17)	37.7%
TOTAL, EXPENDITURES			12,267,554.97	37,498,504.53	49,766,059.50	12,812,432.52	50,097,647.25	62,910,079.77	26.4%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	20,171.12	0.00	20,171.12	1,000.00	0.00	1,000.00	-95.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,171.12	0.00	20,171.12	1,000.00	0.00	1,000.00	-95.0%
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	700,000.00	0.00	700,000.00	0.00	0.00	0.00	-100.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,171.12	0.00	5,171.12	1,000.00	0.00	1,000.00	-80.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			705,171.12	0.00	705,171.12	1,000.00	0.00	1,000.00	-99.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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									

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	(1,662,424.59)	1,662,424.59	0.00	(1,455,330.01)	1,455,330.01	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,662,424.59)	1,662,424.59	0.00	(1,455,330.01)	1,455,330.01	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(2,347,424.59)	1,662,424.59	(685,000.00)	(1,455,330.01)	1,455,330.01	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	13,065,794.30	1,279,850.70	14,345,645.00	13,023,286.50	1,297,105.43	14,320,391.93	-0.2%
2) Federal Revenue		8100-8299	0.00	9,435,836.91	9,435,836.91	0.00	13,234,692.66	13,234,692.66	40.3%
3) Other State Revenue		8300-8599	51,109.74	12,360,253.32	12,411,363.06	51,061.05	14,624,741.29	14,675,802.34	18.2%
4) Other Local Revenue		8600-8799	1,498,075.52	12,202,729.31	13,700,804.83	1,396,227.97	16,694,303.84	18,090,531.81	32.0%
5) TOTAL, REVENUES			14,614,979.56	35,278,670.24	49,893,649.80	14,470,575.52	45,850,843.22	60,321,418.74	20.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		1,081,550.37	10,834,336.58	11,915,886.95	1,257,658.82	15,415,733.12	16,673,391.94	39.9%
2) Instruction - Related Services	2000-2999		1,322,006.45	20,615,762.56	21,937,769.01	1,400,755.40	27,936,135.33	29,336,890.73	33.7%
3) Pupil Services	3000-3999		6,265.40	2,261,800.94	2,268,066.34	160,078.90	2,492,155.56	2,652,234.46	16.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	4,133.00	4,133.00	New
7) General Administration	7000-7999		4,507,632.30	2,778,419.83	7,286,052.13	4,672,686.65	3,331,953.80	8,004,640.45	9.9%
8) Plant Services	8000-8999		877,144.33	847,577.44	1,724,721.77	1,214,183.75	917,536.44	2,131,720.19	23.6%
9) Other Outgo	9000-9999	Except 7600-7699	4,472,956.12	160,607.18	4,633,563.30	4,107,069.00	0.00	4,107,069.00	-11.4%
10) TOTAL, EXPENDITURES			12,267,554.97	37,498,504.53	49,766,059.50	12,812,432.52	50,097,647.25	62,910,079.77	26.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,347,424.59	(2,219,834.29)	127,590.30	1,658,143.00	(4,246,804.03)	(2,588,661.03)	-2,128.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	20,171.12	0.00	20,171.12	1,000.00	0.00	1,000.00	-95.0%
b) Transfers Out		7600-7629	705,171.12	0.00	705,171.12	1,000.00	0.00	1,000.00	-99.9%
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	(1,662,424.59)	1,662,424.59	0.00	(1,455,330.01)	1,455,330.01	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,347,424.59)	1,662,424.59	(685,000.00)	(1,455,330.01)	1,455,330.01	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(557,409.70)	(557,409.70)	202,812.99	(2,791,474.02)	(2,588,661.03)	364.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,671,508.70	5,970,185.43	16,641,694.13	10,671,508.70	5,412,775.73	16,084,284.43	-3.3%
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)			10,671,508.70	5,970,185.43	16,641,694.13	10,671,508.70	5,412,775.73	16,084,284.43	-3.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,671,508.70	5,970,185.43	16,641,694.13	10,671,508.70	5,412,775.73	16,084,284.43	-3.3%
2) Ending Balance, June 30 (E + F1e)			10,671,508.70	5,412,775.73	16,084,284.43	10,874,321.69	2,621,301.71	13,495,623.40	-16.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	39,972.45	0.00	39,972.45	39,972.45	0.00	39,972.45	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	342,189.45	0.00	342,189.45	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	5,412,775.73	5,412,775.73	0.00	2,621,301.71	2,621,301.71	-51.6%
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	8,438,821.61	0.00	8,438,821.61	8,538,962.50	0.00	8,538,962.50	1.2%
Reserve for Counterparty Risk	0000	9780	*8,436,151.52*		*8,436,151.52*			*0.00*	
Counter Party Risk	1100	9780	*2,670.09*		*2,670.09*			*0.00*	
Counter Party Risk	0000	9780			*0.00*	*8,536,292.41*		*8,536,292.41*	
Counter Party Risk	1100	9780			*0.00*	*2,670.09*		*2,670.09*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,850,525.19	0.00	1,850,525.19	2,295,386.74	0.00	2,295,386.74	24.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
6018	Student Support and Enrichment Block Grant	272,012.23	43,480.59
6300	Lottery: Instructional Materials	5,029.60	5,029.60
6383	Golden State Pathways Program	601,887.66	601,887.66
6500	Special Education	427,107.79	427,107.79
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	1,411,569.74	709,755.67
6620	Reversing Opioid Overdoses	13,160.00	13,160.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	98,298.00	27,247.00
7399	LCFF Equity Multiplier	286,714.80	37,617.80
7435	Learning Recovery Emergency Block Grant	8,536.00	8,536.00
7810	Other Restricted State	47,725.76	39,549.51
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	78,706.07	78,706.07
9010	Other Restricted Local	2,162,028.08	629,224.02
Total, Restricted Balance		5,412,775.73	2,621,301.71

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	14,789,997.46	14,853,693.88	0.4%
2) Federal Revenue		8100-8299	4,488,050.00	4,633,514.00	3.2%
3) Other State Revenue		8300-8599	1,150,879.00	1,078,002.00	-6.3%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			20,428,926.46	20,565,209.88	0.7%
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	20,428,926.46	20,565,209.88	0.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,428,926.46	20,565,209.88	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(108,449.00)		
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		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,596,499.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,488,050.00		
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	4,488,050.00		
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			4,488,050.00		
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)			0.00		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	14,789,997.46	14,853,693.88	0.4%
TOTAL, LCFF SOURCES			14,789,997.46	14,853,693.88	0.4%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	4,488,050.00	4,633,514.00	3.2%
TOTAL, FEDERAL REVENUE			4,488,050.00	4,633,514.00	3.2%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	1,078,002.00	1,078,002.00	0.0%
Prior Years	6500	8319	72,877.00	0.00	-100.0%
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%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,150,879.00	1,078,002.00	-6.3%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			20,428,926.46	20,565,209.88	0.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	4,488,050.00	4,633,514.00	3.2%
To County Offices		7212	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	1,151,709.84	1,078,002.00	-6.4%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	14,789,166.62	14,853,693.88	0.4%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			20,428,926.46	20,565,209.88	0.7%
TOTAL, EXPENDITURES			20,428,926.46	20,565,209.88	0.7%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	14,789,997.46	14,853,693.88	0.4%
2) Federal Revenue		8100-8299	4,488,050.00	4,633,514.00	3.2%
3) Other State Revenue		8300-8599	1,150,879.00	1,078,002.00	-6.3%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			20,428,926.46	20,565,209.88	0.7%
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	20,428,926.46	20,565,209.88	0.7%
10) TOTAL, EXPENDITURES			20,428,926.46	20,565,209.88	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	772,795.36	1,116,730.90	44.5%
3) Other State Revenue		8300-8599	6,044,898.50	5,963,562.56	-1.3%
4) Other Local Revenue		8600-8799	1,880,875.62	1,532,482.01	-18.5%
5) TOTAL, REVENUES			8,698,569.48	8,612,775.47	-1.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,348,245.03	2,453,810.86	4.5%
2) Classified Salaries		2000-2999	2,040,215.29	2,207,832.32	8.2%
3) Employee Benefits		3000-3999	1,660,626.04	2,074,353.19	24.9%
4) Books and Supplies		4000-4999	342,163.52	1,108,834.66	224.1%
5) Services and Other Operating Expenditures		5000-5999	387,013.91	2,707,220.48	599.5%
6) Capital Outlay		6000-6999	2,404,179.78	1,945,850.00	-19.1%
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	647,487.46	901,470.27	39.2%
9) TOTAL, EXPENDITURES			9,829,931.03	13,399,371.78	36.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,131,361.55)	(4,786,596.31)	323.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	265,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(265,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,396,361.55)	(4,786,596.31)	242.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,637,959.58	5,241,598.03	-21.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,637,959.58	5,241,598.03	-21.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,637,959.58	5,241,598.03	-21.0%
2) Ending Balance, June 30 (E + F1e)			5,241,598.03	455,001.72	-91.3%
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	5,141,399.68	613,888.03	-88.1%
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	100,198.35	0.00	-100.0%
Reserve for Cashflow	0000	9780	*100,000.00*		
Reserve for Child Development	0000	9780	*198.35*		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(158,886.31)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,254,920.26		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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	2,572,704.02		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,827,624.28		
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	452,054.74		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	133,971.51		
6) TOTAL, LIABILITIES			586,026.25		
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)			5,241,598.03		
FEDERAL REVENUE					
Child Nutrition Programs		8220	138,365.24	144,000.00	4.1%
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	634,430.12	972,730.90	53.3%
TOTAL, FEDERAL REVENUE			772,795.36	1,116,730.90	44.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	5,516.25	6,000.00	8.8%
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	4,887,187.00	4,887,187.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,152,195.25	1,070,375.56	-7.1%
TOTAL, OTHER STATE REVENUE			6,044,898.50	5,963,562.56	-1.3%
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	170,348.43	140,400.00	-17.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	16,214.90	7,714.23	-52.4%
Interagency Services		8677	1,455,313.46	1,384,367.78	-4.9%
All Other Fees and Contracts		8689	43,439.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	195,559.83	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,880,875.62	1,532,482.01	-18.5%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, REVENUES			8,698,569.48	8,612,775.47	-1.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,909,694.38	2,104,377.02	10.2%
Certificated Pupil Support Salaries		1200	23,505.84	24,582.80	4.6%
Certificated Supervisors' and Administrators' Salaries		1300	415,044.81	324,851.04	-21.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,348,245.03	2,453,810.86	4.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	936,315.96	985,725.30	5.3%
Classified Support Salaries		2200	295,371.40	364,475.98	23.4%
Classified Supervisors' and Administrators' Salaries		2300	653,829.39	716,819.04	9.6%
Clerical, Technical and Office Salaries		2400	154,698.54	140,812.00	-9.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,040,215.29	2,207,832.32	8.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	441,951.22	696,809.03	57.7%
PERS		3201-3202	673,611.08	771,884.79	14.6%
OASDI/Medicare/Alternative		3301-3302	67,690.35	66,326.66	-2.0%
Health and Welfare Benefits		3401-3402	300,129.13	361,253.33	20.4%
Unemployment Insurance		3501-3502	2,101.62	2,252.54	7.2%
Workers' Compensation		3601-3602	81,271.55	81,476.48	0.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	45,078.07	46,215.50	2.5%
Other Employee Benefits		3901-3902	48,793.02	48,134.86	-1.3%
TOTAL, EMPLOYEE BENEFITS			1,660,626.04	2,074,353.19	24.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	4,521.95	4,000.00	-11.5%
Materials and Supplies		4300	138,956.55	954,382.78	586.8%
Noncapitalized Equipment		4400	70,069.09	8,625.44	-87.7%
Food		4700	128,615.93	141,826.44	10.3%
TOTAL, BOOKS AND SUPPLIES			342,163.52	1,108,834.66	224.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	1,829,971.74	New
Travel and Conferences		5200	8,240.06	4,124.09	-50.0%
Dues and Memberships		5300	1,950.00	1,950.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	91,623.94	104,377.43	13.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,513.86	24,001.00	11.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	58,778.69	93,351.00	58.8%
Professional/Consulting Services and Operating Expenditures		5800	196,125.08	628,992.14	220.7%
Communications		5900	8,782.28	20,453.08	132.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			387,013.91	2,707,220.48	599.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	253,822.09	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,054,763.65	1,938,850.00	-5.6%
Equipment		6400	95,594.04	7,000.00	-92.7%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,404,179.78	1,945,850.00	-19.1%
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					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	647,487.46	901,470.27	39.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			647,487.46	901,470.27	39.2%
TOTAL, EXPENDITURES			9,829,931.03	13,399,371.78	36.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	265,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			265,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
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					
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)			(265,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	772,795.36	1,116,730.90	44.5%
3) Other State Revenue		8300-8599	6,044,898.50	5,963,562.56	-1.3%
4) Other Local Revenue		8600-8799	1,880,875.62	1,532,482.01	-18.5%
5) TOTAL, REVENUES			8,698,569.48	8,612,775.47	-1.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,246,864.55	7,064,792.32	66.4%
2) Instruction - Related Services	2000-2999		1,607,171.11	1,769,143.61	10.1%
3) Pupil Services	3000-3999		507,644.94	847,994.22	67.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		111,220.83	110,030.00	-1.1%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		647,487.46	901,470.27	39.2%
8) Plant Services	8000-8999		2,709,542.14	2,705,941.36	-0.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,829,931.03	13,399,371.78	36.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,131,361.55)	(4,786,596.31)	323.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	265,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(265,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,396,361.55)	(4,786,596.31)	242.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,637,959.58	5,241,598.03	-21.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,637,959.58	5,241,598.03	-21.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,637,959.58	5,241,598.03	-21.0%
2) Ending Balance, June 30 (E + F1e)			5,241,598.03	455,001.72	-91.3%
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	5,141,399.68	613,888.03	-88.1%
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	100,198.35	0.00	-100.0%
Reserve for Cashflow	0000	9780	*100,000.00*		
Reserve for Child Development	0000	9780	*198.35*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(158,886.31)	New

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5066	Early Education: ARP California State Preschool Program - Rate Supplements	601,172.00	0.00
7810	Other Restricted State	2,467,106.35	0.00
9010	Other Restricted Local	2,073,121.33	613,888.03
Total, Restricted Balance		5,141,399.68	613,888.03

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,335,726.43	1,311,594.00	-1.8%
3) Other State Revenue		8300-8599	186.99	8,011.43	4,184.4%
4) Other Local Revenue		8600-8799	6,833.26	5,672.08	-17.0%
5) TOTAL, REVENUES			1,342,746.68	1,325,277.51	-1.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	285,088.71	305,406.95	7.1%
3) Employee Benefits		3000-3999	89,902.22	95,949.07	6.7%
4) Books and Supplies		4000-4999	564,192.71	703,660.03	24.7%
5) Services and Other Operating Expenditures		5000-5999	192,998.11	182,307.99	-5.5%
6) Capital Outlay		6000-6999	0.00	10,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	27,958.55	28,954.90	3.6%
9) TOTAL, EXPENDITURES			1,160,140.30	1,326,278.94	14.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			182,606.38	(1,001.43)	-100.5%
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)			182,606.38	(1,001.43)	-100.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	311,547.87	494,154.25	58.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			311,547.87	494,154.25	58.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			311,547.87	494,154.25	58.6%
2) Ending Balance, June 30 (E + F1e)			494,154.25	493,152.82	-0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	294,154.25	293,152.82	-0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	200,000.00	200,000.00	0.0%
Reserve for Cashflow	0000	9780	*200,000.00*		
Reserve for Cashflow	0000	9780		*200,000.00*	
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	190,847.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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	339,970.10		
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			530,817.14		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	36,662.89		
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			36,662.89		
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)			494,154.25		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,335,726.43	1,311,594.00	-1.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,335,726.43	1,311,594.00	-1.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	186.99	8,011.43	4,184.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			186.99	8,011.43	4,184.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,833.26	5,672.08	-17.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,833.26	5,672.08	-17.0%
TOTAL, REVENUES			1,342,746.68	1,325,277.51	-1.3%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	285,088.71	305,406.95	7.1%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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			285,088.71	305,406.95	7.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	76,432.39	81,879.59	7.1%
OASDI/Medicare/Alternative		3301-3302	4,082.38	4,370.76	7.1%
Health and Welfare Benefits		3401-3402	1,126.87	1,126.82	0.0%
Unemployment Insurance		3501-3502	140.67	150.74	7.2%
Workers' Compensation		3601-3602	5,240.29	5,336.34	1.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	2,879.62	3,084.82	7.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			89,902.22	95,949.07	6.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	75,115.60	59,572.57	-20.7%
Noncapitalized Equipment		4400	2,891.54	7,087.46	145.1%
Food		4700	486,185.57	637,000.00	31.0%
TOTAL, BOOKS AND SUPPLIES			564,192.71	703,660.03	24.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	7,281.73	7,650.00	5.1%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	171,494.13	168,985.91	-1.5%
Professional/Consulting Services and Operating Expenditures		5800	14,222.25	5,672.08	-60.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			192,998.11	182,307.99	-5.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	10,000.00	New
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	10,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	27,958.55	28,954.90	3.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			27,958.55	28,954.90	3.6%
TOTAL, EXPENDITURES			1,160,140.30	1,326,278.94	14.3%
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					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
SOURCES					
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					
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	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,335,726.43	1,311,594.00	-1.8%
3) Other State Revenue		8300-8599	186.99	8,011.43	4,184.4%
4) Other Local Revenue		8600-8799	6,833.26	5,672.08	-17.0%
5) TOTAL, REVENUES			1,342,746.68	1,325,277.51	-1.3%
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		1,132,181.75	1,297,324.04	14.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		27,958.55	28,954.90	3.6%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,160,140.30	1,326,278.94	14.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			182,606.38	(1,001.43)	-100.5%
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)			182,606.38	(1,001.43)	-100.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	311,547.87	494,154.25	58.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			311,547.87	494,154.25	58.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			311,547.87	494,154.25	58.6%
2) Ending Balance, June 30 (E + F1e)			494,154.25	493,152.82	-0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	294,154.25	293,152.82	-0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	200,000.00	200,000.00	0.0%
Reserve for Cashflow	0000	9780	*200,000.00*		
Reserve for Cashflow	0000	9780		*200,000.00*	
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	2025-26 Unaudited Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,001.43	0.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	292,998.41	292,998.41
5330	Child Nutrition: Summer Food Service Program Operations	154.41	154.41
Total, Restricted Balance		294,154.25	293,152.82

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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	161,988.29	148,600.00	-8.3%
5) TOTAL, REVENUES			161,988.29	148,600.00	-8.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			161,988.29	148,600.00	-8.3%
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)			161,988.29	148,600.00	-8.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,220,400.03	5,382,388.32	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,220,400.03	5,382,388.32	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,220,400.03	5,382,388.32	3.1%
2) Ending Balance, June 30 (E + F1e)			5,382,388.32	5,530,988.32	2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	5,382,388.32	5,530,988.32	2.8%
Reserve for Capital Project	0000	9780	*5,382,388.32*		
Reserve for Capital Project	0000	9780		*5,530,988.32*	
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	5,382,388.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,382,388.32		
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			
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)			5,382,388.32		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	161,988.29	148,600.00	-8.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			161,988.29	148,600.00	-8.3%
TOTAL, REVENUES			161,988.29	148,600.00	-8.3%
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%
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+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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	161,988.29	148,600.00	-8.3%
5) TOTAL, REVENUES			161,988.29	148,600.00	-8.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			161,988.29	148,600.00	-8.3%
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)			161,988.29	148,600.00	-8.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,220,400.03	5,382,388.32	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,220,400.03	5,382,388.32	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,220,400.03	5,382,388.32	3.1%
2) Ending Balance, June 30 (E + F1e)			5,382,388.32	5,530,988.32	2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	5,382,388.32	5,530,988.32	2.8%
Reserve for Capital Project	0000	9780	*5,382,388.32*		
Reserve for Capital Project	0000	9780		*5,530,988.32*	
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	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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	35,458.13	38,643.00	9.0%
5) TOTAL, REVENUES			35,458.13	38,643.00	9.0%
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	522,875.00	0.00	-100.0%
6) Capital Outlay		6000-6999	93,052.00	438,643.00	371.4%
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, EXPENDITURES			615,927.00	438,643.00	-28.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(580,468.87)	(400,000.00)	-31.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	950,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			950,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			369,531.13	(400,000.00)	-208.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,625,715.11	1,995,246.24	22.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,625,715.11	1,995,246.24	22.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,625,715.11	1,995,246.24	22.7%
2) Ending Balance, June 30 (E + F1e)			1,995,246.24	1,595,246.24	-20.0%
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	1,995,246.24	1,595,246.24	-20.0%
Reserve for Capital Project	0000	9780	*1,995,246.24*		
Reserve for Capital Project	0000	9780		*1,595,246.24*	
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	1,995,246.24		
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		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,995,246.24		
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)			1,995,246.24		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	35,458.13	38,643.00	9.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,458.13	38,643.00	9.0%
TOTAL, REVENUES			35,458.13	38,643.00	9.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	500,000.00	0.00	-100.0%
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	22,875.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			522,875.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	57,052.00	438,643.00	668.8%
Buildings and Improvements of Buildings		6200	36,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			93,052.00	438,643.00	371.4%
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			615,927.00	438,643.00	-28.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	700,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	250,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			950,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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					
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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 + e)			950,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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	35,458.13	38,643.00	9.0%
5) TOTAL, REVENUES			35,458.13	38,643.00	9.0%
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		615,927.00	438,643.00	-28.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			615,927.00	438,643.00	-28.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(580,468.87)	(400,000.00)	-31.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	950,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			950,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			369,531.13	(400,000.00)	-208.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,625,715.11	1,995,246.24	22.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,625,715.11	1,995,246.24	22.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,625,715.11	1,995,246.24	22.7%
2) Ending Balance, June 30 (E + F1e)			1,995,246.24	1,595,246.24	-20.0%
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	1,995,246.24	1,595,246.24	-20.0%
Reserve for Capital Project	0000	9780	*1,995,246.24*		
Reserve for Capital Project	0000	9780		*1,595,246.24*	
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	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	2025-26 Unaudited Actuals			2026-27 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)						
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)	0.00	0.00	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00	0.00	0.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Unaudited Actuals			2026-27 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	18.22	16.45	16.45	16.45	16.45	16.45
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	58.72	60.88	60.88	60.88	60.88	60.88
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	76.94	77.33	77.33	77.33	77.33	77.33
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)	76.94	77.33	77.33	77.33	77.33	77.33
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	17,411.18	17,411.18	17,411.18	17,092.28	17,092.28	17,092.28
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Unaudited Actuals			2026-27 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

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			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	10,885,000.00		10,885,000.00		270,000.00	10,615,000.00	280,000.00
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	373,592.53	2,499,709.47	2,873,302.00	3,742,495.36		6,615,797.36	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	11,258,592.53	2,499,709.47	13,758,302.00	3,742,495.36	270,000.00	17,230,797.36	280,000.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	50,471,230.62
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	9,392,501.52
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	484,229.56
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	584,306.12
4. Other Transfers Out	All	9200	7200-7299	4,049,257.18
5. Interfund Transfers Out	All	9300	7600-7629	705,171.12
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	12,692,735.88
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				18,515,699.86
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				22,563,029.24

Section II - Expenditures Per ADA	2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)	77.33
B. Expenditures per ADA (Line I.E divided by Line II.A)	291,775.89

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.)	23,072,809.90	322,651.52
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)	23,072,809.90	322,651.52
B. Required effort (Line A.2 times 90%)	20,765,528.91	290,386.37
C. Current year expenditures (Line I.E and Line II.B)	22,563,029.24	291,775.89
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 2027-28 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

		2025-26 Calculations			2026-27 Calculations		
		Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A.	**PRIOR YEAR DATA**	**2024-25 Actual**			**2025-26 Actual**		
	Actual Appropriations Limit and Gann ADA are from COE's prior year Gann data reported to the CDE. LCFF data are from the prior year Annual County LCFF Calculation funding exhibit.						
	PRIOR YEAR APPROPRIATIONS LIMIT						
	1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)], not to exceed A6) Excess is added to Other Services portion.	1,953,833.00		1,953,833.00			1,953,833.00
	2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	26,010,872.73		26,010,872.73			27,204,068.21
	3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	27,964,705.73		27,964,705.73			29,157,901.21
	PRIOR YEAR GANN ADA						
	4. Program ADA (Preload/Line B3, PY column)	71.51		71.51			77.33
	5. Other ADA (Preload/Line B4, PY column)	17,630.75		17,630.75			17,411.18
	PRIOR YEAR LCFF						
	6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, prior year Annual County LCFF Calculation)	1,953,833.00		1,953,833.00			1,953,833.00
	7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, prior year Annual County LCFF Calculation)	4,543,490.00		4,543,490.00			4,543,490.00
	ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	**Adjustments to 2024-25**			**Adjustments to 2025-26**		
	ADJUSTMENTS TO PRIOR YEAR LIMIT						
	8. Reorganizations and Other Transfers						
	9. Temporary Voter Approved Increases						
	10. Less: Lapses of Voter Approved Increases						
	11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)			0.00			0.00
	12. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A11)	0.00		0.00	0.00		0.00
	13. Adjustments to Other Services Portion (Lines A11 minus A12)			0.00			0.00
	ADJUSTMENTS TO PRIOR YEAR ADA (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
	14. Adjustments to Program ADA						
	15. Adjustments to Other ADA						
B.	**CURRENT YEAR GANN ADA**						
	CURRENT YEAR PROGRAM ADA	**2025-26 Annual Report**			**2026-27 Annual Estimate**		
	Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the COE						
	1. Total County Program ADA (Form A, Line B1d)	77.33		77.33	77.33		77.33
	2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	0.00		0.00	0.00		0.00
	3. Total Current Year ADA (Lines B1 through B2)	77.33	0.00	77.33	77.33	0.00	77.33
		2025-26 P2 Report			**2026-27 P2 Estimate**		
	CURRENT YEAR DISTRICT ADA						
	4. Total District Gann ADA (Sum of all District Form GANN, Line B3)			17,411.18			17,411.18
C.	**CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED**	**2025-26 Actual**			**2026-27 Budget**		
	TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
	1. Homeowners' Exemption (Object 8021)	44,550.13		44,550.13	44,558.00		44,558.00
	2. Timber Yield Tax (Object 8022)	33.54		33.54	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)	17,157,848.45		17,157,848.45	17,123,511.00		17,123,511.00
	5. Unsecured Roll Taxes (Object 8042)	529,972.04		529,972.04	543,947.00		543,947.00
	6. Prior Years' Taxes (Object 8043)	9,640.64		9,640.64	9,746.00		9,746.00
	7. Supplemental Taxes (Object 8044)	281,047.50		281,047.50	231,260.00		231,260.00
	8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	8,968,906.00		8,968,906.00	9,123,095.00		9,123,095.00
	9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
	10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
	11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
	12. Comm. Redevelopment Funds (Objects 8047 & 8625)	0.00		0.00	0.00		0.00
	13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
	14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
	15. Penalties and Int. from Delinquent Non-LCFF						

		2025-26 Calculations			2026-27 Calculations		
		Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
	Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
16.	Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
17.	TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	26,991,998.30	0.00	26,991,998.30	27,076,117.00	0.00	27,076,117.00
	OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18.	To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19.	TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	26,991,998.30	0.00	26,991,998.30	27,076,117.00	0.00	27,076,117.00
	EXCLUDED APPROPRIATIONS						
20a.	Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			391,832.53			543,583.67
20b.	Qualified Capital Outlay Projects						
	OTHER EXCLUSIONS						
21.	Americans with Disabilities Act						
22.	Unreimbursed Court Mandated Desegregation Costs						
23.	Other Unfunded Court-ordered or Federal Mandates						
24.	TOTAL EXCLUSIONS (Lines C20 through C23)			391,832.53			543,583.67
	STATE AID RECEIVED (Funds 01, 09, and 62)						
25.	LCFF - CY (objects 8011 and 8012)	2,132,355.00		2,132,355.00	2,132,355.00		2,132,355.00
26.	LCFF State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
27.	TOTAL STATE AID RECEIVED (Line C25 plus C26)	2,132,355.00	0.00	2,132,355.00	2,132,355.00	0.00	2,132,355.00
	DATA FOR INTEREST CALCULATION						
28.	Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	49,893,649.80		49,893,649.80	60,321,418.74		60,321,418.74
29.	Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	718,239.39		718,239.39	706,649.00		706,649.00
D.	**APPROPRIATIONS LIMIT CALCULATIONS**	**2025-26 Actual**			**2026-27 Budget**		
	PRELIMINARY APPROPRIATIONS LIMIT						
1.	Revised Prior Year Program Limit (Lines A1 plus A12)			1,953,833.00			1,953,833.00
2.	Inflation Adjustment			1.0644			1.0495
3.	Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			1.0814			1.0000
4.	PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			2,248,944.16			2,050,547.73
5.	Revised Prior Year Other Services Limit (Lines A2 plus A13)			26,010,872.73			27,204,068.21
6.	Inflation Adjustment			1.0644			1.0495
7.	Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			0.9875			1.0000
8.	PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			27,339,898.27			28,550,669.59
9.	PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			29,588,842.43			30,601,217.32
	APPROPRIATIONS SUBJECT TO THE LIMIT						
10.	Local Revenues Excluding Interest (Line C19)			26,991,998.30			27,076,117.00
11.	Preliminary State Aid Calculation						
	a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			2,132,355.00			2,132,355.00
12.	Local Revenues in Proceeds of Taxes						
	a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			425,380.44			346,225.23
	b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			27,417,378.74			27,422,342.23
13.	State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			2,132,355.00			2,132,355.00
14.	Total Appropriations Subject to the Limit						
	a. Local Revenues (Line D12b)			27,417,378.74			
	b. State Subventions (Line D13)			2,132,355.00			
	c. Less: Excluded Appropriations (Line C24)			391,832.53			

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			29,157,901.21			
15 Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9)			(430,941.22)			
SUMMARY	**2025-26 Actual**			**2026-27 Budget**		
16 Adjusted Appropriations Limit (Lines D9 plus D15)			29,157,901.21			30,601,217.32
17 Appropriations Subject to the Limit (Line D14d)			29,157,901.21			

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

Kelly Bucy	kbucy@napacoe.org	707-253-6833
Gann Contact Person	Contact Email Address	Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 3,250,848.22
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) — 27,028,665.67

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) — 12.03%

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) — 3,143,819.82
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 1,517,176.24

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	27,670.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	146,856.29
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)	5,997.67
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)	4,841,520.03
9. Carry-Forward Adjustment (Part IV, Line F)	29,582.28
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,871,102.31
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	10,210,754.82
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	19,306,414.49
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,899,213.11
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,547,399.16
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,131,365.73
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)	481,806.37
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)	1,073,894.27
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)	181,749.04
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)	0.00
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)	6,649,647.86
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	638,714.45
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)	43,120,959.29
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)	11.23%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	11.30%

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)	4,841,520.03
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	13,297.60
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 (11.19%) times Part III, Line B19); zero if negative	29,582.28
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (11.19%) times Part III, Line B19) or (the highest rate used to recover costs from any program (11.19%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	29,582.28
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	29,582.28

Approved indirect cost rate:	11.19%
Highest rate used in any program:	11.19%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	1100	10,886.82	1,218.24	11.19%
01	3010	39,964.03	4,471.97	11.19%
01	3025	130,880.25	14,645.75	11.19%
01	3182	406,645.03	45,242.29	11.13%
01	3315	2,275.21	254.60	11.19%
01	3326	1,266,287.03	141,697.52	11.19%
01	3327	843.61	94.39	11.19%
01	3345	1,046.86	117.14	11.19%
01	3372	624,169.52	69,844.56	11.19%
01	3385	40,815.72	4,567.28	11.19%
01	3395	13,631.63	1,525.37	11.19%
01	3550	16,083.81	804.19	5.00%
01	4038	1,010,297.30	80,934.76	8.01%
01	4124	416,208.70	21,220.39	5.10%
01	5630	47,744.28	5,342.57	11.19%
01	5810	3,626,659.57	252,725.05	6.97%
01	6010	1,518,189.60	75,909.48	5.00%
01	6018	282,530.31	31,615.14	11.19%
01	6019	20,798.80	2,328.20	11.19%
01	6128	145,355.01	16,265.23	11.19%
01	6266	164,506.30	18,408.26	11.19%
01	6332	169,602.99	18,978.57	11.19%
01	6333	335,817.36	37,577.96	11.19%
01	6383	189,259.64	21,178.16	11.19%
01	6387	1,258,010.69	140,770.44	11.19%
01	6388	1,087,597.85	43,234.54	3.98%
01	6500	1,411,436.32	155,748.87	11.03%
01	6510	1,867,531.41	208,976.72	11.19%
01	6515	259,378.14	29,024.41	11.19%
01	6540	558,078.98	62,449.03	11.19%
01	6546	5,906.11	660.89	11.19%
01	6680	33,726.05	3,773.95	11.19%
01	6685	33,726.05	3,773.95	11.19%
01	6695	114,382.98	12,799.46	11.19%
01	7366	137,149.63	15,347.04	11.19%
01	7399	219,693.00	24,583.65	11.19%
01	7810	1,493,646.05	162,020.67	10.85%

01	8150	586,654.41	65,646.63	11.19%
01	9010	9,822,325.97	943,428.75	9.60%
12	5025	210,224.72	21,022.48	10.00%
12	5035	60,861.50	6,810.40	11.19%
12	5055	102,780.91	10,278.09	10.00%
12	5320	29,159.36	500.36	1.72%
12	6045	7,819.63	753.37	9.63%
12	6052	6,818.18	681.82	10.00%
12	6054	67,852.84	7,592.73	11.19%
12	6057	14,369.04	1,607.71	11.19%
12	6102	217,839.48	21,783.94	10.00%
12	6105	4,331,459.75	433,145.98	10.00%
12	6123	4,483.41	501.69	11.19%
12	6127	159,166.44	17,810.72	11.19%
12	7810	177,664.23	17,766.42	10.00%
12	9010	1,125,420.32	107,231.75	9.53%
13	5320	613,706.91	27,485.07	4.48%
13	5330	8,731.55	473.48	5.42%

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 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(230,272.82)	0.00	(675,446.01)				
Other Sources/Uses Detail					20,171.12	705,171.12		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	58,778.69	0.00	647,487.46	0.00				
Other Sources/Uses Detail					0.00	265,000.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	171,494.13	0.00	27,958.55	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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					950,000.00	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
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				

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	230,272.82	(230,272.82)	675,446.01	(675,446.01)	970,171.12	970,171.12	0.00	0.00

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	14,775.15		6,485.58	21,260.73
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)		14,775.15	0.00	6,485.58	21,260.73
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	7,003.49		1,455.98	8,459.47
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	3,883.33			3,883.33
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	1,218.24			1,218.24
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		12,105.06	0.00	1,455.98	13,561.04
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	2,670.09	0.00	5,029.60	7,699.69
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.