



Trinity County Office of Education

Fabio Robles, Ed.D.
Trinity County
Superintendent of Schools

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<https://www.tcoek12.org>

MINUTES

Trinity County Board of Education Regular Board Meeting August 19, 2026

WHERE HELD: Trinity County Office of Education
201 Memorial Drive – Granite Room

MEMBERS PARTICIPATING: Randy Spencer, Area I
Vacant, Area II
Sally Aldinger, Area III
Arina Erwin, Area IV
Steve Canale, Area V

COUNTY OFFICE: Fabio Robles, Superintendent of Schools
Anthony Rebelo, Deputy Superintendent of SELPA/Special
Education
Cindy Blanchard, Executive Director of Business Services
Kaila Arnold, Executive Secretary

1.0 Formal Opening

- 1.1 Call to Order
Sally Aldinger called the meeting to order at: 1:01 p.m.
- 1.2 Roll Call
Board Member Erwin arrived at 1:25 p.m.
- 1.3 Pledge of Allegiance
- 1.4 Additions or Changes to Agenda
Executive Secretary, Kaila Arnold, provided the following changes to the agenda:
 - Changed information item 5.6 to action item 6.5.

2.0 Public Communication: Persons wishing to address the Board on any item except personnel are invited to do so at this time. In the interest of time and order, presentations from the public are limited to three minutes per person, 20 minutes per topic, pursuant to Board policy. Please state your name and address before speaking. In accordance with the Brown Act, unless an item has been placed on the agenda there shall be no action taken. The Board may 1) acknowledge receipts of the information; 2) refer to staff for further study; 3) refer the matter to the next agenda.

There was no public communication.

3.0 Accept Open Session Agenda

Board President Aldinger asked the board for a motion to accept the Open Session Agenda.

MOTION: A motion was made by Board Member Canale, with a second by Board Member Spencer, to accept the Open Agenda. Motion passed. Aye-3 (Canale, Spencer, Aldinger), No-0, Absent-1 (Erwin), Abstain-0.

4.0 Consent Agenda: The following consent agenda items are considered routine by the County Board and will be enacted with one motion. There will be no separate discussion of items unless a Board member requests, in which event the item(s) will be considered following approval of the Consent Agenda.

- 4.1 Minutes – June 16, 2026, Public Hearing
- 4.2 Minutes – June 17, 2026, Adoption
- 4.3 Warrants – June and July 2026
- 4.4 Payroll – June and July 2026
- 4.5 BP/E1/E2 1312.4 - Williams Uniform Complaint Procedures – *Second Reading*
- 4.6 BB 9200 Limits of Board Member Authority – *Second Reading*

Board President Aldinger asked the Board if there was a motion to pull any items from the consent agenda. Hearing none, she asked the Board for a motion to accept the consent agenda.

MOTION: A motion was made by Board Member Spencer, with a second by Board Member Canale to accept the consent agenda. The motion passed unanimously. Aye-3 (Canale, Spencer, Aldinger), No-0, Absent-1 (Erwin), Abstain-0.

5.0 Information Items

- 5.1 Summary of Complaints Per Williams Uniform Complaint Procedure
(April 1, 2026, through June 30, 2026 – 4th Quarter)
There were no complaints
- 5.2 2023-24 Teaching Assignment Monitoring Outcome Data
Superintendent Robles spoke briefly on item 5.2.
- 5.3 2025-26 Arts & Music Proposition 28 Expenditure Report
- 5.4 Superintendent COLA Negotiations: Finalization of Terms
Executive Director, Cindy Blanchard, shared information on item 5.3 & 5.4.
- 5.5 Board Member Remuneration: Initial Discussion and Options
After a brief discussion on item 5.5, the board has decided to bring the item back for further discussion at the next board meeting.

6.0 Action Items

- 6.1 Approve Resolution #26-27-01 Designation of the Official Representative to the Shasta-Trinity Schools Insurance Group (STSIG)

MOTION: A motion was made by Board Member Canale, with a second by Board Member Spencer to approve item 6.1. The motion passed. Aye-3 (Canale, Spencer, Aldinger), No-0, Absent-1 (Erwin), Abstain-0.

- 6.2 Per Government Code 53262 Ratify 2026-2027 Assistant Superintendent of Educational Services and Deputy Superintendent of Special Education, Contracts for Employment
MOTION: A motion was made by Board Member Spencer, with a second by Board Member Canale to approve item 6.2. The motion passed. Aye-3 (Canale, Spencer, Aldinger), No-0, Absent-1 (Erwin), Abstain-0.
- 6.3 Approval of Memorandum of Understanding with Shasta County Office of Education for Charter School Oversight Services for SY 2026-27
MOTION: A motion was made by Board Member Canale, with a second by Board Member Spencer to approve item 6.3. The motion passed. Aye-3 (Canale, Spencer, Aldinger), No-0, Absent-1 (Erwin), Abstain-0.
- 6.4 Approve the Time and Date of the Public Hearing Scheduled for Sufficiency of Instructional Materials for the 2026-2027 School Year to 4:00 p.m. on Wednesday, September 9, 2026
MOTION: A motion was made by Board Member Canale, with a second by Board Member Spencer to approve the time and date of the September Board Meeting. The motion passed. Aye-3 (Canale, Spencer, Aldinger), No-0, Absent-1 (Erwin), Abstain-0.
- 6.5 Review The Letter of Interest For The Vacant Board Seat and Approve an Interview For The Potential Candidate to be Held During The Next Board Meeting
MOTION: A motion was made by Board Member Spencer, with a second by Board Member Canale to approve item 6.5. The motion passed. Aye-3 (Canale, Spencer, Aldinger), No-0, Absent-1 (Erwin), Abstain-0.

7.0 Reports

- 7.1 Financial Report and Oversight Update
Executive Director of Business Services, Cindy Blanchard, provided the financial report and oversight update, which was included in the board packet for the members to review.

8.0 Correspondence

9.0 Superintendent's Report

Deputy Superintendent Rebelo shared updates regarding the recent Sanctuary Institute Training some of our staff and districts participated in.

County Superintendent Robles shared with the Board:

- Recent and upcoming events
- Professional development and training opportunities
- New TCOE resources
- Staffing updates
- A new scholarship announcement

10.0 Board Reports/Announcements/Comments

Board Member Spencer and Board Member Erwin shared their reports with the Board.

11.0 Adjournment

MOTION: A motion was made by Board Member Canale, with a second by Board Member Erwin to adjourn the meeting at 1:57 pm. The motion passed. Aye-4 (Erwin, Canale, Spencer, Aldinger), No-0, Absent-0, Abstain-0.

Respectfully submitted,

Fabio Robles, Ex-Officio Secretary
Trinity County Office of Education

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Checks Dated 08/01/2026 through 08/31/2026

Board Meeting Date Board Report

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
5265477	08/05/2026	Alyssa Hartman	01-4300	CSTG Tuition & Books Reimbursement		4,800.00
5265478	08/05/2026	Kayla Prestley	01-5800	College Student Living Stipend July 2026		1,200.00
5265479	08/05/2026	Maria Coll	01-5800	Teacher of Residency Stipend Aug 2026		15,000.00
5265480	08/05/2026	Robles, Fabio	01-5200	Per Diem Region Summit July 2026		220.00
5265481	08/05/2026	Tucker, Joanne M	01-5200	Reim Registration CASE Conf Nov 2026		360.00
5265482	08/05/2026	Helgesen, Corey J	01-5200	Per Diem Conferences July 2026		57.00
5265483	08/05/2026	Agile Occupational Medicine	01-5800	25/26 New Hire Drug Screens		510.00
5265484	08/05/2026	California County Superintendents	01-5300	26/27 AESA, Sup Service, CSERN, & GMM Reg Fees	19,665.90	
				26/27 CISC CHelgesen Membership Dues	600.00	
				26/27 PASCo LMcIntosh Membership Dues	1,000.00	21,265.90
5265485	08/05/2026	CSFC	01-5200	J. Morris Registration CSFC Conf Sept 2026		595.00
5265486	08/05/2026	Frontier Communications	01-5920	26/27 Emergency Copper Line		110.68
5265487	08/05/2026	Hancock Park & DeLong Inc	01-5800	School Facility Consulting		97.50
5265488	08/05/2026	101Voice	01-5920	26/27 Business Phone & Fax		603.60
5265489	08/05/2026	Lakeshore Learning Materials	01-4300	Furniture & Materials - Wonderhouse		342.13
5265490	08/05/2026	NAPA Auto Parts	01-4300	26/27 Fleet Maintenance & Repair		57.88
5265491	08/05/2026	Plotzke Ace Hardware	01-4300	26/27 Maintenance Supplies		40.98
5265492	08/05/2026	Trinity Co Dept Of Transport	01-4300	26/27 Monthly Fuel		708.35
5265581	08/12/2026	Alyssa Keyes	01-4300	CSTG Tuition & Books Reimbursement		3,486.00
5265582	08/12/2026	Madison Sullivan	01-4300	CSTG Tuition & Books Reimbursement		4,800.00
5265583	08/12/2026	Ryan Gogan	01-4300	CSTG Tuition & Books Reimbursement		4,800.00
5265584	08/12/2026	Robles, Fabio	01-5200	Mileage Reim Summit Meetings July 2026		72.20
5265585	08/12/2026	Tucker, Joanne M	01-5200	Per Diem Fin Camp July 2026		84.00
5265586	08/12/2026	Henson, Elizabeth	01-4300	CSTG Tuition & Books Reimbursement		242.56
5265587	08/12/2026	Helgesen, Corey J	01-5200	Reim Mileage Summitt July 2026		50.16
5265588	08/12/2026	California County Superintendents	01-5300	26/27 COSP ACloud & CHelegsen Member Dues		1,200.00
5265589	08/12/2026	Carrel's Office Solutions	01-4300	26/27 Office Printers		188.19
5265590	08/12/2026	CDW-G	01-5800	VmWare Server Licensing - 3 Year Term		10,800.00
5265591	08/12/2026	California School Boards Assoc	01-5300	26/27 CSBA & ELA Membership	3,650.00	
				26/27 Gamut Policy & Plus Membership	6,550.00	10,200.00
5265592	08/12/2026	Smokehouse Market, LLC J&J Smok'n Bbq	01-4300	Meals All Staff Meeting Aug 2026		1,876.88
5265593	08/12/2026	Lakeshore Learning Materials	01-4300	Furniture & Materials - Wonderhouse		342.13
5265594	08/12/2026	Plotzke Ace Hardware	01-4300	26/27 Maintenance Supplies		94.50
5265595	08/12/2026	TinyEYE Technologies	01-5800	26/27 Speech Therapy Services		3,383.06
5265596	08/12/2026	Trinity Alps Unified S D	01-5200	RMC Training June 2026		908.40

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Checks Dated 08/01/2026 through 08/31/2026

Board Meeting Date Board Report

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
5265759	08/20/2026	Amy Bradford	01-4300	CSTG Tuition & Books Reimbursement		2,044.00
5265760	08/20/2026	Hammond, Bonnie L	01-4300	Reim Wonderhouse Incentives & Supplies May 2026		30.47
5265761	08/20/2026	Rebelo, Anthony J	01-5200	Mileage Reim Leadership Meeting July 2026	48.26	
				Per Diem Leadership Meeting July 2026	139.00	
				Reim Sanctuary Meeting Meals Aug 2026	116.89	
			12-4300	Reim IEEEEP Meeting Meals Aug 2026	207.09	511.24
5265762	08/20/2026	Robles, Fabio	01-5200	Mileage Reim MV Aug 2026		41.80
5265763	08/20/2026	Avila, Melissa A	01-4300	Per Diem Leadership July 2026		108.00
5265764	08/20/2026	Tucker, Joanne M	01-5200	Lodging & Mileage Reim FinCamp July 2026		331.26
5265765	08/20/2026	Prestley, Kayla	01-4300	CSTG Tuition and Books Reimbursement		3,600.00
5265766	08/20/2026	Anthony Rebelo	01-5200	26/27 SELPA Travel Reimb - Lodging, Flight & PDiem		2,446.92
5265767	08/20/2026	Atkinson, Andelson, Loya, Attorneys at Law	01-5850	Legal Services - BR, TAU & MV June 2026		1,333.85
5265768	08/20/2026	Fulcrum Biometrics	01-5840	26/27 Live Scan Channeling Fees		8.00
5265769	08/20/2026	Jones Electric	01-4300	Repair & Maintenance - Electric Panel		252.61
5265770	08/20/2026	Pitney Bowes Inc Reserve Account	01-5910	26/27 Postage & Shipping Supplies		200.00
5265771	08/20/2026	Plotzke Ace Hardware	01-4300	26/27 Maintenance Supplies	83.66	
				26/27 Maintenance Supplies - Wonderhouse	70.64	
				26/27 Maintenance Supplies- Wonderhouse	51.02	205.32
5265772	08/20/2026	Shasta Union High School Dist	01-5800	26/27 IT Management, Tech Support		23,625.50
5265773	08/20/2026	Teaching Strategies LLC	01-4100	Creative Cirriculum - Wonderhouse		4,531.86
5265774	08/20/2026	Trinity Co. Solid Waste	01-5550	26/27 Solid Waste Fees		326.50
5265775	08/20/2026	Weaverville Parks & Recreation	01-5800	Wonderhouse Swimming Program 2026		160.00
5265776	08/20/2026	Weaverville CSD	01-5560	26/27 Monthly Water Service		39.11
5265839	08/26/2026	Alexandria McIntosh	01-4300	CSTG Tuition & Books Reimbursement		3,799.00
5265840	08/26/2026	Christian Cavalli	01-4300	CSTG Tuition & Books Reimbursement		4,668.00
5265841	08/26/2026	Janet Lompa	12-5800	Tuition Reimbursement Aug 26		261.00
5265842	08/26/2026	Maria Coll	01-4300	CSTG Tuition & Books Reimbursement		1,253.00
5265843	08/26/2026	Burger, Erin E	01-5200	Per Diem CCSL Conf Oct 2026	232.50	
			12-5800	Tuition Reimbursement Aug 26	411.00	643.50
5265844	08/26/2026	Tucker, Joanne M	01-5200	Per Diem NSRC Aug 2026	21.00	
				Reim Guest Reg CASE Conf Nov 2026	480.00	501.00
5265845	08/26/2026	Rourke, Megan L	01-5200	Per Diem NSRC Aug 2026	21.00	

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Board Meeting Date Board Report

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5265845	08/26/2026	Rourke, Megan L	01-5200	Reim Guest Reg CASE Conf Nov 2026	360.00	381.00
5265846	08/26/2026	Atkinson, Andelson, Loya, Attorneys at Law	01-5850	Legal Services - BR & TAU		917.99
5265847	08/26/2026	Breslin Occupational Service	01-5800	26/27 OT Services		1,119.91
5265848	08/26/2026	Butte Co Office Of Ed ESS	01-5200	Registration ASES Remix 2026		700.00
5265849	08/26/2026	Califonia Association of Admin dba CAASFEP	01-5200	C. Helgesen Reg CAASFEP Conf Oct 2026		650.00
5265850	08/26/2026	California Child Care Coor Asn Stanislaus COE c/o H. Haubric	12-5300	J. Dlxon Annual Membership Fee 26/27		485.00
5265851	08/26/2026	CDW-G	01-5800	26/27 Adobe Licensing		7,205.69
5265852	08/26/2026	CSFC	01-5300	C. Blanchard CSFC Membership Dues 26/27		420.00
5265853	08/26/2026	E3 Diagnostics Inc.	01-4300	Audiometer Calibration - Health Services		435.00
5265854	08/26/2026	Frontier Communications	01-5920	26/27 Emergency Copper Line		125.71
5265855	08/26/2026	Glenn Co Office of Education	01-5800	North State Reading Consortium 26/27		15,000.00
5265856	08/26/2026	Interstate Oil Company	01-4300	26/27 Fleet Motor Oil		538.45
5265857	08/26/2026	Lakeshore Learning Materials	01-4300	Furniture & Materials - Wonderhouse		3,709.78
5265858	08/26/2026	Lewiston Elementary School	01-5800	26/27 Mini Grant Allocations		12,000.00
5265859	08/26/2026	Lozano Smith	01-5850	26/27 Professional and Legal Services		1,356.00
5265860	08/26/2026	Mount Shasta Supermarket	01-4300	Leadership Meeting Meals July 2026		1,061.93
5265861	08/26/2026	Plotzke Ace Hardware	01-4300	26/27 Maintenance Supplies		79.31
5265862	08/26/2026	San Joaquin County Of Ed	01-5800	26/27 Monthly Medi-Cal Billing Services		449.00
5265863	08/26/2026	Shasta-Trinity Schools Den	01-9580	26/27 Monthly Dental Premiums		11,627.55
5265864	08/26/2026	Shasta-Trinity Schools Med	01-9580	26/27 Monthly Medical Premiums		132,071.00
5265865	08/26/2026	Shasta-Trinity Schools Vis	01-9580	26/27 Monthly Vision Premiums		3,620.70
5265866	08/26/2026	Trinity County RCD	12-5800	Consulting Services ECE Application		942.50
5265867	08/26/2026	Trinity Journal	01-5810	26/27 Advertising Expenses		52.00
5265868	08/26/2026	Trinity PUD	01-5510	26/27 Monthly Electricity Service		811.77
5265869	08/26/2026	U.S. Bank Corporate Payment Systems	01-4300	Books All Staff Meeting Aug 2026	1,058.56	
				C. Blanchard Fuel fleet veh Leadership Meeting July 26	50.20	
				Chromebooks Parts - BR	17.34	
				Fleet Repair & Maintenance	428.95	
				Lodging Regional Meeting July 2026	5,108.78	
				Meals Leadership Meeing July 2026	76.97	
				Office Supplies - White Board Return	375.36-	
				Office Supplies - Cable	35.37	
				Office Supplies - Markers	21.60	
				Office Supplies - Pallet Copier Paper	2,037.74	
				Office Supplies - White Board	358.49	

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Checks Dated 08/01/2026 through 08/31/2026

Board Meeting Date Board Report

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
5265869	08/26/2026	U.S. Bank Corporate Payment Systems	01-4300	Supplies Leadership Meeting July 2026	220.31	
				Supplies Regional Meeting July 2026	47.18	
				Therapy Notes - Psyc Resource	279.00	
				Update Door Entry Project	5,444.47	
			01-5200	C. Helgesen Flight CAASFEP Conf Oct 2026	541.65	
				D. Hopkinsin Reg Tiny Conf Oct 2026	663.60	
				E, Burger Reg Comm Conf Sept 2026	743.86	
				E. Burger Flight Comm Conf Sept 2026	572.39	
				M. Dabney Flight CITE Conf Nov 2026	510.80	
				M. Dabney Lodging CITE Nov 2026	1,341.57	
				M. Dabney Reg CITE Conf Nov 2026	685.00	
			01-5300	C. Helgesen LACOE Membership	214.81	
				F. Robles Gamma Subscription	180.00	
				SPED Fiscal Membership Annual	3,000.00	
				Speech Therapy Toolkit Subscription	215.00	
			01-5800	Bulliten Board Optisigns Annual Subscription	108.00	
			01-5910	Postage Certified Mailing	13.34	23,599.62
5265870	08/26/2026	Wilgus Fire Control, Inc	01-5800	Fire Extinguisher Service		352.23
Total Number of Checks					82	359,131.18

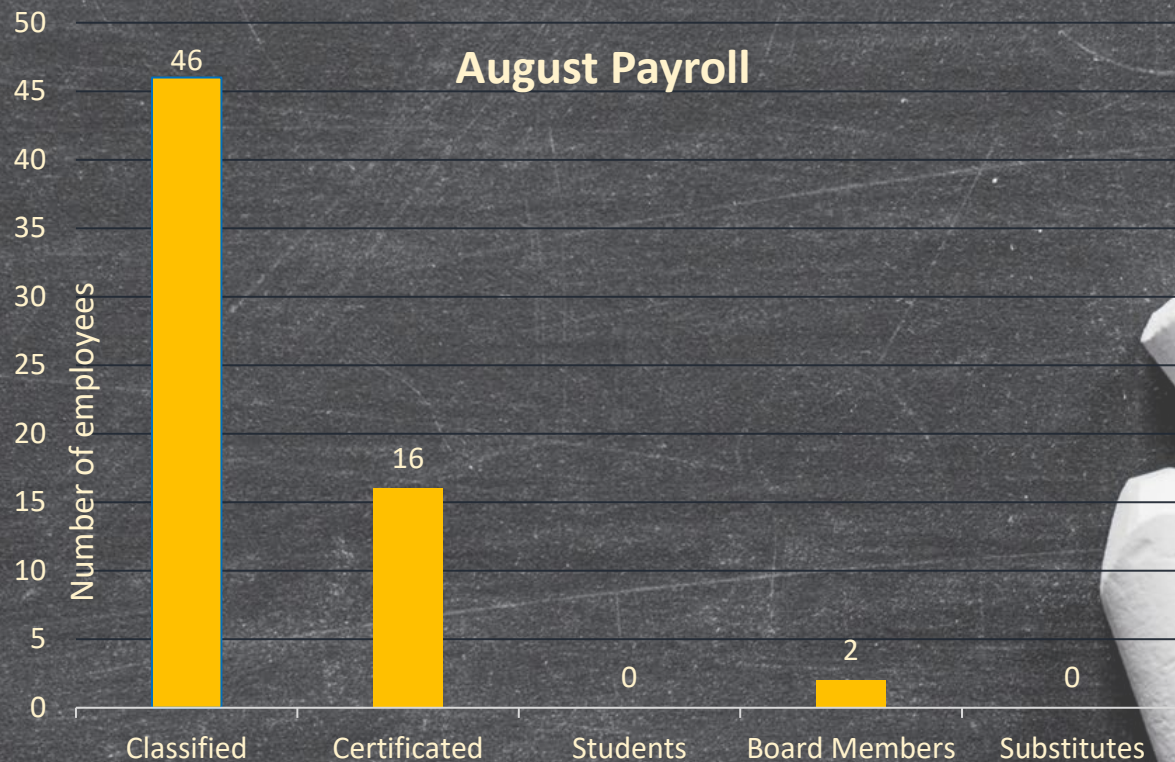
Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	79	356,824.59
12	Child Development Fund	5	2,306.59
Total Number of Checks		82	359,131.18
Less Unpaid Sales Tax Liability			.00
Net (Check Amount)			359,131.18

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Trinity County Office of Education

8/1/2026 - 8/31/2026



Employee Salaries= \$471,524.76

District Liabilities= \$194,378.82

Total Payroll= \$665,903.58

Board Bylaw 9270: Conflict Of Interest

Status: DRAFT

Original Adopted Date: 06/20/2023 | **Last Revised Date:** 03/19/2025

The Trinity County Board of Education desires to maintain the highest ethical standards and help ensure that decisions are made in the best interest of the Trinity County Office of Education (TCOE) and the public. Accordingly, no Trinity County Board member shall participate in the making of any decision for the TCOE when the decision will or may be affected by the Trinity County Board member's financial, family, or other personal interest or consideration, as defined by law.

Additionally, a Trinity County Board member shall abstain from voting on a matter that uniquely affects the Trinity County Board member's relatives except as permitted by law. Relative means an adult who is related to the Trinity County Board member by blood or affinity within the third degree, as determined by common law, or an individual in an adoptive relationship within the third degree. (Education Code 35107)

A relationship within the third degree includes an individual's parents, grandparents, great-grandparents, children, grandchildren, great-grandchildren, brothers, sisters, aunts, uncles, nieces, nephews, and the similar family of the individual's spouse/registered domestic partner, unless the individual is widowed or divorced.

Conflict of Interest Code

The Trinity County Board shall adopt a conflict of interest code that incorporates the provisions of 2 CCR 18730 by reference and provides the disclosure categories required for each position. The conflict of interest code shall be submitted to the board of supervisors for approval, in accordance with Government Code 87303 and within the deadline for submission established by the code reviewing body.

Upon direction by the code reviewing body, the Trinity County Board shall review its conflict of interest code and submit any changes to the code reviewing body or, if no change is required, the Trinity County Board shall submit a written statement to that effect. (Government Code 87306.5)

When a change in the Trinity County Board's conflict of interest code is necessitated due to changed circumstances, the Trinity County Board shall amend the code, which shall then be submitted to the code reviewing body within 90 days after the changed circumstances necessitating the amendments have become apparent. (Government Code 87306)

When reviewing and preparing the Trinity County Board's conflict of interest code, officers, employees, consultants, and members of the community shall be provided with adequate notice and a fair opportunity to present their views. (Government Code 87311)

Conflict of Interest under the Political Reform Act

A Trinity County Board member shall not make, participate in making, or in any way use or attempt to use an official position to influence a governmental decision in which the Trinity County Board member knows or has reason to know that there is a disqualifying conflict of interest. A disqualifying conflict of interest exists if the decision will have a "reasonably foreseeable material financial effect," which is distinguishable from the effect on the public generally, on the Trinity County Board member's immediate family, or any financial interest described in 2 CCR 18700. (Government Code 87100, 87101, 87103; 2 CCR 18700-18707)

A Trinity County Board member makes a governmental decision when, acting within the authority of the office or position, the Trinity County Board member authorizes or directs any action on a matter, votes or provides information or opinion on it, contacts or appears before the Trinity County Board for the purpose of affecting the decision, or takes any other action specified in 2 CCR 18704.

However, a Trinity County Board member is not prohibited from participating in the making of a contract in which the Trinity County Board member has a financial interest if such participation is required by the rule of necessity or legally required participation pursuant to Government Code 87101 and 2 CCR 18705.

Conflict of Interest from Campaign Contributions

Prior to the Trinity County Board rendering a decision in a proceeding involving a contract, license, permit, or other

entitlement for use, as defined by Government Code 84308, a Trinity County Board member whose campaign committee received a contribution of more than \$500 from any party or participant to the proceeding, or from an agent of such a party or participant, in the prior 12 months, and the party who made such a contribution, shall both publicly disclose that fact on the record of the proceeding. Additionally, if a Trinity County Board member willfully or knowingly received a contribution to the Trinity County Board member's campaign committee of more than \$500 from any party or participant to such a proceeding, or from an agent of a party or participant, in the prior 12 months, and knows or has reason to know that the participant has a financial interest in the Trinity County Board's decision, the Trinity County Board member shall not make, participate in making, or in any way attempt to use the Trinity County Board member's official position to influence the Trinity County Board's decision in the proceeding. However, a Trinity County Board member may make, participate in making, or attempt to use the Trinity County Board member's official position to influence the decision if the contribution is returned within 30 days after the decision was made or after the Trinity County Board member knows or should have known about the contribution and the proceeding, whichever is later.

All Trinity County Board members are prohibited from accepting, soliciting, or directing a contribution of more than \$500 to a candidate or ballot measure campaign committee from any party or participant to a proceeding before the Trinity County Board involving a contract, license, permit, or other entitlement for use, as defined by Government Code 84308, or from an agent of a party or participant, while the proceeding is pending before the Trinity County Board and for 12 months following the date the Trinity County Board renders a final decision in the proceeding, if the Trinity County Board member knows or has reason to know that the participant has a financial interest in the decision. However, if a Trinity County Board member does accept, solicit, or direct such a contribution during those 12 months but did not do so knowingly or willingly, the Trinity County Board member may cure the violation by ensuring that the contribution, or the portion exceeding \$500, is returned within 30 days of accepting, soliciting, or directing the contribution. The Trinity County Board member shall maintain records of curing the violation. (Government Code 84308)

For a Trinity County Board member, a proceeding becomes "pending" when an item involving the contract, license, permit, or other entitlement for use, as defined by Government Code 84308, is placed on a Trinity County Board agenda for discussion or decision or when it is reasonably foreseeable that the proceeding will come before the Trinity County Board for a decision. For a party or participant, and the agent of a party or participant, a proceeding becomes "pending" when an application is filed with the TCOE, or, if the proceeding process does not require an application, when the proceeding is before the Trinity County Board for a decision or other action. (Government Code 84308)

The contributions disclosure requirements and restrictions above do not apply to contracts that are required to be competitively bid, personal employment contracts, contracts valued under \$50,000, contracts where no party receives financial compensation, or contracts with another governmental agency. (Government Code 84308)

Form 700

Each Trinity County Board member shall annually file a Form 700/Statement of Economic Interest in accordance with the disclosure categories specified in the Trinity County Board's conflict of interest code. An individual who ceases to be a Trinity County Board member shall, within 30 days, file a revised statement covering the period of time between the closing date of the last required statement and the date the individual ceased to be a Trinity County Board member. (Government Code 87302)

Additional Requirements for Trinity County Boards that Manage Public Investments

Any Trinity County Board member who manages public investments, as defined by Government Code 87200, and who has a financial interest in a decision shall, upon identifying a conflict or potential conflict of interest and immediately prior to the consideration of the matter, do all of the following: (Government Code 87105; 2 CCR 18707)

1. Publicly identify each financial interest that gives rise to the conflict or potential conflict of interest in detail sufficient to be understood by the public, except that disclosure of the exact street address of a residence is not required
2. Not discuss or vote on the matter, or otherwise act in violation of Government Code 87100

The Trinity County Board member shall not be counted toward achieving a quorum while the item is discussed.

3. Leave the room until after the discussion, vote, and any other disposition of the matter is concluded

However, the Trinity County Board member who manages public investments, as defined by Government Code 87200, may speak on the issue during the time that the general public speaks on it. Additionally, for a Trinity County Board member, if the matter has been placed on the consent calendar, the Trinity County Board member shall abstain from voting on the consent calendar or, if the Trinity County Board removes the item from the consent calendar, the Trinity County Board member shall abstain from voting on the item. In any event, the Trinity County Board member shall refrain from discussing or voting on the item. However, the Trinity County Board member is not required to leave the room during consideration of the consent calendar.

4. If a decision is made during closed session, disclose the interest orally during the open session preceding the closed session

This disclosure shall be limited to a declaration that the recusal is because of a conflict of interest pursuant to Government Code 87100. The Trinity County Board member who manages public investments, as defined by Government Code 87200, shall not be present when the item is considered in closed session and shall not knowingly obtain or review a recording or any other nonpublic information regarding the decision.

Conflict of Interest under Government Code 1090 - Financial Interest in a Contract

A Trinity County Board member shall not be financially interested in any contract approved by the Trinity County Board, including in the development, internal discussions, negotiations, modifications, planning, deliberation of issues, and specifications and solicitations for bids. If a Trinity County Board member has such a financial interest in a contract approved by the Trinity County Board, the contract is void. (Government Code 1090)

Remote Interest Exception to Government Code 1090

A Trinity County Board member shall not be considered to be financially interested in a contract in which there is only a "remote interest," as specified in Government Code 1091, if the interest is disclosed during a Trinity County Board meeting and noted in the official Trinity County Board minutes. The affected Trinity County Board member shall not vote or debate on the matter or attempt to influence any other Trinity County Board member to enter into the contract. (Government Code 1091)

Noninterest Exception to Government Code 1090

A Trinity County Board member shall not be considered to be financially interested in a contract for any "noninterest" specified in Government Code 1091.5.

Common Law Doctrine Against Conflict of Interest

A Trinity County Board member shall abstain from any official action in which the Trinity County Board member's private or personal interest may conflict with official duties pursuant to the common law doctrine against conflict of interest.

Incompatible Offices and Activities

Trinity County Board members shall not engage in any employment or activity or hold any office which is inconsistent with, incompatible with, in conflict with, or inimical to the Trinity County Board member's official duties. (Government Code 1099, 1126)

Gifts

Trinity County Board members may accept gifts only under the conditions and limitations specified in law including, but not limited to, Government Code 89503 and 2 CCR 18730.

Gifts of travel and related lodging and subsistence shall be subject to the current gift conditions and limitations, except when: (Government Code 89506)

1. The travel is in connection with a speech given by a Trinity County Board member, provided the lodging and subsistence expenses are limited to the day immediately preceding, the day of, and the day immediately following the speech and the travel is within the United States
2. The travel is provided by a person or agency specified in Government Code 89506, including a government,

governmental agency or authority, bona fide public or private educational institution, as defined in Revenue and Taxation Code 203, or nonprofit organization exempt from taxation under section 501(c)(3) of the Internal Revenue Code

Gifts of travel exempted from the gift limitation, as described in Items #1 and 2 above, shall nevertheless be reportable on the recipient's Form 700/Statement of Economic Interest as required by law.

A gift of travel does not include travel provided by the TCOE for Trinity County Board members. (Government Code 89506)

Honoraria

Trinity County Board members shall not accept any honorarium, which is defined as any payment made in consideration for any speech given, article published, or attendance at any public or private conference, convention, meeting, social event, meal, or like gathering. (Government Code 89501, 89502)

The term honorarium does not include: (Government Code 89501)

1. Earned income for personal services customarily provided in connection with a bona fide business, trade, or profession, unless the sole or predominant activity of the business, trade, or profession is making speeches
2. Any honorarium which is not used and, within 30 days after receipt, is either returned to the donor or delivered to the TCOE for donation into the general fund without being claimed as a deduction from income for tax purposes

Advice

Any Trinity County Board member, who, in good faith, believes that they may be subject to the requirements of this Bylaw and has questions, is unclear, or is unsure regarding the application of the requirements of this Bylaw to any particular instance or situation, may seek advice from the Trinity County Board's legal counsel with the permission of the Trinity County Board President or majority of the Trinity County Board.

Training

Unless a Trinity County Board member's term expires prior to January 1, 2026, each Trinity County Board member shall complete ethics training in accordance with Government Code 53234-53235.2 by January 1, 2026, and at least once every two years thereafter as specified in Trinity County Board Bylaw 9240 - Board Training.

Exhibit 9270-E(1): Conflict Of Interest

Status: DRAFT

| Last Revised Date: 03/19/2025

The Political Reform Act (PRA) (Government Code 81000-87505) requires the Trinity County Board to adopt a conflict of interest code. 2 CCR 18730 contains the terms of a conflict of interest code, which may be amended by the Fair Political Practices Commission (FPPC) to conform to amendments in the PRA. Therefore, the terms of 2 CCR 18730 and any amendments to it duly adopted by the FPPC are hereby incorporated by reference. This Code and the attached Appendix, designating positions and establishing disclosure categories, shall constitute the conflict of interest code of the Trinity County Board.

Trinity County Board members shall file a Form 700 (also known as a Statement of Economic Interest) in accordance with the disclosure categories listed in the attached Appendix. The Form 700 shall be filed with the Trinity County Board's filing officer and/or, if so required, with the Trinity County Board's code reviewing body. The statements shall be made available for public review and inspection.

APPENDIX

Disclosure Categories

Category 1: A Trinity County Board designated "Category 1" shall disclose the following:

- a. Interests in real property located entirely or partly within county boundaries, or within two miles of county boundaries, or of any land owned or used by the TCOE
- b. Investments or business positions in or income from sources which are engaged in the acquisition or disposal of real property within the county, are contractors or subcontractors which are or have been within the past two years engaged in work or services of the type used by the TCOE, or manufacture or sell supplies, books, machinery, or equipment of the type used by the TCOE

Category 2 (Applicable to Trinity County Board members that "manage public investments," as defined by Government Code 87200): A Trinity County Board member designated "Category 2" shall disclose, in accordance with Government Code 87200-87210, the following:

- a. Interests in real property located entirely or partly within county boundaries, or within two miles of county boundaries, or of any land owned or used by the TCOE
- b. Investments, business positions, and sources of income, including gifts, loans, and travel payments

Designated Positions

Designated Positions	Disclosure Category
Trinity County Board of Education Members	2
Trinity County Superintendent of Schools	2
Deputy Superintendent of SELPA/Special Education	2
Assistant Superintendent of Educational Services	2
Executive Directors of: Business Services, and HR/Payroll	2

General Fund 01-Breakout by Resource

		<u>Beginning Balance</u>	<u>Revenue</u>	<u>Expenses</u>	<u>Ending Balance</u>
Unrestricted Programs					
0000	General Fund & EPA	\$ 3,091,023	\$ 5,760,093	\$ 5,098,065	\$ 3,753,051
0010	CYBHI, Bridge Grant	\$ -	\$ 217,375	\$ 217,375	\$ -
0011	CYBHI, Partnership & Capacity	\$ 394,235	\$ 50,000	\$ 213,795	\$ 230,440
0015	Wraparound Grant, R3	\$ 1,152,980	\$ 294,792	\$ 586,060	\$ 861,711
0022	Sunshine Committee	\$ -	\$ 2,512	\$ -	\$ 2,512
0031	Community of Practice	\$ 6,594	\$ 1,000	\$ 6,921	\$ 673
0033	Dental Grant-Trinity Smiles	\$ 15,482	\$ 35,301	\$ 35,341	\$ 15,442
0036	MPLP SCOE	\$ -	\$ 6,000	\$ 2,751	\$ 3,249
0038	Direct Charges-Student work	\$ 1,077	\$ -	\$ 324	\$ 753
0043	Motor Pool	\$ 43,270	\$ 50,000	\$ 82,912	\$ 10,358
0050	Dental Van	\$ 129,381	\$ 21,235	\$ -	\$ 150,616
0223	Prof. Learning	\$ 11,517	\$ -	\$ 492	\$ 11,025
0224	Robotics MSCS	\$ 8,415	\$ 80,139	\$ 62,797	\$ 25,757
0225	Science MSCS, San Joaquin COE	\$ -	\$ 5,614	\$ 5,082	\$ 531
0226	Computer Science Monterey COE	\$ 7,082	\$ 10,000	\$ 18,597	\$ (1,515)
227	Math SS S. Barbra COE, MSCS	\$ 906	\$ 1,250	\$ 615	\$ 1,541
228	Computer Science Incentive Grant	\$ -	\$ 5,000	\$ 5,000	\$ -
245	RISE School	\$ 112,479	\$ 337,698	\$ 303,208	\$ 146,969
246	P2P ADR Tehema COE	\$ 80,160	\$ -	\$ 27,034	\$ 53,126
0300	CYBHI, Medical Billing	\$ -	\$ 10,947	\$ -	\$ 10,947
700	Teacher Residency Grant	\$ 226,088	\$ 36,000	\$ 69,712	\$ 192,376
800	Wellness Coach	\$ 248,660	\$ 193,100	\$ 460,550	\$ (18,789)
811	Promised Youth, MHSSA	\$ (23,364)	\$ 43,218	\$ 68,755	\$ (48,901)
812	Other Priorities, MHSSA	\$ (3,000)	\$ 26,785	\$ 129,329	\$ (105,544)
813	Sustainability, MHSSA	\$ (70,462)	\$ 79,135	\$ 95,313	\$ (86,640)
911	Cal OES, Hazard Plan	\$ -	\$ 38,711	\$ 54,197	\$ (15,486)
1100	Unrestricted Lottery	\$ 3,096	\$ 438	\$ -	\$ 3,534
1400	Educational Protection	\$ (12,685)	\$ 2,627	\$ -	\$ (10,058)
Unrestricted Beginning /Ending Balance		\$ 5,422,934			\$ 5,187,679
Restricted Programs					
3183	Comprehensive Support & Imp.	\$ -	\$ 53,770	\$ 53,770	\$ -
3310	Spec Ed Individuals w/Disabilites	\$ -	\$ 47,812	\$ 47,812	\$ -
3315	IDEA,Preschool Grant	\$ -	\$ 21,679	\$ 21,679	\$ -
3327	IDEA, Mental Health	\$ -	\$ 18,670	\$ 18,670	\$ -
3345	Preschool Staff Development	\$ -	\$ 1,000	\$ 1,000	\$ -
3385	Early Intervention	\$ -	\$ 16,688	\$ 16,688	\$ -
3395	Spec Ed Alt Dispute Resolution	\$ -	\$ 15,157	\$ 15,157	\$ -
4035	Title II	\$ -	\$ 25	\$ 25	\$ -
5630	Homeless funds	\$ -	\$ 43,088	\$ 43,088	\$ -
5810	REAP	\$ -	\$ 6,656	\$ 6,656	\$ -
6010	After School Ed. Safety	\$ -	\$ 1,133,469	\$ 1,133,469	\$ -
6018	Student Support Block Grant	\$ 11,859	\$ 36,120	\$ 41,118	\$ 6,861
6019	#2,Student Support Block Grant	\$ -	\$ 1,468	\$ -	\$ 1,468
6300	Restricted Lottery	\$ 3,663	\$ 10	\$ -	\$ 3,673
6331	Community Planning Grant	\$ 2,214	\$ -	\$ 2,214	\$ -
6332	County Community Grant	\$ -	\$ 135,000	\$ 52,900	\$ 82,100
6333	Community Partnership Grant	\$ 47,562	\$ 200,000	\$ 112,795	\$ 134,766
6500	Special Education, State	\$ 212,898	\$ 1,040,524	\$ 1,118,156	\$ 135,267
6520	Spec Ed Workability	\$ -	\$ 76,508	\$ 76,508	\$ -
6546	Spec Ed Mental Health	\$ 35,998	\$ 121,323	\$ 157,321	\$ -
6547	Spec Ed Early Intervention	\$ -	\$ 89,287	\$ 89,287	\$ -
6620	Reversing Opioid Overdose	\$ 20,424	\$ 12,192	\$ 2,042	\$ 30,574

<u>Con't Restricted Programs</u>	<u>Beginning Balance</u>	<u>Revenue</u>	<u>Expenses</u>	<u>Ending Balance</u>
6680 TUPE Prop 99	\$ -	\$ 37,500	\$ 37,500	\$ -
6685 TUPE Prop 56	\$ -	\$ 37,500	\$ 37,500	\$ -
6690 TUPE Tier 6-12	\$ -	\$ 30,000	\$ 30,000	\$ -
6762 Arts, Music, Instrurctional Mat.	\$ 7,570	\$ -	\$ 7,570	\$ -
6770 Arts & Music, Prop 28	\$ 7,083	\$ 5,081	\$ 9,448	\$ 2,716
7210 Indian Education	\$ -	\$ 69,015	\$ 69,015	\$ -
7311 CSEA Credential Grant	\$ 147,576	\$ 95,792	\$ 52,028	\$ 191,340
7366 Foster Youth	\$ -	\$ 183,921	\$ 183,018	\$ 903
7399 Equity Multiplier	\$ -	\$ 51,697	\$ -	\$ 51,697
7415 Classified Summer pay	\$ -	\$ 51,438	\$ 51,438	\$ -
7435 Learning Recovery BG	\$ -	\$ 998	\$ -	\$ 998
7690 STRS & PERS on Behalf	\$ -	\$ 136,667	\$ 136,667	\$ -
7813 Mental Health SSA	\$ -	\$ 242,822	\$ 242,822	\$ -
7814 Multi Tiered Support System	\$ -	\$ 72,811	\$ 72,811	\$ -
9056 LEA BOP	\$ 932,881	\$ 260,949	\$ 39,226	\$ 1,154,605
9073 Title IV	\$ 84,219	\$ 7,042	\$ -	\$ 91,260
9170 School Readiness	\$ -	\$ 9,186	\$ 1,090	\$ 8,097
9224 Lake COE , Learning Grant	\$ -	\$ 50,000	\$ 50,000	\$ -
9500 ADR, Venture COE	\$ 44,500	\$ -	\$ -	\$ 44,500
9663 Community School, SCOE pass thru	\$ 57,735	\$ 100,000	\$ 77,686	\$ 80,049
9600 ASES Coordinator	\$ 56,686	\$ 62,341	\$ 51,711	\$ 67,316
Restricted Beginning /Ending Balance	\$ 1,672,868			\$ 2,088,190
Totals	\$ 7,095,803	\$ 11,884,174	\$ 11,704,109	\$ 7,275,868
Ending Balance			\$ 7,275,868	

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	11,681,110.49
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	207,856.11
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	127,672.76
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	1,164,441.52
5. Interfund Transfers Out	All	9300	7600-7629	350,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	26,028.65
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,077,547.97
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,745,690.90
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				8,727,563.48
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)				9.18
B. Expenditures per ADA (Line I.E divided by Line II.A)				950,714.98
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.)		7,865,701.67		2,043,039.39
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)		7,865,701.67		2,043,039.39
B. Required effort (Line A.2 times 90%)		7,079,131.50		1,838,735.45
C. Current year expenditures (Line I.E and Line II.B)		8,727,563.48		950,714.98
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00		888,020.47
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%	48.30%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Unaudited Actuals
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	5,377,910.43	0.00	5,377,910.43	5,565,779.00	0.00	5,565,779.00	3.5%
2) Federal Revenue		8100-8299	0.00	224,544.36	224,544.36	0.00	243,995.00	243,995.00	8.7%
3) Other State Revenue		8300-8599	755,817.39	2,596,363.70	3,352,181.09	1,075,661.00	2,082,787.00	3,158,448.00	-5.8%
4) Other Local Revenue		8600-8799	2,269,451.51	646,729.20	2,916,180.71	913,150.00	1,387,946.00	2,301,096.00	-21.1%
5) TOTAL, REVENUES			8,403,179.33	3,467,637.26	11,870,816.59	7,554,590.00	3,714,728.00	11,269,318.00	-5.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	966,357.58	546,390.48	1,512,748.06	1,281,780.00	445,606.00	1,727,386.00	14.2%
2) Classified Salaries		2000-2999	2,330,501.25	707,693.51	3,038,194.76	2,408,928.00	816,555.00	3,225,483.00	6.2%
3) Employee Benefits		3000-3999	1,814,998.24	721,543.04	2,536,541.28	1,826,754.00	695,093.00	2,521,847.00	-0.6%
4) Books and Supplies		4000-4999	284,153.65	142,786.33	426,939.98	450,949.00	191,575.00	642,524.00	50.5%
5) Services and Other Operating Expenditures		5000-5999	1,581,521.65	706,176.74	2,287,698.39	2,035,980.00	812,520.00	2,848,500.00	24.5%
6) Capital Outlay		6000-6999	127,672.76	0.00	127,672.76	195,616.00	0.00	195,616.00	53.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	226,405.32	1,189,397.69	1,415,803.01	226,634.00	1,185,147.00	1,411,781.00	-0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(137,383.59)	122,895.84	(14,487.75)	(108,667.00)	94,237.00	(14,430.00)	-0.4%
9) TOTAL, EXPENDITURES			7,194,226.86	4,136,883.63	11,331,110.49	8,317,974.00	4,240,733.00	12,558,707.00	10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,208,952.47	(669,246.37)	539,706.10	(763,384.00)	(526,005.00)	(1,289,389.00)	-338.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	49,744.00	0.00	49,744.00	45,803.00	0.00	45,803.00	-7.9%
b) Transfers Out		7600-7629	350,000.00	0.00	350,000.00	350,000.00	0.00	350,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,107,567.40)	1,107,567.40	0.00	(232,991.00)	232,991.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,407,823.40)	1,107,567.40	(300,256.00)	(537,188.00)	232,991.00	(304,197.00)	1.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(198,870.93)	438,321.03	239,450.10	(1,300,572.00)	(293,014.00)	(1,593,586.00)	-765.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,454,440.80	1,670,899.13	7,125,339.93	5,255,569.87	2,109,220.16	7,364,790.03	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			5,454,440.80	1,670,899.13	7,125,339.93	5,255,569.87	2,109,220.16	7,364,790.03	3.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,454,440.80	1,670,899.13	7,125,339.93	5,255,569.87	2,109,220.16	7,364,790.03	3.4%
2) Ending Balance, June 30 (E + F1e)			5,255,569.87	2,109,220.16	7,364,790.03	3,954,997.87	1,816,206.16	5,771,204.03	-21.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150.00	0.00	150.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	867.00	2,821.79	3,688.79	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	2,106,398.37	2,106,398.37	0.00	1,846,218.90	1,846,218.90	-12.4%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	5,254,552.87	0.00	5,254,552.87	3,954,997.87	(30,012.74)	3,924,985.13	-25.3%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	4,778,026.47	1,770,448.68	6,548,475.15				
1) Fair Value Adjustment to Cash in County Treasury		9111	39,077.00	0.00	39,077.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	150.00	0.00	150.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	254,268.00	75,874.00	330,142.00				
4) Due from Grantor Government		9290	507,630.36	457,461.47	965,091.83				
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	867.00	2,821.79	3,688.79				
8) Other Current Assets		9340	0.00	0.00	0.00				

Unaudited Actuals
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			5,580,018.83	2,306,605.94	7,886,624.77				
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	324,202.96	197,241.78	521,444.74				
2) Due to Grantor Governments		9590	246.00	144.00	390.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			324,448.96	197,385.78	521,834.74				
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)			5,255,569.87	2,109,220.16	7,364,790.03				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	4,614,723.00	0.00	4,614,723.00	4,809,899.00	0.00	4,809,899.00	4.2%
Education Protection Account State Aid - Current Year		8012	2,272.00	0.00	2,272.00	2,104.00	0.00	2,104.00	-7.4%
State Aid - Prior Years		8019	(6,838.00)	0.00	(6,838.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	7,075.62	0.00	7,075.62	6,768.00	0.00	6,768.00	-4.3%
Timber Yield Tax		8022	2,235.19	0.00	2,235.19	2,091.00	0.00	2,091.00	-6.5%
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	1,020,276.45	0.00	1,020,276.45	981,983.00	0.00	981,983.00	-3.8%
Unsecured Roll Taxes		8042	21,471.48	0.00	21,471.48	21,567.00	0.00	21,567.00	0.4%
Prior Years' Taxes		8043	845.57	0.00	845.57	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	3,003.10	0.00	3,003.10	23,294.00	0.00	23,294.00	675.7%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	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 Sup.		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			5,665,064.41	0.00	5,665,064.41	5,847,706.00	0.00	5,847,706.00	3.2%
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	(287,153.98)	0.00	(287,153.98)	(281,927.00)	0.00	(281,927.00)	-1.8%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,377,910.43	0.00	5,377,910.43	5,565,779.00	0.00	5,565,779.00	3.5%
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	62,969.00	62,969.00	0.00	62,969.00	62,969.00	0.0%
Special Education Discretionary Grants		8182	0.00	58,037.25	58,037.25	0.00	56,732.00	56,732.00	-2.2%
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%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		25.00	25.00		25.00	25.00	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%

Description			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4204, 5630	8290		96,857.60	96,857.60		96,857.00	96,857.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	6,655.51	6,655.51	0.00	27,412.00	27,412.00	311.9%
TOTAL, FEDERAL REVENUE			0.00	224,544.36	224,544.36	0.00	243,995.00	243,995.00	8.7%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		15,880.00	15,880.00	New
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,210.00	0.00	2,210.00	2,210.00	0.00	2,210.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	438.32	9.63	447.95	328.00	410.00	738.00	64.8%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,133,468.94	1,133,468.94		1,133,468.00	1,133,468.00	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		105,000.00	105,000.00		95,000.00	95,000.00	-9.5%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		5,081.00	5,081.00		2,500.00	2,500.00	-50.8%
American Indian Early Childhood Education	7210	8590		69,014.53	69,014.53		61,722.00	61,722.00	-10.6%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	753,169.07	1,283,789.60	2,036,958.67	1,073,123.00	773,807.00	1,846,930.00	-9.3%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER STATE REVENUE			755,817.39	2,596,363.70	3,352,181.09	1,075,661.00	2,082,787.00	3,158,448.00	-5.8%
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	13,711.00	0.00	13,711.00	2,250.00	0.00	2,250.00	-83.6%
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	283,222.05	0.00	283,222.05	140,000.00	0.00	140,000.00	-50.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	58,225.65	0.00	58,225.65	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	457,811.27	219,551.79	677,363.06	450,015.00	223,622.00	673,637.00	-0.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Local Revenue		8699	378,933.57	427,177.41	806,110.98	294,050.00	376,600.00	670,650.00	-16.8%
Tuition		8710	1,077,547.97	0.00	1,077,547.97	26,835.00	787,724.00	814,559.00	-24.4%
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			2,269,451.51	646,729.20	2,916,180.71	913,150.00	1,387,946.00	2,301,096.00	-21.1%
TOTAL, REVENUES			8,403,179.33	3,467,637.26	11,870,816.59	7,554,590.00	3,714,728.00	11,269,318.00	-5.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	147,765.96	82,342.94	230,108.90	174,136.00	47,986.00	222,122.00	-3.5%
Certificated Pupil Support Salaries		1200	126,952.66	285,398.22	412,350.88	167,166.00	204,181.00	371,347.00	-9.9%
Certificated Supervisors' and Administrators' Salaries		1300	449,406.76	164,071.00	613,477.76	457,118.00	178,695.00	635,813.00	3.6%
Other Certificated Salaries		1900	242,232.20	14,578.32	256,810.52	483,360.00	14,744.00	498,104.00	94.0%
TOTAL, CERTIFICATED SALARIES			966,357.58	546,390.48	1,512,748.06	1,281,780.00	445,606.00	1,727,386.00	14.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	149,393.16	48,188.27	197,581.43	152,013.00	104,659.00	256,672.00	29.9%
Classified Support Salaries		2200	681,946.88	466,344.47	1,148,291.35	524,791.00	507,730.00	1,032,521.00	-10.1%
Classified Supervisors' and Administrators' Salaries		2300	331,840.71	86,544.41	418,385.12	353,981.00	106,314.00	460,295.00	10.0%
Clerical, Technical and Office Salaries		2400	1,165,520.50	106,215.16	1,271,735.66	1,378,143.00	92,852.00	1,470,995.00	15.7%
Other Classified Salaries		2900	1,800.00	401.20	2,201.20	0.00	5,000.00	5,000.00	127.1%
TOTAL, CLASSIFIED SALARIES			2,330,501.25	707,693.51	3,038,194.76	2,408,928.00	816,555.00	3,225,483.00	6.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	157,197.95	223,913.70	381,111.65	220,478.00	197,930.00	418,408.00	9.8%
PERS		3201-3202	664,199.27	182,514.14	846,713.41	671,140.00	230,951.00	902,091.00	6.5%
OASDI/Medicare/Alternative		3301-3302	198,499.83	57,668.86	256,168.69	210,206.00	71,800.00	282,006.00	10.1%
Health and Welfare Benefits		3401-3402	532,743.97	207,100.56	739,844.53	603,567.00	159,085.00	762,652.00	3.1%
Unemployment Insurance		3501-3502	1,560.02	593.68	2,153.70	1,781.00	628.00	2,409.00	11.9%

Unaudited Actuals
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Workers' Compensation		3601-3602	46,573.60	16,022.79	62,596.39	52,403.00	23,022.00	75,425.00	20.5%
OPEB, Allocated		3701-3702	100,145.09	816.42	100,961.51	25,628.00	588.00	26,216.00	-74.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	114,078.51	32,912.89	146,991.40	41,551.00	11,089.00	52,640.00	-64.2%
TOTAL, EMPLOYEE BENEFITS			1,814,998.24	721,543.04	2,536,541.28	1,826,754.00	695,093.00	2,521,847.00	-0.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	1,500.00	998.00	2,498.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	284,153.65	142,786.33	426,939.98	361,449.00	190,577.00	552,026.00	29.3%
Noncapitalized Equipment		4400	0.00	0.00	0.00	88,000.00	0.00	88,000.00	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			284,153.65	142,786.33	426,939.98	450,949.00	191,575.00	642,524.00	50.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	69,058.78	21,568.81	90,627.59	41,250.00	44,500.00	85,750.00	-5.4%
Travel and Conferences		5200	107,792.14	63,327.06	171,119.20	189,025.00	88,802.00	277,827.00	62.4%
Dues and Memberships		5300	78,875.66	12,379.96	91,255.62	103,213.00	13,420.00	116,633.00	27.8%
Insurance		5400 - 5499	24,332.44	0.00	24,332.44	29,000.00	0.00	29,000.00	19.2%
Operations and Housekeeping Services		5500	15,886.21	0.00	15,886.21	24,100.00	0.00	24,100.00	51.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,252.03	401.00	10,653.03	17,900.00	2,229.00	20,129.00	89.0%
Transfers of Direct Costs		5710	(36,330.72)	36,330.72	0.00	(21,303.00)	21,303.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,918.34)	0.00	(1,918.34)	(4,166.00)	0.00	(4,166.00)	117.2%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	1,281,632.70	572,156.44	1,853,789.14	1,603,347.00	642,216.00	2,245,563.00	21.1%
Communications		5900	31,940.75	12.75	31,953.50	53,614.00	50.00	53,664.00	67.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,581,521.65	706,176.74	2,287,698.39	2,035,980.00	812,520.00	2,848,500.00	24.5%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	127,672.76	0.00	127,672.76	195,616.00	0.00	195,616.00	53.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			127,672.76	0.00	127,672.76	195,616.00	0.00	195,616.00	53.2%
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	226,405.32	24,956.17	251,361.49	226,634.00	26,149.00	252,783.00	0.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
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	1,164,441.52	1,164,441.52	0.00	1,158,998.00	1,158,998.00	-0.5%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			226,405.32	1,189,397.69	1,415,803.01	226,634.00	1,185,147.00	1,411,781.00	-0.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(122,895.84)	122,895.84	0.00	(94,237.00)	94,237.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(14,487.75)	0.00	(14,487.75)	(14,430.00)	0.00	(14,430.00)	-0.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(137,383.59)	122,895.84	(14,487.75)	(108,667.00)	94,237.00	(14,430.00)	-0.4%
TOTAL, EXPENDITURES			7,194,226.86	4,136,883.63	11,331,110.49	8,317,974.00	4,240,733.00	12,558,707.00	10.8%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									

Unaudited Actuals
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	49,744.00	0.00	49,744.00	45,803.00	0.00	45,803.00	-7.9%
(a) TOTAL, INTERFUND TRANSFERS IN			49,744.00	0.00	49,744.00	45,803.00	0.00	45,803.00	-7.9%
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	350,000.00	0.00	350,000.00	350,000.00	0.00	350,000.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			350,000.00	0.00	350,000.00	350,000.00	0.00	350,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
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									
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	(1,107,567.40)	1,107,567.40	0.00	(232,991.00)	232,991.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(e) TOTAL, CONTRIBUTIONS			(1,107,567.40)	1,107,567.40	0.00	(232,991.00)	232,991.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(1,407,823.40)	1,107,567.40	(300,256.00)	(537,188.00)	232,991.00	(304,197.00)	1.3%

			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	5,377,910.43	0.00	5,377,910.43	5,565,779.00	0.00	5,565,779.00	3.5%
2) Federal Revenue		8100-8299	0.00	224,544.36	224,544.36	0.00	243,995.00	243,995.00	8.7%
3) Other State Revenue		8300-8599	755,817.39	2,596,363.70	3,352,181.09	1,075,661.00	2,082,787.00	3,158,448.00	-5.8%
4) Other Local Revenue		8600-8799	2,269,451.51	646,729.20	2,916,180.71	913,150.00	1,387,946.00	2,301,096.00	-21.1%
5) TOTAL, REVENUES			8,403,179.33	3,467,637.26	11,870,816.59	7,554,590.00	3,714,728.00	11,269,318.00	-5.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	491,565.47	350,527.15	842,092.62	544,964.00	510,997.00	1,055,961.00	25.4%
2) Instruction - Related Services	2000-2999		1,826,452.95	595,453.67	2,421,906.62	2,312,649.00	661,756.00	2,974,405.00	22.8%
3) Pupil Services	3000-3999		1,919,998.41	1,669,336.23	3,589,334.64	2,218,826.00	1,639,284.00	3,858,110.00	7.5%
4) Ancillary Services	4000-4999		4,724.92	209,273.05	213,997.97	15,326.00	149,312.00	164,638.00	-23.1%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,438,911.76	122,895.84	2,561,807.60	2,704,247.00	94,237.00	2,798,484.00	9.2%
8) Plant Services	8000-8999		286,168.03	0.00	286,168.03	295,328.00	0.00	295,328.00	3.2%
9) Other Outgo	9000-9999		226,405.32	1,189,397.69	1,415,803.01	226,634.00	1,185,147.00	1,411,781.00	-0.3%
10) TOTAL, EXPENDITURES			7,194,226.86	4,136,883.63	11,331,110.49	8,317,974.00	4,240,733.00	12,558,707.00	10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,208,952.47	(669,246.37)	539,706.10	(763,384.00)	(526,005.00)	(1,289,389.00)	-338.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		49,744.00	0.00	49,744.00	45,803.00	0.00	45,803.00	-7.9%
b) Transfers Out	7600-7629		350,000.00	0.00	350,000.00	350,000.00	0.00	350,000.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(1,107,567.40)	1,107,567.40	0.00	(232,991.00)	232,991.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,407,823.40)	1,107,567.40	(300,256.00)	(537,188.00)	232,991.00	(304,197.00)	1.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(198,870.93)	438,321.03	239,450.10	(1,300,572.00)	(293,014.00)	(1,593,586.00)	-765.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		5,454,440.80	1,670,899.13	7,125,339.93	5,255,569.87	2,109,220.16	7,364,790.03	3.4%

Unaudited Actuals
County School Service Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,454,440.80	1,670,899.13	7,125,339.93	5,255,569.87	2,109,220.16	7,364,790.03	3.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,454,440.80	1,670,899.13	7,125,339.93	5,255,569.87	2,109,220.16	7,364,790.03	3.4%
2) Ending Balance, June 30 (E + F1e)			5,255,569.87	2,109,220.16	7,364,790.03	3,954,997.87	1,816,206.16	5,771,204.03	-21.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150.00	0.00	150.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	867.00	2,821.79	3,688.79	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	2,106,398.37	2,106,398.37	0.00	1,846,218.90	1,846,218.90	-12.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	5,254,552.87	0.00	5,254,552.87	3,954,997.87	(30,012.74)	3,924,985.13	-25.3%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
6018	Student Support and Enrichment Block Grant	6,860.72	0.00
6019	Student Support and Professional Development Discretionary Block Grant	1,468.00	1,468.00
6300	Lottery: Instructional Materials	3,672.79	4,082.79
6332	CA Community Schools Partnership Act - Implementation Grant	82,100.20	868.20
6333	CA Community Schools Partnership Act - Coordination Grant	134,766.07	134,766.07
6500	Special Education	132,444.75	0.00
6620	Reversing Opioid Overdoses	30,573.60	7,372.60
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	2,715.98	2,163.98
7311	Classified School Employee Professional Development Block Grant	191,340.16	64,060.16
7399	LCFF Equity Multiplier	51,697.00	42,676.00
7435	Learning Recovery Emergency Block Grant	998.00	0.00
7810	Other Restricted State	40,077.50	40,077.50
9010	Other Restricted Local	1,427,683.60	1,548,683.60
Total, Restricted Balance		2,106,398.37	1,846,218.90

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	100,670.00	100,670.00	0.0%
4) Other Local Revenue		8600-8799	1,051.40	50.00	-95.2%
5) TOTAL, REVENUES			101,721.40	100,720.00	-1.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	19,799.90	0.00	-100.0%
2) Classified Salaries		2000-2999	11,279.73	17,250.00	52.9%
3) Employee Benefits		3000-3999	13,574.89	7,100.00	-47.7%
4) Books and Supplies		4000-4999	4,820.01	6,458.00	34.0%
5) Services and Other Operating Expenditures		5000-5999	1,150.47	5,583.00	385.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	59,000.00	62,079.00	5.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,455.59	2,250.00	54.6%
9) TOTAL, EXPENDITURES			111,080.59	100,720.00	-9.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,359.19)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,359.19)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,656.47	297.28	-96.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,656.47	297.28	-96.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,656.47	297.28	-96.9%
2) Ending Balance, June 30 (E + F1e)			297.28	297.28	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	297.28	297.28	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	58,614.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	350.00		
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	332.45		
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			59,297.28		
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	59,000.00		
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			59,000.00		
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)			297.28		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	59,000.00	62,079.00	5.2%
Adult Education Program	6391	8590	41,670.00	38,591.00	-7.4%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			100,670.00	100,670.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	671.00	50.00	-92.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	380.40	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,051.40	50.00	-95.2%
TOTAL, REVENUES			101,721.40	100,720.00	-1.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	19,799.90	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			19,799.90	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,034.63	0.00	-100.0%
Other Classified Salaries		2900	8,245.10	17,250.00	109.2%
TOTAL, CLASSIFIED SALARIES			11,279.73	17,250.00	52.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	4,101.83	0.00	-100.0%
PERS		3201-3202	2,533.04	4,541.00	79.3%
OASDI/Medicare/Alternative		3301-3302	1,027.02	1,320.00	28.5%
Health and Welfare Benefits		3401-3402	3,783.06	882.00	-76.7%
Unemployment Insurance		3501-3502	15.54	9.00	-42.1%
Workers' Compensation		3601-3602	435.18	237.00	-45.5%
OPEB, Allocated		3701-3702	22.97	17.00	-26.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,656.25	94.00	-94.3%
TOTAL, EMPLOYEE BENEFITS			13,574.89	7,100.00	-47.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,820.01	6,458.00	34.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,820.01	6,458.00	34.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	743.89	3,265.00	338.9%
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	94.58	1,166.00	1,132.8%
Professional/Consulting Services and Operating Expenditures		5800	312.00	1,152.00	269.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,150.47	5,583.00	385.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	59,000.00	62,079.00	5.2%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			59,000.00	62,079.00	5.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,455.59	2,250.00	54.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,455.59	2,250.00	54.6%
TOTAL, EXPENDITURES			111,080.59	100,720.00	-9.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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)			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	100,670.00	100,670.00	0.0%
4) Other Local Revenue		8600-8799	1,051.40	50.00	-95.2%
5) TOTAL, REVENUES			101,721.40	100,720.00	-1.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,216.19	5,365.00	27.2%
2) Instruction - Related Services	2000-2999		46,408.81	31,026.00	-33.1%
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		1,455.59	2,250.00	54.6%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	59,000.00	62,079.00	5.2%
10) TOTAL, EXPENDITURES			111,080.59	100,720.00	-9.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,359.19)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,359.19)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,656.47	297.28	-96.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,656.47	297.28	-96.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,656.47	297.28	-96.9%
2) Ending Balance, June 30 (E + F1e)			297.28	297.28	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	297.28	297.28	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	113,059.00	113,059.00	0.0%
3) Other State Revenue		8300-8599	328,833.49	298,673.00	-9.2%
4) Other Local Revenue		8600-8799	6,413.62	2,500.00	-61.0%
5) TOTAL, REVENUES			448,306.11	414,232.00	-7.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	10,222.29	20,000.00	95.7%
2) Classified Salaries		2000-2999	92,894.85	51,711.00	-44.3%
3) Employee Benefits		3000-3999	53,429.87	43,183.00	-19.2%
4) Books and Supplies		4000-4999	11,659.65	25,442.00	118.2%
5) Services and Other Operating Expenditures		5000-5999	30,773.46	28,521.00	-7.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	234,201.00	232,812.00	-0.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	13,032.16	12,180.00	-6.5%
9) TOTAL, EXPENDITURES			446,213.28	413,849.00	-7.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,092.83	383.00	-81.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,092.83	383.00	-81.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	49,562.69	51,655.52	4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,562.69	51,655.52	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,562.69	51,655.52	4.2%
2) Ending Balance, June 30 (E + F1e)			51,655.52	52,038.52	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,742.73	8,742.73	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	2,500.00	New
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	42,912.79	40,795.79	-4.9%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	114,310.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	682.00		
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	27,404.72		
4) Due from Grantor Government		9290	116,616.03		
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			259,013.51		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	95,008.48		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	112,349.51		
6) TOTAL, LIABILITIES			207,357.99		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			51,655.52		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	113,059.00	113,059.00	0.0%
TOTAL, FEDERAL REVENUE			113,059.00	113,059.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	236,601.20	232,812.00	-1.6%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	92,232.29	65,861.00	-28.6%
TOTAL, OTHER STATE REVENUE			328,833.49	298,673.00	-9.2%
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	5,190.01	2,500.00	-51.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,223.61	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,413.62	2,500.00	-61.0%
TOTAL, REVENUES			448,306.11	414,232.00	-7.6%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	10,222.29	20,000.00	95.7%
TOTAL, CERTIFICATED SALARIES			10,222.29	20,000.00	95.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	20,004.87	0.00	-100.0%
Other Classified Salaries		2900	72,889.98	51,711.00	-29.1%
TOTAL, CLASSIFIED SALARIES			92,894.85	51,711.00	-44.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,281.35	3,820.00	198.1%
PERS		3201-3202	23,149.66	13,463.00	-41.8%
OASDI/Medicare/Alternative		3301-3302	7,219.04	4,147.00	-42.6%
Health and Welfare Benefits		3401-3402	15,085.15	19,646.00	30.2%
Unemployment Insurance		3501-3502	50.98	36.00	-29.4%
Workers' Compensation		3601-3602	1,426.76	994.00	-30.3%
OPEB, Allocated		3701-3702	82.32	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,134.61	1,077.00	-79.0%
TOTAL, EMPLOYEE BENEFITS			53,429.87	43,183.00	-19.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,408.07	25,442.00	123.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	251.58	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			11,659.65	25,442.00	118.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	8,290.98	617.00	-92.6%
Travel and Conferences		5200	1,153.48	4,500.00	290.1%
Dues and Memberships		5300	625.00	1,000.00	60.0%
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	1,500.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,823.76	3,000.00	64.5%
Professional/Consulting Services and Operating Expenditures		5800	18,880.24	17,904.00	-5.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,773.46	28,521.00	-7.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	234,201.00	232,812.00	-0.6%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			234,201.00	232,812.00	-0.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	13,032.16	12,180.00	-6.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			13,032.16	12,180.00	-6.5%
TOTAL, EXPENDITURES			446,213.28	413,849.00	-7.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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)			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	113,059.00	113,059.00	0.0%
3) Other State Revenue		8300-8599	328,833.49	298,673.00	-9.2%
4) Other Local Revenue		8600-8799	6,413.62	2,500.00	-61.0%
5) TOTAL, REVENUES			448,306.11	414,232.00	-7.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		23,114.24	16,904.00	-26.9%
2) Instruction - Related Services	2000-2999		175,614.30	151,953.00	-13.5%
3) Pupil Services	3000-3999		251.58	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		13,032.16	12,180.00	-6.5%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	234,201.00	232,812.00	-0.6%
10) TOTAL, EXPENDITURES			446,213.28	413,849.00	-7.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,092.83	383.00	-81.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,092.83	383.00	-81.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	49,562.69	51,655.52	4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,562.69	51,655.52	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,562.69	51,655.52	4.2%
2) Ending Balance, June 30 (E + F1e)			51,655.52	52,038.52	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,742.73	8,742.73	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	2,500.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	42,912.79	40,795.79	-4.9%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	8,742.73	8,742.73
Total, Restricted Balance		8,742.73	8,742.73

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	31,799.87	14,500.00	-54.4%
5) TOTAL, REVENUES			31,799.87	14,500.00	-54.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	10,000.00	New
5) Services and Other Operating Expenditures		5000-5999	28,359.65	100,000.00	252.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			28,359.65	110,000.00	287.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,440.22	(95,500.00)	-2,876.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,440.22	(95,500.00)	-2,876.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	705,465.66	708,905.88	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			705,465.66	708,905.88	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			705,465.66	708,905.88	0.5%
2) Ending Balance, June 30 (E + F1e)			708,905.88	613,405.88	-13.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	584,500.00	New
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	708,905.88	28,905.88	-95.9%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	698,092.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	4,166.00		
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	6,647.10		
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			708,905.88		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			708,905.88		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	25,340.95	14,500.00	-42.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	6,458.92	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			31,799.87	14,500.00	-54.4%
TOTAL, REVENUES			31,799.87	14,500.00	-54.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	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	10,000.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	10,000.00	New
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	28,359.65	100,000.00	252.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,359.65	100,000.00	252.6%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			28,359.65	110,000.00	287.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	31,799.87	14,500.00	-54.4%
5) TOTAL, REVENUES			31,799.87	14,500.00	-54.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		28,359.65	110,000.00	287.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			28,359.65	110,000.00	287.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,440.22	(95,500.00)	-2,876.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,440.22	(95,500.00)	-2,876.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	705,465.66	708,905.88	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			705,465.66	708,905.88	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			705,465.66	708,905.88	0.5%
2) Ending Balance, June 30 (E + F1e)			708,905.88	613,405.88	-13.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	584,500.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	708,905.88	28,905.88	-95.9%

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	152,877.75	100,000.00	-34.6%
5) TOTAL, REVENUES			152,877.75	100,000.00	-34.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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)			152,877.75	100,000.00	-34.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	809,599.15	525,000.00	-35.2%
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			809,599.15	525,000.00	-35.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			962,476.90	625,000.00	-35.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,013,448.92	3,975,925.82	31.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,013,448.92	3,975,925.82	31.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,013,448.92	3,975,925.82	31.9%
2) Ending Balance, June 30 (E + F1e)			3,975,925.82	4,600,925.82	15.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	3,763,700.00	New
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	750,000.00	New
Unassigned/Unappropriated Amount		9790	3,975,925.82	87,225.82	-97.8%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,916,280.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	23,370.00		
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	36,275.35		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,975,925.82		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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)			3,975,925.82		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	119,758.37	100,000.00	-16.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	33,119.38	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			152,877.75	100,000.00	-34.6%
TOTAL, REVENUES			152,877.75	100,000.00	-34.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	350,000.00	350,000.00	0.0%
Other Authorized Interfund Transfers In		8919	459,599.15	175,000.00	-61.9%
(a) TOTAL, INTERFUND TRANSFERS IN			809,599.15	525,000.00	-35.2%
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)			809,599.15	525,000.00	-35.2%

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	152,877.75	100,000.00	-34.6%
5) TOTAL, REVENUES			152,877.75	100,000.00	-34.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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)			152,877.75	100,000.00	-34.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	809,599.15	525,000.00	-35.2%
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			809,599.15	525,000.00	-35.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			962,476.90	625,000.00	-35.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,013,448.92	3,975,925.82	31.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,013,448.92	3,975,925.82	31.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,013,448.92	3,975,925.82	31.9%
2) Ending Balance, June 30 (E + F1e)			3,975,925.82	4,600,925.82	15.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	3,763,700.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	750,000.00	New
Unassigned/Unappropriated Amount		9790	3,975,925.82	87,225.82	-97.8%

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	9,735.15	6,000.00	-38.4%
5) TOTAL, REVENUES			9,735.15	6,000.00	-38.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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)			9,735.15	6,000.00	-38.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	49,744.00	45,803.00	-7.9%
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			(49,744.00)	(45,803.00)	-7.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(40,008.85)	(39,803.00)	-0.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	220,536.49	180,527.64	-18.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			220,536.49	180,527.64	-18.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			220,536.49	180,527.64	-18.1%
2) Ending Balance, June 30 (E + F1e)			180,527.64	140,724.64	-22.0%
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	136,891.00	New
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	180,527.64	3,833.64	-97.9%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	177,449.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,059.00		
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	2,019.25		
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			180,527.64		
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)			180,527.64		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	7,962.24	6,000.00	-24.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,772.91	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			9,735.15	6,000.00	-38.4%
TOTAL, REVENUES			9,735.15	6,000.00	-38.4%
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	49,744.00	45,803.00	-7.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			49,744.00	45,803.00	-7.9%
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)			(49,744.00)	(45,803.00)	-7.9%

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	9,735.15	6,000.00	-38.4%
5) TOTAL, REVENUES			9,735.15	6,000.00	-38.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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)			9,735.15	6,000.00	-38.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	49,744.00	45,803.00	-7.9%
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			(49,744.00)	(45,803.00)	-7.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(40,008.85)	(39,803.00)	-0.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	220,536.49	180,527.64	-18.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			220,536.49	180,527.64	-18.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			220,536.49	180,527.64	-18.1%
2) Ending Balance, June 30 (E + F1e)			180,527.64	140,724.64	-22.0%
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	136,891.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	180,527.64	3,833.64	-97.9%

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

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: _____
County Superintendent/Designee
(Original signature required)

Date: _____

Printed Name: Fabio Robles _____

Title: County Superintendent _____

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

For County Office of Education:

Cindy Blanchard _____
Name
Executive Director of Business Services _____
Title
530-623-2861 _____
Telephone
cblanchard@tcoek12.org _____
E-mail Address

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) 516,139.54
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) 6,470,383.05

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) 7.98%

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) 796,983.38
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 32,315.35

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	16,778.75
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)	17,969.00
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	864,046.48
9. Carry-Forward Adjustment (Part IV, Line F)	(162,383.50)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	701,662.98
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	842,092.62
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,274,034.85
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	3,579,898.64
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	213,997.97
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)	407,610.03
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)	1,302,807.84
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)	19,800.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	207,206.45
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	50,625.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	190,437.56
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
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)	9,088,510.96
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)	9.51%
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)	7.72%
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)	864,046.48
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	155,076.44
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 (13.00%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (13.00%) times Part III, Line B19) or (the highest rate used to recover costs from any program (15.29%) times Part III, Line B19); zero if positive	(162,383.50)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(162,383.50)
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:	7.72%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-81191.75) is applied to the current year calculation and the remainder (\$-81191.75) is deferred to one or more future years:	8.61%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-54127.83) is applied to the current year calculation and the remainder (\$-108255.67) is deferred to one or more future years:	8.91%
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)	(162,383.50)

Approved
indirect
cost rate: 13.00%

Highest
rate used
in any
program: 15.29%

Note: In one or
more resources,
the rate used is
greater than the
approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3183	48,393.00	5,377.00	11.11%
01	3310	37,397.83	615.00	1.64%
01	3345	885.00	115.00	12.99%
01	3385	14,897.50	1,790.75	12.02%
01	5630	38,357.44	3,230.16	8.42%
01	5810	5,811.49	844.02	14.52%
01	6018	13,951.46	903.92	6.48%
01	6332	48,491.12	4,408.68	9.09%
01	6333	103,395.82	9,399.62	9.09%
01	6520	67,706.40	8,801.10	13.00%
01	6546	143,574.47	13,746.96	9.57%
01	6680	33,391.70	4,108.30	12.30%
01	6685	33,185.84	4,314.16	13.00%
01	7210	61,075.73	7,938.80	13.00%
01	7366	171,229.30	12,692.11	7.41%
01	7810	235,038.73	35,934.77	15.29%
01	9010	209,227.73	8,675.49	4.15%
11	6391	50,625.00	1,455.59	2.88%
12	5055	112,224.36	8,808.64	7.85%
12	6054	27,041.84	667.42	2.47%
12	6057	1,864.88	162.93	8.74%
12	6102	28,602.63	2,853.30	9.98%
12	6127	17,101.65	539.87	3.16%

Unaudited Actuals
2025-26 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

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	3,096.69		3,663.16	6,759.85
2. State Lottery Revenue	8560	438.32		9.63	447.95
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		3,535.01	0.00	3,672.79	7,207.80
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		0.00	0.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		0.00	0.00	0.00	0.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	3,535.01	0.00	3,672.79	7,207.80
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.

	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.	93,379.39		93,379.39			100,288.52
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	904,461.82		904,461.82			971,382.92
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	997,841.21		997,841.21			1,071,671.44
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	14.79		14.79			9.18
5. Other ADA (Preload/Line B4, PY column)	1,354.62		1,354.62			1,421.17
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, prior year Annual County LCFF Calculation)	433,549.00		433,549.00			433,549.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, prior year Annual County LCFF Calculation)	4,199,305.00		4,199,305.00			4,199,305.00
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						

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
B. CURRENT YEAR GANN ADA	2025-26 Annual Report			2026-27 Annual Estimate		
CURRENT YEAR PROGRAM ADA						
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)	9.18		9.18	10.52		10.52
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)	9.18	0.00	9.18	10.52	0.00	10.52
	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)			1,421.17			1,429.38
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE	2025-26 Actual			2026-27 Budget		
AID RECEIVED						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	7,075.62		7,075.62	6,768.00		6,768.00
2. Timber Yield Tax (Object 8022)	2,235.19		2,235.19	2,091.00		2,091.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	1,020,276.45		1,020,276.45	981,983.00		981,983.00
5. Unsecured Roll Taxes (Object 8042)	21,471.48		21,471.48	21,567.00		21,567.00
6. Prior Years' Taxes (Object 8043)	845.57		845.57	0.00		0.00
7. Supplemental Taxes (Object 8044)	3,003.10		3,003.10	23,294.00		23,294.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. 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 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						

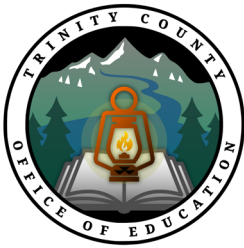
	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines C1 through C16)	1,054,907.41	0.00	1,054,907.41	1,035,703.00	0.00	1,035,703.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	1,054,907.41	0.00	1,054,907.41	1,035,703.00	0.00	1,035,703.00
EXCLUDED APPROPRIATIONS						
20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			76,039.00			84,883.75
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)			76,039.00			84,883.75
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	4,616,995.00		4,616,995.00	4,812,003.00		4,812,003.00
26. LCFF State Aid - Prior Years (Object 8019)	(6,838.00)		(6,838.00)	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	4,610,157.00	0.00	4,610,157.00	4,812,003.00	0.00	4,812,003.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	11,870,816.59		11,870,816.59	11,269,318.00		11,269,318.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	341,447.70		341,447.70	140,000.00		140,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			93,379.39			100,288.52
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			0.6207			1.1460
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			61,693.25			120,619.71

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			904,461.82			971,382.92
6. Inflation Adjustment			1.0644			1.0495
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			1.0491			1.0058
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			1,009,978.19			1,025,379.28
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			1,071,671.44			1,145,998.99
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			1,054,907.41			1,035,703.00
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)			92,803.03			195,179.74
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			33,989.99			15,483.75
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			1,088,897.40			1,051,186.75
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			58,813.04			179,695.99
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			1,088,897.40			
b. State Subventions (Line D13)			58,813.04			
c. Less: Excluded Appropriations (Line C24)			76,039.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			1,071,671.44			
15 Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9)			0.00			
SUMMARY						
16 Adjusted Appropriations Limit (Lines D9 plus D15)			1,071,671.44			1,145,998.99

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2026-27 First Day Enrollment

First Day	School	TK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
8/24/2026	Burnt Ranch	6	7	11	8	12	4	6	15	9	5					83
8/17/2026	Coffee Creek			1		1										2
8/17/2026	Douglas City	10	8	15	14	15	13	18	23	15	20					151
8/17/2026	Junction City	2	10	5	9	6	3	9	5	10	9					68
8/17/2026	Lewiston	9	4	6	6	7	7	5	10	8	0					62
8/31/2026	Trinity Center	1	1	0	0	1	1	2	0	2	1					9
	Trinity Lake Charter School	0	0	1	0	0	0	0	1	2	1					5
8/17/2026	Trinity Alps Unified															0
	Trinity High School											70	66	76	62	274
	Alps View											0	3	1	7	11
	Weaverville/TPA	10	21	29	31	30	34	33	26	32	38					284
8/12/2026	Mountain Valley Unified															0
	Hayfork Elem.	12	15	16	20	23	23	33	29	33	25					229
	Hayfork High School											22	25	23	21	91
	Valley High School											2	2	2	3	9
9/8/2026	Southern Trinity Jt Unified															0
	Van Duzen Elem.															0
	Hoaglin-Zenia Elem.															0
	S. Trinity High Sch.															0
	Mt. Lassic High															0
8/17/2026	R.I.S.E. (Trinity Co Community)										1	2			4	7
8/19/2026	CHYBA	0	0	0	0	0	0	0	0	0	0	24	35	20	6	85
	TOTAL	50	66	84	88	95	85	106	109	111	100	120	131	122	103	1370



Trinity County Office of Education

Fabio Robles, Ed.D.
Trinity County
Superintendent of Schools

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Board Member Stipend Discussion

The Trinity County Board of Education will engage in an initial discussion regarding the current compensation provided to Board members and whether an adjustment to the Board member stipend should be considered.

Currently, Board members receive **\$25 per meeting**, in addition to mileage reimbursement. Board members also have access to vision and dental benefits.

Staff are bringing this item forward to provide the Board with an opportunity to consider whether the current stipend remains appropriate in relation to the time, responsibilities, and commitment associated with serving on the Trinity County Board of Education. Across California, governing boards have reviewed and adjusted Board member compensation as one consideration in supporting the recruitment and retention of individuals willing to serve in these important roles.

The Trinity County Board of Education experienced a Board vacancy that remained unfilled for approximately a year and a half. While there are many factors that may affect an individual's decision to serve, this experience provides an opportunity to consider whether the Board's current compensation structure is supportive of recruiting and retaining qualified individuals interested in Board service.

This item is intended as an **initial discussion only**. No action is requested at this time. The Board may discuss whether a change to the current stipend is warranted and, if so, identify a potential amount for further consideration. The Trinity County Office of Education is suggesting a \$250 stipend per attended meeting.

If the Board reaches consensus on a potential stipend amount, staff will return at a future meeting with a proposed policy for the Board's review and consideration. Board members would retain the option to decline the stipend if they choose not to receive it.

August 31, 2026

Dear Dr. Robles,

My parents (Ron and Sharon Waterhouse) moved my sister and me to Weaverville in 1977. I grew up on East Weaver Road and graduated from Trinity High School in 1985. Our childhood in Weaverville was pretty idyllic, and we enjoyed spending our summers playing in the county's forests, lakes, and rivers. After high school, I continued my education at CSU Chico earning a BA in Communications.

Thirty years later, I returned to Weaverville with my own family and raised my son here. A lot has changed since I was young, and a few things have also remained the same. I once again live on East Weaver, in the same house I grew up in - my old stomping grounds.

Over 20 years ago, I founded Zooksearch, a corporation providing legal search and document retrieval services across three major U.S. markets (San Francisco Bay Area, Los Angeles, and New York). The success of Zooksearch was one of the major factors that allowed us to move "back home."

As you know, Trinity County is one of the lowest per-capita-income counties in the state, and many of our kids feel that reality every day. Despite this, our county's students have shown real, measurable gains academically in recent years - a genuine success story that reflects the hard work of our teachers, staff, and families. I'd like to help build on that momentum and ensure every kid has access to the high-quality resources and opportunities they deserve, regardless of their family's income, and I think the Board of Education could be a great way for me to leverage my skills and resources.

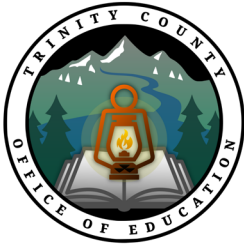
I'm deeply involved in the community of Area II. I inherited the Rendezvous building from my father, and it is used by local musicians to rehearse, give lessons, and perform. I am also an active member of the Clampers (ECV 62), play in a couple of local bands, and have started the Weaverville Band Booster Club, a 501(c)(3), to support our local student musicians. I am also a mountain biker and hiker, and at my age (59), I am grateful for the trail system that allows safe access to our local wilderness. My wife teaches English at Trinity High School.

I am interested in serving on the Trinity County Board of Education because of my long-standing ties to this community and my family's direct connection to local education. Between my wife's work in the classroom at Trinity High and the years I've spent supporting student musicians through the Band Booster Club and the Rendezvous space, I've seen firsthand how much our schools shape the kids who grow up here - much as they shaped me. I'd welcome the chance to bring that perspective, along with my roots in this county going back to 1977, to the Area II seat.

Thank you so much for considering me for the open seat. I look forward to hearing from you.

Best Regards,

Dan Zook



Trinity County Office of Education

Fabio Robles, Ed.D.

Trinity County
Superintendent of Schools

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TRINITY COUNTY OFFICE OF EDUCATION RESOLUTION 26-27-02 RESOLUTION FOR ADOPTING THE “GANN” LIMIT

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called “Gann Limits,” for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann Limit for the 2025-2026 fiscal year and a projected Gann Limit for the 2026-2027 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2025-2026 and 2026-2027 fiscal years are made in accord with applicable constitutional and statutory law:

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2025-2026 and 2026-2027 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

AYES: _____

NOES: _____

ABSENT: _____

ABSTAINED: _____

Date: September 9, 2026

Sally Aldinger, President
Trinity County Board of Education



Trinity County Office of Education

Fabio Robles, Ed.D.
Trinity County
Superintendent of Schools

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TRINITY COUNTY OFFICE OF EDUCATION SUFFICIENCY OF INSTRUCTIONAL MATERIALS Trinity County Office of Education R.I.S.E. Academy

RESOLUTION # 26-27-03

Whereas, the Trinity County Board of Education, in order to comply with the requirements of *Education Code Section 60119*, held a public meeting on September 09, 2026, which is on or before the eighth week of school and which did not take place during school hours, and;

Whereas, the Board of Education provided at least 10 days' notice of the public meeting posted in at least three public places within the district that stated the time, place, and purpose of the meeting, and;

Whereas, the Board of Education encouraged participation by parents, teachers, members of the community, and bargaining unit leaders in the public meeting, and;

Whereas, information provided at the public meeting and to the Board of Education at the public meeting detailed the extent to which textbooks and instructional materials were provided to all students, including English learners, in the county office of education, and;

Whereas, the definition of "sufficient textbooks or instructional materials" means that each pupil has a textbook or instructional materials, or both, to use in class and to take home, and;

Whereas, sufficient textbooks and instructional materials were provided to each student, including English learners, in **mathematics, science, history-social science, and English/Language Arts**, including English language development component of an adopted program, that are aligned to the academic content standards and are consistent with the cycles and content of the curriculum frameworks, and;

Therefore, it is resolved that for the 2026-2027 school year, the Trinity County Office of Education has provided each pupil with sufficient textbooks and instructional materials aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks.

Ayes: _____ Noes: _____ Absent: _____ Abstain: _____

President of the Board

Date



Trinity County Office Of Education
2026/2027
General Fund August 31, 2026

Est. Beginning Balance \$ 7,275,868

	Current Budget	Year to Date Activity	Remaining Budget	% of Budget Recvd/Expend
<u>Revenue Accounts</u>				
Local Control Funding Formula	\$ 5,565,779	\$ 488,642	\$ 5,077,137	8.78%
Federal Revenues	\$ 243,995	\$ -	\$ 243,995	0.00%
Other State	\$ 3,158,448	\$ 4,172	\$ 3,154,276	0.13%
Other Local	\$ 2,286,096	\$ 11,936	\$ 2,274,160	0.52%
Total Revenues	\$ 11,254,318	\$ 504,750	\$ 10,749,568	4.48%

<u>Expense Accounts</u>				
Certificated Personnel Salaries	\$ 1,727,386	\$ 254,760	\$ 1,472,626	14.75%
Classified Personnel Salaries	\$ 3,225,483	\$ 411,949	\$ 2,813,534	12.77%
Employee Benefits	\$ 2,521,847	\$ 296,904	\$ 2,224,943	11.77%
Books & Supplies	\$ 642,524	\$ 115,516	\$ 527,008	17.98%
Services & Other Operating Srv	\$ 2,848,500	\$ 262,494	\$ 2,586,006	9.22%
Capitlay Outlay	\$ 195,616	\$ 47,781	\$ 147,835	24.43%
CHYBA Funds Transfer	\$ 252,783	\$ -	\$ 252,783	0.00%
Pass Thru to Districts	\$ 1,158,998	\$ -	\$ 1,158,998	0.00%
Indirect Costs	\$ (14,430)	\$ -	\$ (14,430)	0.00%
Total Expenses	\$ 12,558,707	\$ 1,389,404	\$ 11,169,303	11.06%

Transfers In, Retiree Ins	\$ 45,803	\$ -	\$ 45,803
Transfers Out	\$ 350,000	\$ -	\$ 350,000

Budget for Rev/Exp \$ (1,608,586)

Net Ending Balance \$ 5,667,282