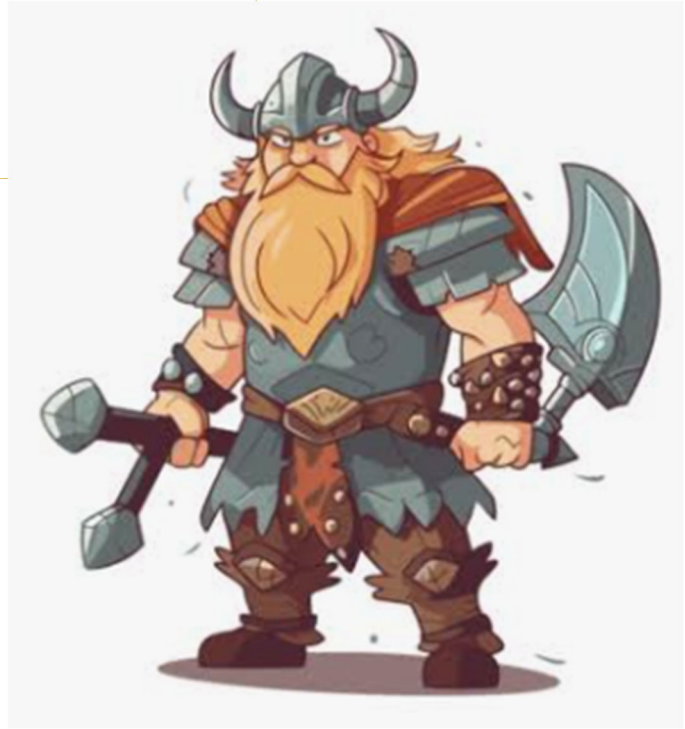


HOLTVILLE UNIFIED SCHOOL DISTRICT

2025-26 Unaudited Actuals/ 2026-27 First Budget Revision Report
September 2026

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Within this packet the Holtville Unified School District presents its 2025-26 Unaudited Actuals Report, as well as its 2026-27 First Budget Revision. The purpose of this report is to provide the District's actual revenues and expenditures for the 2025-26 school year, adjusted for all known accruals. In addition, this report provides the first revision to the 2026-27 Budget projections, as it includes the information updated after the official signing of the State Budget, as well as the District's best estimates for the coming year with updated staffing information and funds carried into the new year. The following forms are included within the report for the Board's Review:

- Form CA: This form is the signed certification by the Clerk/Secretary of the Governing Board, confirming that 1) the report was prepared in accordance with Education Code Section 41010 concerning adherence to the definitions, instructions, and procedures published in the California School Accounting Manual, and 2) the Board approved the annual statement of receipts and expenditures on or before September 15th in accordance with Education Code Section 42100. In addition, the form provides a summary of a few critical data elements contained within the report (CEA, ESMOE, GANN, and ICR forms), which will be further explained below.

- Form 01: This form provides the revenue and expenditure information for the District's General Fund for both the 2025-26 Unaudited Actuals and the 2026-27 Budget projections. The Form is divided between the Unrestricted and Restricted sections of the General Fund and includes a column showing the variance between the two years ("% Diff Column). In addition, the form is broken into two sub-sections (by page), sorting expenditures in the first section by "Object" accounting codes (i.e. salaries, benefits, materials, etc.) and in the second section by "Function" accounting codes (i.e. instruction, administration, etc.). Each section is titled at the top of each page. This form concludes with a listing of Restricted program balances for actual data and budget projections.

- Form A: This sheet shows the District's average daily attendance (ADA) for 2025-26 ("P-2 ADA, Annual ADA, and Funded ADA"), as well as the Estimated ADA that will be used for 2026-27 funding ("Estimated P-2 ADA, Estimated Annual ADA, and Estimated Funded ADA"). In the past, the State allowed school districts to use the greater of either 1) current school year ADA, or 2) the ADA from the prior school year. However, in the aftermath of COVID, the State has now provided schools with the ability to utilize either current year ADA or an alternative calculation that involves three-year rolling averages, whichever is greatest. Due to the variables involved under this format, the District is utilizing the State's Fiscal Crisis and Management Assistance Team (FCMAT) ADA projections for HUSD, which have also been verified by ICOE and reviewed by the District. These totals are located in the "Funded ADA" column.

- LCFF Summary and LCFF Calculator Pages: These worksheets were developed by FCMAT and augmented by the ICOE External Business Department and the District's Business office, utilizing the most current information provided by the State on LCFF

funding rates and local ADA reports. These pages show how the LCFF is calculated and how it is broken down. The worksheet has been printed to illustrate columns for HUSD for the 2025-26 and 2026-27 fiscal years.

- Form CEA: This worksheet has been developed by the California Department of Education (CDE) to illustrate the District's compliance with Education Code 41372, requiring districts to maintain a minimum percentage of expenditures assigned to classroom compensation. The Current Expense Formula in this report only concerns the 2025-26 actuals data and is based on salaries and benefits for classroom personnel, less reductions for certain educational programs. The required percentage a unified district such as HUSD must reach is 55%. The worksheet in this report shows HUSD is in compliance.

- Form CAT: This form is a listing of all the District's Restricted categorical funds from the General Fund. The report, broken down by Federal, State, and Local unearned revenue grants, as well as Federal, State, and Local entitlement programs, shows the close-out data for each General Fund categorical program within HUSD's books. In the worksheet, one can view the revenue and expenditure data, along with any carryover amounts that have now been included within this report's 2026-27 Budget Revision.

- Form GANN: This form is a mandatory calculation required after the passage of Proposition 4 in the late 1970s, which amended the State Constitution. The purpose of the calculation is to set appropriations limits for California State agencies like school districts. Through the calculation, the State determines how much State Aid is counted toward the District's Gann Limit, and how much counts toward the State's own limit.

- Form PCRAF: This worksheet provides an allocation of any expenditure within the District's General Fund that was not charged to a specific accounting "Goal" in the financial system. For HUSD, the three expenditure areas include general school administration, plant maintenance and operations, and pupil transportation costs.

- Form PCR: This worksheet provides a breakdown of General Fund costs, broken down by educational program or instructional goal. Factored into the sheet are those expenses that were directly charged to that program, along with allocated costs using the PCRAF form and other central administration costs.

- Form ICR: This worksheet calculates an indirect cost percentage that may be charged to Restricted programs. The indirect cost is levied against these programs as a means of recovering district-level costs that are not directly charged to any one program. Examples of these costs are for district-level personnel that provide data processing, payroll and accounts payable functions, auditing and reporting of programs, as well as budget assistance.

- Form L: This form concerns the District's Lottery allocation for the 2025-26 fiscal year. From the sheet, one can see that the Lotto is divided into Unrestricted and Restricted portions. For HUSD, the Unrestricted portion is used to offset teacher salaries and

benefits, while the Restricted portion is used for instructional materials, as is required by State law.

- Form ESMOE: This form replaces the NCMOE form from prior years. With the passage of the "Every Student Succeeds Act" at the Federal level, the "No Child Left Behind Act" has been replaced. However, similar to the NCLB requirements, the District is still mandated to demonstrate a Maintenance of Effort (MOE) of expenditure levels on a per pupil basis. From the worksheet, HUSD has met its MOE.

- Report SEMA and SEMB: These reports show the District's Special Education Maintenance of Effort (MOE) calculations for the actual and budget periods. As is required, the District must maintain a minimum level of Special Education funding from year-to-year, so this form compares actual expenditures made in Special Education from the last year when the MOE test was passed, compared to the actual expenditures from the year just ended. A challenge within this calculation is the fact that the SELPA provides funds to districts based on *total district* ADA, NOT Special Ed ADA, yet the MOE still must be met. This means that revenues can drop if overall enrollment declines, even if the Special Ed population remains the same or increases. HUSD has met its Special Ed MOE in 2025-26 and is projected to do so again in 2026-27.

- Form ASSET: This form provides a summary of the District's Capital Assets grouped by Land, Land Improvements, Buildings, Equipment, and Leased Assets. In addition, the form shows the increases in depreciation of each of the first three categories and amortization for leases in the 2025-26 fiscal year. This schedule will be audited independently and further detailed in the District's annual audit report.

- Form DEBT: The Debt form provides a summary of the District's Debt schedule, along with any increases in new debt and/or recognized debt premiums/discounts, along with decreases in debt. This form also provides liabilities that the District must recognize, including the District's share of the State's pension liability, as well as projected liability of "Other Post-Employment Benefits" for retirees and finally any accrued, but unused vacation balances of current employees. Similar to the Asset form discussed above, the Debt form will be audited and presented in further detail in the annual audit.

- Form SIAA: This form summarizes the Interfund activities for all of the District's funds for 2025-26. The form provides four sections that report actual activity between the District's funds, including: a) Direct Cost transfers (object 5750), b) Indirect Cost transfers (object 7350), c) Interfund Transfers In/Out (objects 8900-8929 and 7600-7629), and finally, d) Due From/To Other Funds (objects 9310 and 9610). Within each of these categories, the figures must balance.

- Cashflow Statement: In the past, cash on hand was a major issue for school districts due to the State's own cash crunch. The statement included in this report provides an estimated cashflow for the 2026-27 Budget year. As this report shows, cash on hand for HUSD appears to not be an immediate concern. This is in part to the very healthy reserves that HUSD has carried, along with healthy State Budgets that have not included

substantial cash deferrals. HUSD will continue to keep a watchful eye on cash inflows and outflows to ensure that cash on hand is adequate to maintain daily operations.

- Forms 08 through 56: These forms summarize all other funds utilized by the school district (outside the General Fund), including: Student Activity (ASB) Special Revenue Fund# 08, Adult Education# 11, Cafeteria# 13, Building# 21, Capital Facilities# 25, State School Building# 30, Special Reserve Fund for Capital Outlay Projects# 40, Bond Interest/Redemption# 51, and Debt Service# 56. Summaries of each fund will be provided later in this report.

- Technical Review Checks Printout: These pages verify that the District's 2025-26 and 2026-27 data pass the technical requirements of the State's accounting software.

Background – Federal and State

Despite signs that the national economic environment was improving through decreased energy costs and declining unemployment rates, it seems that the trajectory of the economy is now fully in question with the continued situation with Iran. Fuel costs have risen sharply, and the mood of the country seems to be further shaken as Americans continue to bear the burden of high energy prices. These high fuel costs are permeating throughout the economy, threatening to increase prices that remained stubbornly high after COVID-era inflation of the Biden Administration. While the current administration insists the conflict in Iran is short-term pain, the collective fatigue of the American consumer could lead to major political changes in November.

Here in California, the economy had already been deemed a bit more sluggish than the rest of the country with persistent higher unemployment rates. Further clouding the economic future of the State has been the "California exodus" of not just people, but also of large corporate interests that take jobs and tax revenue with them. The 2026-27 enacted State Budget provides some large revenues, but the rising cost of living in the State is clearly having an impact on the change in population and has led to declining enrollment in schools across the State.

Underlying Factors and Assumptions within the State Budget

2025-26 Local Control Funding Formula Factors:

- Cost of living adjustment (COLA) = 2.30%
- 2025-26 *funded* ADA (including ICOE supp ADA) = 1,496.57 (rolling average)
- 2025-26 *actual* ADA (including ICOE supp ADA) = 1,485.81 (from P-2)
- HUSD CalPads Total Enrollment = 1,563 + 3 from ICOE Sp Ed programs
- Unduplicated Pupil Count = 1,238 + 3 from ICOE Sp Ed programs

Other 2025-26 GF UR Factors:

- Mandated Cost Block Grant = $39.09 /ADA (Grades K-8), $76.48/ADA (Grades 9-12)
- UR Lotto Projections = $200.41 per ADA

2026-27 Local Control Funding Formula Factors:

- Cost of living adjustment (COLA) = 2.87%
- Additional LCFF/Augmentation = 1.44%
- 2026-27 est. funded ADA (including ICOE supp ADA) = 1,495.57 (3-year rolling average)
- HUSD CalPads Total Enrollment 1,563 + 3 from ICOE Sp Ed programs
- Unduplicated Pupil Count = 1,238 + 3 from ICOE Sp Ed programs
-

Other 2026-27 GF UR Factors:

- Mandated Cost Block Grant = $40.41/ADA (Grades K-8), $79.27/ADA (Grades 9-12)
- UR Lotto Projections = $190 per ADA
- LRBG Repayment = $228 per 2021-22 ADA/UPP figure (1,187.05 for HUSD) as per State enacted budget = $270,647 estimated
- Discretionary Block Grant =$930 per 2025-26 P-2 ADA (1,482.82 for HUSD) as per State enacted budget = $1,379,023 estimated
- Special Education Base Grant = increased to $1,340/ADA

Background – Local

For Holtville Unified, the greatest concern continues to be student enrollment and attendance. Enrollment dipped by 12 students in 2025-26 over the prior year, however district ADA declined by approximately 4. It is imperative that HUSD continue to utilize every strategy to continually improve attendance and strive for pre-COVID attendance percentages.

2025-26 Variances

The primary purpose of this report is to provide the actual closing figures for 2025-26. The following sections will provide these figures, as well as a look at the variances between them and the projections that were last reported in the Estimated Actuals Report from June.

2025-26 GF Unrestricted Variances

The following chart summarizes the differences between Actual 2025-26 GF UR Revenues presented in this report and the Estimated figures presented in June.

GF Unrestricted Revenues	2025-26 Estimated Actuals Report	2025-26 Unaudited Actuals Report	Variance	Explanation
LCFF State Aid	15,483,022	12,727,294	(2,755,728)	Overall, the LCFF calculation only changes slightly (-$344). However, due to much higher EPA revenue projections, dollars from State Aid decreased accordingly.

Education Protection Account	3,925,103	6,799,437	2,874,334	EPA has increased due to changes in the State's figures that are then input into the LCFF calculations.
LCFF State Aid - PY	-	(344)	(344)	A small prior year adjustment
LCFF - Local Prop Taxes	4,199,692	4,081,086	(118,606)	Local property tax figures are provided by the Imperial County Tax Assessor's office, and actual collections were under projections.
Federal Revenue	5,050	5,050	-	No change over prior budget projection.
Other State Revenue (Non-LCFF)	391,191	412,858	21,667	Other State revenue closed above projections due to prior year assessments (+$8,329.50) and additional Lotto revenues (+$16,700).
Local Revenue	579,394	694,815	115,421	Local Revenue projections closed over projections due to: increased interest revenue (+$24,500), less Cash FMV adjustment (-$15,000), increased tuition payments and CTA reimbursements (+$74,500), site collections (+$700), temporary suspended warrants (+$4,500), transportation dept billing (+$26,100).
Interfund Transfers In	-	-	-	No change over prior budget projection.
Other Sources	301,060	301,060	-	No change over prior budget projection.
UR Contributions to Restricted	(2,286,666)	(2,124,327)	162,339	GF UR Contributions to Restricted programs were under projections due to savings in Sp Ed (+$62,500) and Maintenance (+$119,600). This savings was partially offset by needed contributions to CSI (-8,800) and CCGI (-$11,000).
Total GF UR Revenues	**22,597,845**	**22,896,929**	**299,083**	

The table below summarizes the changes to GF UR expenditures since the Estimated Actuals:

GF Unrestricted Expenditures	2025-26 Estimated Actuals Report	2025-26 Unaudited Actuals Report	Variance	Explanation
Certificated Salary Expense	10,118,264	10,235,397	117,133	GF UR Certificated Bargaining Unit Salaries (Objects 1100/1200) closed higher than budget due to the settlement agreement (+$171,800). Subs/Stipends/Extra Duty salaries (Objects 1130/1230/1170/1270) were under budget (-$22,300) due to transfers to restricted resources. Admin salaries came under prior project (-$32,400) due to shift to restricted side of the budget.
Classified Salary Expense	3,643,901	3,586,680	(57,221)	Instructional Aide salary expense was under budget (-$1,100) due to shift and closing of vacancy, Support Staff expense was under budget (-$21,400) due to unused subs expense, Admin salaries were under budget (-$10,500) due to restricted shift, office staff expense was under budget as well due to a restricted shift (-$5,400). Other classified staff were also under budget (-$18,900) due to unspent yard aide expense and a vacancy at the projects secretary position.
Employee Benefits	5,194,901	5,130,060	(64,841)	Payroll benefits, taxes, and health/welfare were under budget due primarily to shifts to restricted sources.
Materials/Supplies	694,348	616,736	(77,611)	Materials/Supplies expenses were under budget due to unspent school site and departmental budgets.
Travel/Professional Services	2,655,004	2,448,336	(206,668)	Travel/Professional Services expenses were largely under budget due to the shift of expense from object 5600 to the lease expense 7000 object series. In addition, large amounts of unspent school site and departmental budgets also added to the decrease in expenditure from projections.
Depreciable Assets/Improvements	447,491	473,870	26,379	Depreciable asset expense increased since the prior budget projection to recognize additional lease assets.

Transfers to ICOE (County Sp Ed)	48,729	48,747	18	The small change was due to figures provided during the ICOE reconciliation of the principal apportionment.
Indirect Cost Recovery	(469,305)	(422,848)	46,457	Indirect costs were under budget (a loss to the GF UR budget) due to unspent restricted funds, which led to smaller indirect assessed charges.
Debt Service	29,144	100,093	70,949	Lease charges were accounted for correctly at closing, shifting expense from the 5000 to 7000 object series
Interfund Transfers - Out	260,000	460,000	200,000	Additional funds were transferred to the Capital Outlay account in anticipation of need for district construction projects.
Total GF UR Expenditures	**22,622,477**	**22,677,071**	**54,594**	

2025-26 GF Restricted Variances

The other side of the General Fund is the Restricted Budget, which contains the District's supplemental programs ("categorical" funds). This side of the Budget houses federal funds such as Title I Low Income, Title IIA Teacher Quality, and Title III Limited English Proficiency. In addition, there are increasingly more State programs on the Restricted side of the budget including the Career Tech Ed Incentive Grant, Ag Incentive Grant, and AB602 Special Ed Funds. Finally, there are a few local grants on this side of the budget as well, including RDA Pass-through payments and County-led grants such as After School Education and Safety (ASES) and the Strong Workforce Program.

The following table illustrates the variances in GF Restricted Revenues since the last update.

GF Restricted Revenues	2025-26 Estimated Actuals Report	2025-26 Unaudited Actuals Report	Variance	Explanation
Federal Revenue	1,338,803	1,202,015	(136,788)	Actual Federal Revenues decreased from budget projections due to accounting for the shift of deferred revenues to 2026-27.

Other State Revenue	4,618,893	4,607,653	(11,240)	Actual Other State Revenues decreased from budget projections due to accounting for the shift of deferred revenues to 2026-27, offset partially by additional funds in Restricted Lotto, the STRS on-behalf accounting entry, and Literacy Screening funds.
Local Revenue	1,708,325	1,695,466	(12,860)	Actual Local Revenues decreased from budget projections due to accounting for the shift of deferred revenues to 2026-27, offset partially by additional funds earned through an IID grant and Medi-Cal reimbursements.
UR Contributions to Restricted	2,286,666	2,124,327	(162,339)	Contributions to Restricted programs decreased from the Estimated Actuals as detailed in the GF UR Contributions section above.
Total GF Restricted Revenues	**9,952,686**	**9,629,460**	**(323,226)**	

The table below shows the variances in GF Restricted Expenditures since the last budget update.

GF Restricted Expenditures	2025-26 Estimated Actuals Report	2025-26 Unaudited Actuals Report	Variance	Explanation
Certificated Salary Expense	3,263,597	3,122,371	(141,226)	Cert Barg Unit Salaries (Objects 1100/1200) were under budget primarily due to unfilled arts/ music position (-$113,700), Subs/Stipends/Extra duty projections were also under budget due to unused budget (-$67,200), and Admin salary was over budget (+$39,700) due to transfer of settlement expenses to restricted.
Classified Salary Expense	1,727,750	1,762,377	34,627	Instr Aide salaries were over budget (+$27,700) due to increase in after school staff cost, Support staff (-$21,300) was under budget due to unused budget, Admin was over budget (+$16,100) due to settlement agreement shift to restricted budget, office/other staff was over budget (+$12,100) due to settlement shift to restricted, and other classified

Employee Benefits	2,911,168	2,808,919	(102,249)	Payroll benefits, taxes, and health/welfare were under budget due to the payroll shifts above.
Materials/Supplies	1,294,403	856,513	(437,890)	Materials/Supplies expenses were under budget due to unspent program funds.
Travel/Professional Services	1,467,559	942,395	(525,164)	Travel/Prof Services expenses were under budget due to unspent program funds.
Depreciable Assets/Improvements	1,546,588	953,767	(592,821)	Depreciable Assets expenses were under budget due to unspent program funds.
Transfers to County	-	-	-	No change over prior budget projection.
Indirect Cost Recovery	396,790	352,478	(44,312)	Indirect costs decreased due to unspent program funds.
Debt Service	-	8,448	8,448	Debt service increased over budget to account for ELOP leases.
Interfund Transfers Out	195,620	195,620	-	No change over prior budget projection.
Total GF Restricted Expenditures	**12,803,475**	**11,002,887**	**(1,800,588)**	

The 2025-26 Bottom Line

2025-26 GF Revenue Description	**General Fund Unrestricted**	**General Fund Restricted**	**Totals**
LCFF State Aid	12,727,294	-	12,727,294
Education Protection Account	6,799,437	-	6,799,437
LCFF State Aid - Prior Year	(344)	-	(344)
Local Property Taxes	4,081,086	-	4,081,086
Federal Revenue	5,050	1,202,015	1,207,065
Other State Revenue (Non-RL)	412,858	4,607,653	5,020,511
Local Revenue	694,815	1,695,466	2,390,281
Interfund Transfers - In	-	-	-
Other Sources	301,060	-	301,060
UR Contributions to Restricted	(2,124,327)	2,124,327	-
TOTAL REVENUES	**22,896,929**	**9,629,460**	**32,526,389**
2025-26 GF Expenditure Description	**General Fund Unrestricted**	**General Fund Restricted**	**Totals**
Certificated Salary Expense	10,235,397	3,122,371	13,357,767
Classified Salary Expense	3,586,680	1,762,377	5,349,056
Employee Benefits	5,130,060	2,808,919	7,938,979
Materials/Supplies	616,736	856,513	1,473,249
Professional Services	2,448,336	942,395	3,390,731
Depreciable Assets/Improvements	473,870	953,767	1,427,637
Transfers to ICOE/IVROP	48,747	-	48,747
Indirect Cost Recovery	(422,848)	352,478	(70,370)

Debt Service	100,093	8,448	108,541
Interfund Transfers - Out	460,000	195,620	655,620
TOTAL EXPENSES	**22,677,071**	**11,002,887**	**33,679,958**
2025-26 GF Bottom Line	**General Fund Unrestricted**	**General Fund Restricted**	**Totals**
NET GAIN/LOSS	**219,858**	**(1,373,427)**	**(1,153,569)**
AUDIT ADJUSTMENTS	**-**	**-**	**-**
JULY 1 BEGINNING BALANCE	**7,549,276**	**5,803,705**	**13,352,982**
JUNE 30 ENDING BALANCE	**7,769,134**	**4,430,279**	**12,199,413**

Of the GF UR ending balance:

- $28,907 = revolving cash account (approximately 0.09%)
- $155,480 = Prepaid Expense from the ELA and Science Textbook Adoptions (approximately 0.46%)
- $188,900 = Fair Market Adjustment to the Cash held in the County Treasury, a GASB requirement (approximately 0.52%)
- $1,010,399 = minimum 3% reserve level
- $6,574,348 = Reserve to be used for future capital improvements and/or to offset declining enrollment (approximately 19.52%)

On the Unrestricted side of the General Fund, as is shown above, the District ended the year on a positive note, finishing in the black despite a small decline in student population and settling two years' worth of negotiations with all employee units. This was largely due to shifting expenditures to the discretionary block grant on the Restricted side of the budget, namely many of the retroactive salary settlement payments and associated benefits. Beyond that, however, there were unexpected revenue gains on the Unrestricted side of the General Fund that further bolstered the bottom line, with receipts coming from increased interest revenue, local receipts in the form of tuition payments from non-resident students, and smaller than expected contributions to Restricted programs (Special Education and Maintenance). Going forward, the district will need to continue to monitor ongoing expenditures such as salary/benefit expense for permanent positions. In the immediate term, there is still some money to be carried over into 2026-27 in the discretionary block grant of 2025-26, as well as an additional allocation in 2026-27 that will help secure adequate funding for the next few years.

From the Restricted side of the GF, there are large carryover amounts into 2026-27, as is usually the case at the close of the fiscal year. With large programs such as ELOP, CCSPP, and the discretionary block grants, the Restricted side of the budget is likely to carry large balances in the foreseeable future. The good news is that these funds are providing valuable supplemental services that support students in a variety of ways, such as helping to maintain adequate staffing levels for the school sites, while also providing additional psychological and counseling services.

2026-27 Variances

In addition to looking at the 2025-26 actual data, this report also examined variations between the 2026-27 July 1 Budget figures from June and the First Budget Revision projections in this

report. Like the Actuals section above, the following sections provide variances for both the Unrestricted and Restricted portions of the General Fund 2026-27 Budget.

2026-27 GF Unrestricted Variances

The table below summarizes the differences in GF UR revenues between the current 2026-27 General Fund projections and the July 1 Budget Adoption.

GF Unrestricted Revenues	2026-27 July 1 Budget	2026-27 First Budget Revision	Variance	Explanation
LCFF State Aid	16,360,341	13,512,436	(2,847,905)	Overall, LCFF increases by $110,445 (see below), however, due to large shift in expected EPA revenues, State Aid decreased.
Education Protection Account	4,035,056	6,989,908	2,954,852	EPA has been revised upward for the time being but is subject to change over the course of the year as the State updates projections.
LCFF State Aid - PY	-	110,445	110,445	The State has projected a prior year adjustment in EPA revenues that will be received over the course of 2026-27.
LCFF - Local Prop Taxes	4,008,333	3,901,387	(106,946)	Local property taxes are based off of 2025-26 figures, which decreased slightly from their original projections at closing.
Federal Revenue	-	-	-	No change over prior budget projection.
Other State Revenue (Non-LCFF)	408,600	408,600	-	No change over prior budget projection.
Local Revenue	355,800	390,800	35,000	Local Revenue projections increased due to anticipated growth in local revenue and transportation billing.
Interfund Transfers In	-	-	-	No change over prior budget projection.
Other Sources	-	-	-	No change over prior budget projection.
UR Contributions to Restricted	(2,467,698)	(2,000,621)	467,077	GF UR Contrib to Restricted programs have decreased sharply (a gain to GF UR bottom line) due to increased Sp Ed AB602 per pupil allocation passed with 2026-27 enacted budget.
Total GF UR Revenues	**22,700,432**	**23,312,955**	**612,523**	

The chart below summarizes the variances in GF UR expenditures.

GF Unrestricted Expenditures	2026-27 July 1 Budget	2026-27 First Budget Revision	Variance	Explanation
Certificated Salary Expense	10,228,572	10,817,782	589,210	GF UR Certificated Bargaining Unit Salaries (Objects 1100/1200) have increased greatly since the adopted budget (+$589,400) due to the negotiations settlement. Subs/Stipends/Extra Duty salaries (Objects 1130/1230/1170/1270) are projected to increase (+$5,100) to account for additional stipends in the settlement. Admin salary expense is expected to decrease slightly as costs have shifted to restricted sources (-$5,300).
Classified Salary Expense	3,876,910	3,854,856	(22,054)	Instructional Aide salary expense is projected to decrease (-$14,300) to provide one additional instructional aide, Support Staff expense is projected to increase (+$8,900) to assist with ops OT, Admin is projected to decrease (-$9,400) due to shift to restricted, office staff is set to decrease (-$2,500) due to staff turnover, and other salaries is also projeccted to decrease (-$4,800) due to placement of new staff.
Employee Benefits	5,487,929	5,572,190	84,262	Payroll benefits, taxes, and health/welfare are projected to increase due to the changes mentioned above.
Materials/Supplies	777,437	763,458	(13,979)	Materials/Supplies expenses are projected to decrease due to internal projections/corrections of individual sites/departments.
Travel/Professional Services	2,425,200	2,415,651	(9,549)	Travel/Professional Services expenses are projected to decrease due to internal projections/corrections of individual sites/departments.
Depreciable Assets/Improvements	200,000	30,575	(169,425)	Capital Outlay expenses are projected to decrease sharply, as no summer project was identified and the budget was pulled.
Transfers to ICOE (County Sp Ed)	50,466	50,466	-	No change over prior budget projection.

Indirect Cost Recovery	(500,573)	(563,845)	(63,272)	Indirect costs are projected to increase due to additional restricted program funds and a higher projected rate.
Debt Service	131,594	135,540	3,946	Long term leases have increased slightly to align with updated projections.
Interfund Transfers - Out	200,000	200,000	-	No change over prior budget projection.
Total GF UR Expenditures	**22,877,535**	**23,276,674**	**399,139**	

2026-27 GF Restricted Variances

The following variances on the Restricted side of the budget are more drastic, as the inclusion of carryover funds from 2025-26 Actuals are now included in the 2026-27 projections.

GF Restricted Revenues	2026-27 July 1 Budget	2026-27 First Budget Revision	Variance	Explanation
Federal Revenue	1,351,013	1,514,304	163,291	Federal Revenues are projected to increase to account for revenues deferred/ carried over from the prior year.
Other State Revenue	4,105,849	5,646,217	1,540,368	Other State Revenues are projected to increase greatly, mostly due to the new discretionary block grant (+$1,379,000), as well as the addition of some deferred revenues and an increased projection of the STRS on-behalf accounting entry.
Local Revenue	1,394,382	2,226,341	831,959	Other Local Revenues are projected to increase significantly as well, due to the addition of deferred/ carried over revenues (ASES, SWF) from prior year, along with the large increase from Special Ed AB602 revenues.
UR Contributions to Restricted	2,467,698	2,000,621	(467,077)	Contributions to Restricted programs are expected to decrease as explained in the GF UR Contributions section above.
Total GF Restricted Revenues	**9,318,943**	**11,387,483**	**2,068,540**	

Similarly, on the expenditure side of the budget, addition of carryover and new funds yielded large increases.

GF Restricted Expenditures	2026-27 July 1 Budget	2026-27 First Budget Revision	Variance	Explanation
Certificated Salary Expense	3,365,227	3,817,422	452,195	Certificated Bargaining Unit Salaries (Objects 1100/1200) are budgeted to increase (+$448,100) primarily due to the settlement increases and the addition of a counseling position, Subs/Stipends/Extra duty projections increased (+$3,500) to provide additional after school budget, and Admin salary projections increased (+$700) due to salary increases.
Classified Salary Expense	1,740,704	1,801,136	60,432	Instructional Aide expense is expected to increase (+$36,100) to increase after school tutoring, Support staff expense is expected to increase as well (+$18,900) due to CSESAP additions, Admin expense is expected to increase (+$2,600), and office staff and Migrant personnel is also budgeted to increase (+$2,800) over the prior report due to salary increases.
Employee Benefits	2,950,168	3,193,728	243,560	Payroll benefits, taxes, and health/welfare are projected to increase due to increases in salaries mentioned above.
Materials/Supplies	800,413	1,088,086	287,674	Materials/Supplies budgets are projected to increase to incorporate funds carried over from the prior year.
Travel/Professional Services	876,229	1,075,859	199,630	Travel/Prof Services budgets are projected to increase to incorporate funds carried over from the prior year.
Depreciable Assets/Improvements	188,748	966,588	777,839	Depreciable Assets budgets are projected to increase to incorporate funds carried over from the prior year.
Transfers to County	-	-	-	No change over prior budget projection.
Indirect Cost Recovery	414,133	477,405	63,272	Indirect costs are projected to increase due to additional restricted fund availability and a higher projected rate.
Debt Service	-	14,145	14,145	Debt service is projected to increase to align to updated figures on lease expense.

Interfund Transfers Out	195,620	195,620	-	No change over prior budget projection.
Total GF Restricted Expenditures	**10,531,241**	**12,629,988**	**2,098,747**	

The 2026-27 Bottom Line

The chart below summarizes the updated projected summary of 2026-27 First Budget Revision figures.

2026-27 GF Revenue Description	**General Fund Unrestricted**	**General Fund Restricted**	**Totals**
LCFF State Aid	13,512,436	-	13,512,436
Education Protection Account	6,989,908	-	6,989,908
LCFF State Aid - Prior Year	110,445	-	110,445
Local Property Taxes	3,901,387	-	3,901,387
Federal Revenue	-	1,514,304	1,514,304
Other State Revenue (Non-RL)	408,600	5,646,217	6,054,817
Local Revenue	390,800	2,226,341	2,617,141
Interfund Transfers - In	-	-	-
Other Sources	-	-	-
UR Contributions to Restricted	(2,000,621)	2,000,621	-
TOTAL REVENUES	**23,312,955**	**11,387,483**	**34,700,438**
2026-27 GF Expenditure Description	**General Fund Unrestricted**	**General Fund Restricted**	**Totals**
Certificated Salary Expense	10,817,782	3,817,422	14,635,204
Classified Salary Expense	3,854,856	1,801,136	5,655,992
Employee Benefits	5,572,190	3,193,728	8,765,918
Materials/Supplies	763,458	1,088,086	1,851,544
Professional Services	2,415,651	1,075,859	3,491,509
Depreciable Assets/Improvements	30,575	966,588	997,163
Transfers to ICOE/IVROP	50,466	-	50,466
Indirect Cost Recovery	(563,845)	477,405	(86,439)
Debt Service	135,540	14,145	149,685
Interfund Transfers - Out	200,000	195,620	395,620
TOTAL EXPENSES	**23,276,674**	**12,629,988**	**35,906,662**
2026-27 GF Bottom Line	**General Fund Unrestricted**	**General Fund Restricted**	**Totals**
NET GAIN/LOSS	**36,281**	**(1,242,506)**	**(1,206,224)**
AUDIT ADJUSTMENTS	**-**	**-**	**-**
JULY 1 BEGINNING BALANCE	**7,769,134**	**4,430,279**	**12,199,413**
JUNE 30 ENDING BALANCE	**7,805,415**	**3,187,773**	**10,993,188**

Of the estimated ending balance:

- $25,000 = revolving cash account (approximately 0.07%)
- $113,852 = Prepaid Expense from the ELA and Science Textbook Adoptions (approximately 0.32%)

- $1,077,200 = minimum 3% reserve level
- $6,589,364 = Reserve to be used for future capital improvements and/or to offset declining enrollment (approximately 18.35%)

To summarize the 2026-27 section above, HUSD is projecting a small increase to the GF UR bottom line (+$36,300). This increase to the bottom line is due in large part to one-time funding from the new discretionary block grant, as well as the ongoing increase to Special Education AB602 funds, which drastically cuts the contribution of dollars from the District's GF UR budget over to the Restricted side of the ledger. This budget projects to carry over a substantial balance in that block grant to help defray future deficits. Should costs drastically increase or revenues fall short, more of the block grant will be utilized, but this will shorten its availability in future budget years. After that, the District does have adequate reserves to help defray future deficits, but in the long-term would need to look at decreasing staff expense should declines in enrollment/attendance persist.

From the Restricted side of the GF, the large increase in Revenues and Expenditures were the result of carryover and deferred funds from the prior year. In particular, the ELOP, CCSSPP, and the two discretionary block programs bring large revenues and expenditures such as additional positions and capital outlay, and for that reason the District is projecting a large deficit to the GF Restricted side of the Budget in 2026-27, but also have led to the projection of a large ending balance to ensure funds are available in the coming years. With the exception of Special Education and Maintenance, the District will ensure that categorical programs such as these run within their budgets and do not represent long-term cost threats to the Unrestricted side of the Budget.

OTHER FUNDS

STUDENT ACTIVITY SPECIAL REVENUE FUND

The Student Activity Special Revenue Fund represents the combined Associated Student Body (ASB) accounts operated by the different school sites within the District. These funds are raised and expended by the different student site councils, and represent sales for fundraisers, donations, and expenditures of student trips and other student club supplies. The 2025-26 Unaudited Actuals ending balance is $221,665 and is projected to be $214,258 in 2026-27.

ADULT EDUCATION FUND

In addition to the General Fund, the District also runs an Adult Education program that is accounted for in a separate fund (Fund 110). The regular Adult Ed program exists through a consortium funding model at a county level, and will service basic Adult Education High School Diploma and ESL programs. The 2025-26 Unaudited Actuals ending balance is $125,436. The 2026-27 Budget ending balance is projected to be $131,278.

CAFETERIA FUND

The District cafeteria is also run under a separate fund (Fund 130). The 2025-26 Unaudited Actuals ending balance is $2,690,610, a large increase over the prior year. The projected ending balance in the 2026-27 Budget is estimated at $1,575,591 in an effort to utilize the grants and increased revenues to improve kitchen equipment through one-time expenditures.

BUILDING FUND

The Building Fund (Fund 210) holds the revenues and expenditures for the Certificate of Participation (COP) issued by the District during the 2015-16 fiscal year, as well as the GO Bond proceeds from the 2018 election, series A, B, and C issuances. The 2025-26 Unaudited Actuals ending balance is $2,466,731, an overall decrease (roughly $1,686,878) due to capital expenditures on bond-related projects. The District is currently using these funds on capital facility projects, supplementing COVID mitigation projects, installing a new district-wide fire alarm system, and a new multipurpose facility at HHS. These projects will continue into the 2026-27 school year, and are currently budgeted to spend down to $0 by 6/30/2027.

CAPITAL FACILITIES FUND

The Capital Facilities Fund (Fund 250) accounts for all the developer fees collected by the District when new construction projects take place within the city of Holtville. The District charges were increased in accordance with Education Code and the State Allocation Board's biennial inflation adjustment to $5.17/square foot for residential construction and $0.84/square foot for commercial development. These charges represent the mitigation of the impact of new construction within the city and can be used to fund projects within the District to accommodate new growth in student enrollment. The District is currently utilizing these funds to assist in construction of all district projects mentioned in the building fund section earlier. The 2025-26 Unaudited Actuals ending balance is $15,560 and is budgeted to spend to $0 in 2026-27 to support the construction of the new TK/Kinder buildings.

STATE SCHOOL BUILDING LEASE-PURCHASE FUND

This fund represents project expenditures for Office of Public School Construction (OPSC) approved projects that have been funded by the State Allocation Board (SAB). The District applied and was awarded the Planning Grant for the TK/Kinder Expansion Program, with funding to build an additional six classrooms at Finley Elementary. The District is currently in the construction phase with the project set to complete in the Fall of 2026. The 2025-26 ending balance is $3,193,521 and is budgeted to be spent down to $0 in 2026-27.

SPECIAL RESERVE FOR CAPITAL OUTLAY PROJECTS FUND

This funds had been established to support all of the construction needs around the District. While the District tries to secure grants, bonds, and other sources of fuding external to its own book, HUSD has prioritized investment of funds in this account to establish a source from which

the District can draw match funds for future construction grants. The 2025-26 ending fund balance is $4,122,388 and is budgeted to close in 2026-27 at $0 to support the various projects that the District plans to finish by year-end.

THE BOND INTEREST AND REDEMPTION FUND

The Bond Interest and Redemption Fund is maintained within the District's financials, but is run by the Imperial County Tax Assessor's Office. This fund tracks property tax receipts related to the District's 2002 and 2018 voter-approved General Obligation Bonds, as well as the principal and interest payments made to bond holders. The Unaudited Actuals ending balance for 2025-26 is $803,594 and is currently budgeted to close at $868,992 in 2026-27. 2025-26 actual figures contained in this report were entered into the District's books utilizing information provided by the Imperial County Assessor's Office. 2026-27 information was derived from District estimates, based on prior year revenues and budget year expected bond principal and interest payments.

THE DEBT SERVICE FUND

The Debt Service Fund serves to issue payments for privately-placed debt that the District has issued. This debt includes a 2011-12 Qualified School Construction Bond (QSCB) issuance and a recently refunded 2015-16 Certificate of Participation (COP) issuance. Funds needed to pay down the debt are received from both District General Funds, as well as pass-through payments made to the District as a result of the dissolution of the City of Holtville Redevelopment Agency (as mandated by State law). The 2025-26 Unaudited Actuals ending balance is $802,159, while the projected ending balance for the 2026-27 Budget is $893,037.

In Closing

There is still much work to do at HUSD to navigate the changing landscape in Education today. With the challenges brought on by economic uncertainty and rising inflation, State tax revenues are at high risk. In addition, increasing employment costs (particularly in the area of district contributions to employee retirement systems), enrollment concerns, and pressure from the State to increase "supplemental" funds while ignoring core costs, all put pressure on school district financials. To be compliant with County and State guidelines, the District must strive to maintain balanced budgets. The HUSD Business Office hopes that this report is helpful in providing timely information to facilitate prudent financial decisions. For that reason, HUSD Staff recommend that the Board approve the 2025-26 Unaudited Actuals/ 2026-27 First Budget Revision Report.

Any questions regarding this, or any other financial concerns of the District may be directed toward John-Paul Wells, Assistant Superintendent via telephone at 760-356-2974 or email at jpwells@husd.net.

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	57.78%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2027-28 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$0.00
	Adjusted Appropriations Limit	$14,514,323.72
	Appropriations Subject to Limit	$14,514,323.72
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	7.91%
	Fixed-with-carry-forward indirect cost rate for use in 2027-28 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2025-26 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: _____ Date of Meeting: Sep 14, 2026

Clerk / Secretary of the Governing Board

(Original signature required)

Printed Name: Kevin Grizzle Title: Board Clerk

To the Superintendent of Public Instruction:

2025-26 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____ Date: _____

County Superintendent/Designee

(Original signature required)

Printed Name: Dr. Todd Finnell Title: County Superintendent of Schools

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

For County Office of Education:	For School District:
Maribel Paez	John-Paul Wells
Name	Name
CBO, Business Services	Assistant Superintendent
Title	Title
760-312-6585	760-356-2974
Telephone	Telephone
maribel.paez@icoe.org	jpwells@husd.net
E-mail Address	E-mail Address

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	23,607,472.91	0.00	23,607,472.91	24,514,176.00	0.00	24,514,176.00	3.8%
2) Federal Revenue		8100-8299	5,050.00	1,202,014.62	1,207,064.62	0.00	1,514,303.83	1,514,303.83	25.5%
3) Other State Revenue		8300-8599	412,857.78	4,607,652.77	5,020,510.55	408,600.00	5,646,216.57	6,054,816.57	20.6%
4) Other Local Revenue		8600-8799	694,815.00	1,695,465.64	2,390,280.64	390,800.00	2,226,341.43	2,617,141.43	9.5%
5) TOTAL, REVENUES			24,720,195.69	7,505,133.03	32,225,328.72	25,313,576.00	9,386,861.83	34,700,437.83	7.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	10,235,396.85	3,122,370.56	13,357,767.41	10,817,781.56	3,817,422.08	14,635,203.64	9.6%
2) Classified Salaries		2000-2999	3,586,679.58	1,762,376.84	5,349,056.42	3,854,855.97	1,801,136.01	5,655,991.98	5.7%
3) Employee Benefits		3000-3999	5,130,060.10	2,808,919.06	7,938,979.16	5,572,190.43	3,193,727.58	8,765,918.01	10.4%
4) Books and Supplies		4000-4999	616,736.27	856,513.01	1,473,249.28	763,458.14	1,088,086.25	1,851,544.39	25.7%
5) Services and Other Operating Expenditures		5000-5999	2,448,336.22	942,395.11	3,390,731.33	2,415,650.54	1,075,858.70	3,491,509.24	3.0%
6) Capital Outlay		6000-6999	473,870.01	953,766.72	1,427,636.73	30,575.00	966,587.53	997,162.53	-30.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	148,840.02	8,447.64	157,287.66	186,006.85	14,145.00	200,151.85	27.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(422,847.78)	352,477.62	(70,370.16)	(563,844.75)	477,405.27	(86,439.48)	22.8%
9) TOTAL, EXPENDITURES			22,217,071.27	10,807,266.56	33,024,337.83	23,076,673.74	12,434,368.42	35,511,042.16	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,503,124.42	(3,302,133.53)	(799,009.11)	2,236,902.26	(3,047,506.59)	(810,604.33)	1.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	460,000.00	195,619.15	655,619.15	200,000.00	195,620.00	395,620.00	-39.7%
2) Other Sources/Uses									
a) Sources		8930-8979	301,060.00	0.00	301,060.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,124,326.83)	2,124,326.83	0.00	(2,000,620.90)	2,000,620.90	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,283,266.83)	1,928,707.68	(354,559.15)	(2,200,620.90)	1,805,000.90	(395,620.00)	11.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			219,857.59	(1,373,425.85)	(1,153,568.26)	36,281.36	(1,242,505.69)	(1,206,224.33)	4.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,549,276.40	5,803,705.36	13,352,981.76	7,769,133.99	4,430,279.51	12,199,413.50	-8.6%
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 Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			7,549,276.40	5,803,705.36	13,352,981.76	7,769,133.99	4,430,279.51	12,199,413.50	-8.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,549,276.40	5,803,705.36	13,352,981.76	7,769,133.99	4,430,279.51	12,199,413.50	-8.6%
2) Ending Balance, June 30 (E + F1e)			7,769,133.99	4,430,279.51	12,199,413.50	7,805,415.35	3,187,773.82	10,993,189.17	-9.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	28,906.84	0.00	28,906.84	25,000.00	0.00	25,000.00	-13.5%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	155,480.47	0.00	155,480.47	113,851.80	0.00	113,851.80	-26.8%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,430,279.51	4,430,279.51	0.00	3,187,773.82	3,187,773.82	-28.0%
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	7,584,746.68	0.00	7,584,746.68	7,666,563.55	0.00	7,666,563.55	1.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	10,525,235.25	2,583,448.19	13,108,683.44				
1) Fair Value Adjustment to Cash in County Treasury		9111	(38,260.00)	0.00	(38,260.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	28,906.84	0.00	28,906.84				
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	154,740.26	18,518.03	173,258.29				
4) Due from Grantor Government		9290	174,723.05	3,111,695.58	3,286,418.63				
5) Due from Other Funds		9310	70,370.16	0.00	70,370.16				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	155,480.47	0.00	155,480.47				
8) Other Current Assets		9340	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			11,071,196.03	5,713,661.80	16,784,857.83				
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	3,102,062.04	890,740.44	3,992,802.48				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	200,000.00	195,619.15	395,619.15				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	197,022.70	197,022.70				
6) TOTAL, LIABILITIES			3,302,062.04	1,283,382.29	4,585,444.33				
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)			7,769,133.99	4,430,279.51	12,199,413.50				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	12,727,294.00	0.00	12,727,294.00	13,512,436.00	0.00	13,512,436.00	6.2%
Education Protection Account State Aid - Current Year		8012	6,799,437.00	0.00	6,799,437.00	6,989,908.00	0.00	6,989,908.00	2.8%
State Aid - Prior Years		8019	(344.00)	0.00	(344.00)	110,445.00	0.00	110,445.00	-32,206.1%
Tax Relief Subventions									
Homeowners' Exemptions		8021	29,124.24	0.00	29,124.24	29,124.00	0.00	29,124.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	4,627,590.68	0.00	4,627,590.68	4,627,591.00	0.00	4,627,591.00	0.0%
Unsecured Roll Taxes		8042	637,594.03	0.00	637,594.03	637,594.00	0.00	637,594.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	34,048.51	0.00	34,048.51	34,049.00	0.00	34,049.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,398,567.00)	0.00	(1,398,567.00)	(1,398,567.00)	0.00	(1,398,567.00)	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)	
Community Redevelopment Funds (SB 617/699/1992)		8047	179,603.82	0.00	179,603.82	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	95.63	0.00	95.63	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			23,635,876.91	0.00	23,635,876.91	24,542,580.00	0.00	24,542,580.00	3.8%
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	(28,404.00)	0.00	(28,404.00)	(28,404.00)	0.00	(28,404.00)	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			23,607,472.91	0.00	23,607,472.91	24,514,176.00	0.00	24,514,176.00	3.8%
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	228,941.27	228,941.27	0.00	228,941.27	228,941.27	0.0%
Special Education Discretionary Grants		8182	0.00	20,306.86	20,306.86	0.00	27,294.99	27,294.99	34.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	181,714.50	181,714.50	0.00	155,275.00	155,275.00	-14.6%
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		581,768.18	581,768.18		798,310.47	798,310.47	37.2%
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		53,938.36	53,938.36		116,538.32	116,538.32	116.1%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		12,007.00	12,007.00	New
Title III, English Learner Program	4203	8290		69,612.63	69,612.63		84,883.35	84,883.35	21.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		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)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		26,343.82	26,343.82		67,061.43	67,061.43	154.6%
Career and Technical Education	3500-3599	8290		39,389.00	39,389.00		23,992.00	23,992.00	-39.1%
All Other Federal Revenue	All Other	8290	5,050.00	0.00	5,050.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			5,050.00	1,202,014.62	1,207,064.62	0.00	1,514,303.83	1,514,303.83	25.5%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	76,980.00	0.00	76,980.00	79,278.00	0.00	79,278.00	3.0%
Lottery - Unrestricted and Instructional Materials		8560	295,286.28	130,047.95	425,334.23	293,702.00	126,756.00	420,458.00	-1.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		1,680,754.00	1,680,754.00		1,680,754.00	1,680,754.00	0.0%
After School Education and Safety (ASES)	6010	8590		210,629.18	210,629.18		210,629.18	210,629.18	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		111,209.61	111,209.61		133,534.64	133,534.64	20.1%
Arts and Music in Schools (Prop 28)	6770	8590		298,535.00	298,535.00		298,533.00	298,533.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	40,591.50	2,176,477.03	2,217,068.53	35,620.00	3,196,009.75	3,231,629.75	45.8%
TOTAL, OTHER STATE REVENUE			412,857.78	4,607,652.77	5,020,510.55	408,600.00	5,646,216.57	6,054,816.57	20.6%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	195,619.15	195,619.15	0.00	195,620.00	195,620.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	424,482.13	0.00	424,482.13	350,000.00	0.00	350,000.00	-17.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(15,039.58)	0.00	(15,039.58)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	248,005.37	248,005.37	0.00	328,016.20	328,016.20	32.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	95.62	0.00	95.62	0.00	0.00	0.00	-100.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	285,276.83	318,681.65	603,958.48	40,800.00	117,034.17	157,834.17	-73.9%

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)	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		933,159.47	933,159.47		1,585,671.06	1,585,671.06	69.9%
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			694,815.00	1,695,465.64	2,390,280.64	390,800.00	2,226,341.43	2,617,141.43	9.5%
TOTAL, REVENUES			24,720,195.69	7,505,133.03	32,225,328.72	25,313,576.00	9,386,861.83	34,700,437.83	7.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	8,203,859.01	2,084,844.82	10,288,703.83	8,737,854.52	2,424,617.42	11,162,471.94	8.5%
Certificated Pupil Support Salaries		1200	953,791.62	727,022.09	1,680,813.71	912,782.30	1,105,464.30	2,018,246.60	20.1%
Certificated Supervisors' and Administrators' Salaries		1300	881,504.22	302,008.52	1,183,512.74	952,661.99	287,340.36	1,240,002.35	4.8%
Other Certificated Salaries		1900	196,242.00	8,495.13	204,737.13	214,482.75	0.00	214,482.75	4.8%
TOTAL, CERTIFICATED SALARIES			10,235,396.85	3,122,370.56	13,357,767.41	10,817,781.56	3,817,422.08	14,635,203.64	9.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	787,905.47	797,793.39	1,585,698.86	828,421.80	895,551.96	1,723,973.76	8.7%
Classified Support Salaries		2200	1,531,688.86	588,402.13	2,120,090.99	1,508,880.95	548,969.83	2,057,850.78	-2.9%
Classified Supervisors' and Administrators' Salaries		2300	320,821.03	273,792.06	594,613.09	501,973.46	284,489.04	786,462.50	32.3%
Clerical, Technical and Office Salaries		2400	676,288.57	34,407.51	710,696.08	714,537.37	9,936.00	724,473.37	1.9%
Other Classified Salaries		2900	269,975.65	67,981.75	337,957.40	301,042.39	62,189.18	363,231.57	7.5%
TOTAL, CLASSIFIED SALARIES			3,586,679.58	1,762,376.84	5,349,056.42	3,854,855.97	1,801,136.01	5,655,991.98	5.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,791,773.51	1,650,395.74	3,442,169.25	1,951,221.37	1,775,191.36	3,726,412.73	8.3%
PERS		3201-3202	986,919.74	453,751.03	1,440,670.77	1,098,916.51	553,704.49	1,652,621.00	14.7%
OASDI/Medicare/Alternative		3301-3302	447,754.84	199,886.36	647,641.20	480,145.53	229,184.13	709,329.66	9.5%
Health and Welfare Benefits		3401-3402	1,660,467.98	419,004.73	2,079,472.71	1,768,622.04	531,622.84	2,300,244.88	10.6%
Unemployment Insurance		3501-3502	6,647.91	2,494.52	9,142.43	7,192.70	2,862.61	10,055.31	10.0%
Workers' Compensation		3601-3602	136,858.65	48,304.20	185,162.85	160,549.90	60,724.16	221,274.06	19.5%

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)	
OPEB, Allocated		3701-3702	99,637.47	35,082.48	134,719.95	105,542.38	40,437.99	145,980.37	8.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,130,060.10	2,808,919.06	7,938,979.16	5,572,190.43	3,193,727.58	8,765,918.01	10.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	96,332.64	116,275.87	212,608.51	118,000.00	136,081.16	254,081.16	19.5%
Materials and Supplies		4300	457,955.02	681,772.58	1,139,727.60	585,617.48	921,387.09	1,507,004.57	32.2%
Noncapitalized Equipment		4400	62,448.61	58,464.56	120,913.17	59,840.66	30,618.00	90,458.66	-25.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			616,736.27	856,513.01	1,473,249.28	763,458.14	1,088,086.25	1,851,544.39	25.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	93,539.28	66,646.29	160,185.57	74,298.28	250,068.26	324,366.54	102.5%
Dues and Memberships		5300	35,802.56	865.00	36,667.56	42,843.00	732.50	43,575.50	18.8%
Insurance		5400 - 5499	424,558.55	0.00	424,558.55	363,753.00	0.00	363,753.00	-14.3%
Operations and Housekeeping Services		5500	692,330.33	0.00	692,330.33	720,000.00	0.00	720,000.00	4.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	52,942.32	97,803.34	150,745.66	56,569.75	146,833.00	203,402.75	34.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	1,076,094.41	777,080.48	1,853,174.89	1,087,536.51	678,224.94	1,765,761.45	-4.7%
Communications		5900	73,068.77	0.00	73,068.77	70,650.00	0.00	70,650.00	-3.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,448,336.22	942,395.11	3,390,731.33	2,415,650.54	1,075,858.70	3,491,509.24	3.0%
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	34,923.40	891,379.94	926,303.34	0.00	961,587.53	961,587.53	3.8%
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	117,466.00	62,386.78	179,852.78	30,575.00	5,000.00	35,575.00	-80.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	321,480.61	0.00	321,480.61	0.00	0.00	0.00	-100.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, CAPITAL OUTLAY			473,870.01	953,766.72	1,427,636.73	30,575.00	966,587.53	997,162.53	-30.2%
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	48,747.00	0.00	48,747.00	50,466.45	0.00	50,466.45	3.5%
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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	20,310.55	1,659.64	21,970.19	28,365.11	3,349.00	31,714.11	44.4%
Other Debt Service - Principal		7439	79,782.47	6,788.00	86,570.47	107,175.29	10,796.00	117,971.29	36.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			148,840.02	8,447.64	157,287.66	186,006.85	14,145.00	200,151.85	27.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(352,477.62)	352,477.62	0.00	(477,405.27)	477,405.27	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(70,370.16)	0.00	(70,370.16)	(86,439.48)	0.00	(86,439.48)	22.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(422,847.78)	352,477.62	(70,370.16)	(563,844.75)	477,405.27	(86,439.48)	22.8%
TOTAL, EXPENDITURES			22,217,071.27	10,807,266.56	33,024,337.83	23,076,673.74	12,434,368.42	35,511,042.16	7.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	460,000.00	195,619.15	655,619.15	200,000.00	195,620.00	395,620.00	-39.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			460,000.00	195,619.15	655,619.15	200,000.00	195,620.00	395,620.00	-39.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	301,060.00	0.00	301,060.00	0.00	0.00	0.00	-100.0%
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			301,060.00	0.00	301,060.00	0.00	0.00	0.00	-100.0%
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	(2,124,326.83)	2,124,326.83	0.00	(2,000,620.90)	2,000,620.90	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,124,326.83)	2,124,326.83	0.00	(2,000,620.90)	2,000,620.90	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)	
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(2,283,266.83)	1,928,707.68	(354,559.15)	(2,200,620.90)	1,805,000.90	(395,620.00)	11.6%

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	23,607,472.91	0.00	23,607,472.91	24,514,176.00	0.00	24,514,176.00	3.8%
2) Federal Revenue		8100-8299	5,050.00	1,202,014.62	1,207,064.62	0.00	1,514,303.83	1,514,303.83	25.5%
3) Other State Revenue		8300-8599	412,857.78	4,607,652.77	5,020,510.55	408,600.00	5,646,216.57	6,054,816.57	20.6%
4) Other Local Revenue		8600-8799	694,815.00	1,695,465.64	2,390,280.64	390,800.00	2,226,341.43	2,617,141.43	9.5%
5) TOTAL, REVENUES			24,720,195.69	7,505,133.03	32,225,328.72	25,313,576.00	9,386,861.83	34,700,437.83	7.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		12,300,281.77	5,816,351.06	18,116,632.83	13,285,682.64	6,876,857.13	20,162,539.77	11.3%
2) Instruction - Related Services	2000-2999		2,411,607.20	889,857.02	3,301,464.22	2,581,003.96	715,136.33	3,296,140.29	-0.2%
3) Pupil Services	3000-3999		2,542,732.73	1,414,643.40	3,957,376.13	2,347,216.54	1,906,978.12	4,254,194.66	7.5%
4) Ancillary Services	4000-4999		666,694.88	326,676.33	993,371.21	617,477.99	339,063.39	956,541.38	-3.7%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	40.00	40.00	New
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,247,879.12	450,998.06	2,698,877.18	2,204,253.36	512,045.40	2,716,298.76	0.6%
8) Plant Services	8000-8999		1,899,035.55	1,900,293.05	3,799,328.60	1,855,032.40	2,070,103.05	3,925,135.45	3.3%
9) Other Outgo	9000-9999	Except 7600-7699	148,840.02	8,447.64	157,287.66	186,006.85	14,145.00	200,151.85	27.3%
10) TOTAL, EXPENDITURES			22,217,071.27	10,807,266.56	33,024,337.83	23,076,673.74	12,434,368.42	35,511,042.16	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,503,124.42	(3,302,133.53)	(799,009.11)	2,236,902.26	(3,047,506.59)	(810,604.33)	1.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	460,000.00	195,619.15	655,619.15	200,000.00	195,620.00	395,620.00	-39.7%
2) Other Sources/Uses									
a) Sources		8930-8979	301,060.00	0.00	301,060.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,124,326.83)	2,124,326.83	0.00	(2,000,620.90)	2,000,620.90	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,283,266.83)	1,928,707.68	(354,559.15)	(2,200,620.90)	1,805,000.90	(395,620.00)	11.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			219,857.59	(1,373,425.85)	(1,153,568.26)	36,281.36	(1,242,505.69)	(1,206,224.33)	4.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,549,276.40	5,803,705.36	13,352,981.76	7,769,133.99	4,430,279.51	12,199,413.50	-8.6%

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)			7,549,276.40	5,803,705.36	13,352,981.76	7,769,133.99	4,430,279.51	12,199,413.50	-8.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,549,276.40	5,803,705.36	13,352,981.76	7,769,133.99	4,430,279.51	12,199,413.50	-8.6%
2) Ending Balance, June 30 (E + F1e)			7,769,133.99	4,430,279.51	12,199,413.50	7,805,415.35	3,187,773.82	10,993,189.17	-9.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	28,906.84	0.00	28,906.84	25,000.00	0.00	25,000.00	-13.5%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	155,480.47	0.00	155,480.47	113,851.80	0.00	113,851.80	-26.8%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,430,279.51	4,430,279.51	0.00	3,187,773.82	3,187,773.82	-28.0%
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	7,584,746.68	0.00	7,584,746.68	7,666,563.55	0.00	7,666,563.55	1.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	782,429.85	0.00
6019	Student Support and Professional Development Discretionary Block Grant	121,460.34	1,143,160.28
6300	Lottery: Instructional Materials	12,541.20	0.00
6332	CA Community Schools Partnership Act - Implementation Grant	2,698,036.53	1,595,741.16
6500	Special Education	17,943.26	0.00
6546	Mental Health-Related Services	46,603.91	74,403.63
6547	Special Education Early Intervention Preschool Grant	41,435.70	1,401.73
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	281,517.80	209,600.05
7399	LCFF Equity Multiplier	58,053.31	0.00
7415	Classified School Employee Summer Assistance Program	.12	0.00
7810	Other Restricted State	30,798.08	0.00
9010	Other Restricted Local	339,459.41	163,466.97
Total, Restricted Balance		4,430,279.51	3,187,773.82

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,482.82	1,483.53	1,493.58	1,482.82	1,483.53	1,492.58
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,482.82	1,483.53	1,493.58	1,482.82	1,483.53	1,492.58
5. District Funded County Program ADA						
a. County Community Schools	1.13	1.13	1.13	1.13	1.13	1.13
b. Special Education-Special Day Class	1.75	1.75	1.75	1.75	1.75	1.75
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	.11	.11	.11	.11	.11	.11
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	2.99	2.99	2.99	2.99	2.99	2.99
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,485.81	1,486.52	1,496.57	1,485.81	1,486.52	1,495.57
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Holtville Unified (63149) - 25/26 Unaudited Actuals	8/14/2026			
	2025-26	**2026-27**	**2027-28**	**2028-29**
General Assumptions				
COLA & Augmentation	2.30%	4.31%	3.30%	3.09%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
Student Assumptions:				
Enrollment Count	1,566	1,566	1,566	1,566
Unduplicated Pupil Count (UPC)	1,241	1,241	1,241	1,241
Unduplicated Pupil Percentage (UPP)	80.37%	79.26%	79.25%	79.25%
Current Year LCFF Average Daily Attendance (ADA)	1,485.81	1,485.81	1,485.81	1,485.81
Funded LCFF ADA	1,496.57	1,495.57	1,487.19	1,485.81
LCFF ADA Funding Method	3PY Average	3PY Average	3PY Average	Current Year
Current Year Necessary Small School (NSS) ADA	-	-	-	-
Funded NSS ADA	-	-	-	-
LCFF Entitlement Summary				
Base Grant	$16,625,553	$17,317,423	$17,772,985	$18,302,081
Grade Span Adjustment	634,648	655,363	671,611	687,429
Adjusted Base Grant	$17,260,201	$17,972,786	$18,444,596	$18,989,510
Supplemental Grant	2,774,405	2,849,045	2,923,468	3,009,837
Concentration Grant	2,846,295	2,834,128	2,907,329	2,993,221
Total Base, Supplemental and Concentration Grant	$22,880,901	$23,655,959	$24,275,393	$24,992,568
Allowance: Necessary Small School	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-
Add-on: Home-to-School Transportation	395,769	407,128	420,563	433,558
Add-on: Small School District Bus Replacement Program	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-
Add-on: Transitional Kindergarten	331,147	340,643	351,870	362,739
Total Allowance and Add-On Amounts	$726,916	$747,771	$772,433	$796,297
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	**$23,607,817**	**$24,403,730**	**$25,047,826**	**$25,788,865**
Miscellaneous Adjustments	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	**$ 23,607,817**	**$ 24,403,730**	**$ 25,047,826**	**$ 25,788,865**
LCFF Entitlement Per ADA (excludes Categorical MSA)	$ 15,775	$ 16,317	$ 16,842	$ 17,357
Additional State Aid	-	-	-	-
Total LCFF Entitlement with Additional State Aid	23,607,817	24,403,730	25,047,826	25,788,865
LCFF Sources Summary				
Funding Source Summary				
Local Revenue and In-Lieu of Property Taxes *(net for school districts)*	*$ 4,081,086*	*$ 3,901,386*	*$ 3,901,386*	*$ 3,901,386*
Education Protection Account Entitlement *(includes $200/minimum per ADA)*	$ 6,799,437	$ 6,989,908	$ 7,180,121	$ 7,395,115
Net State Aid *(excludes Additional State Aid)*	$ 12,727,294	$ 13,512,436	$ 13,966,319	$ 14,492,364
Additional State Aid	$ -	$ -	$ -	$ -
Total Funding Sources	**$ 23,607,817**	**$ 24,403,730**	**$ 25,047,826**	**$ 25,788,865**
Funding Source by Resource-Object				
State Aid (Resource Code 0000, Object Code 8011)	$ 12,727,294	$ 13,512,436	$ 13,966,319	$ 14,492,364
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	$ 6,799,437	$ 6,989,908	$ 7,180,121	$ 7,395,115
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	$ 92,404	$ 110,445	$ -	$ -
Property Taxes (Object 8021 to 8089)	$ 4,109,490	$ 3,929,790	$ 3,929,790	$ 3,929,790
% Change	8.7042%	-4.3728%	0.0000%	0.0000%
In-Lieu of Property Taxes (Object Code 8096)	(28,404)	(28,404)	(28,404)	(28,404)
Entitlement and Source Reconciliation				
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Total LCFF Entitlement	$ 23,607,817	$ 24,403,730	$ 25,047,826	$ 25,788,865
Additional State Aid	$ -	$ -	$ -	$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	$ -	$ -	$ -	$ -
Excess Taxes before Minimum State Aid	$ -	$ -	$ -	$ -
Total Funding Sources	$ 23,607,817	$ 24,403,730	$ 25,047,826	$ 25,788,865
LCAP Percentage to Increase or Improve Services Calculation				
Base Grant (*Excludes add-ons for TIIG & Transportation)*	$ 17,591,348	**$ 18,313,429**	$ 18,796,466	$ 19,352,249
Supplemental and Concentration Grant funding in the LCAP year	$ 5,620,700	**$ 5,683,173**	$ 5,830,797	$ 6,003,058
Projected Additional 15% Concentration Grant funding in the LCAP year	$ 656,838	**$ 654,029**	$ 670,922	$ 690,744
Percentage to Increase or Improve Services	31.952%	**31.033%**	31.021%	31.020%

Holtville Unified (63149) - 25/26 Unaudited Actuals	v27.2					PY1	v27.2	8/14/2026				CY
LOCAL CONTROL FUNDING FORMULA						**2025-26**						**2026-27**
LCFF ENTITLEMENT CALCULATION												
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		2.30%	0.00%	80.37%	80.37%			4.31%	0.00%	79.26%	79.26%	
	3PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total	3PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	437.62	$ 10,256	$ 1,067	$ 1,820	$ 1,867	$ 6,568,798	433.64	$ 10,698	$ 1,113	$ 1,872	$ 1,862	$ 6,741,261
Grades 4-6	319.20	10,411		1,673	1,717	4,405,372	329.79	10,860		1,722	1,713	4,714,031
Grades 7-8	220.53	10,719		1,723	1,768	3,133,641	219.61	11,181		1,772	1,763	3,231,899
Grades 9-12	519.22	12,423	323	2,049	2,102	8,773,090	512.53	12,958	337	2,108	2,096	8,968,768
Subtract Necessary Small School ADA and Funding	-	-	-	-		-	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 16,625,553	$ 634,648	$ 2,774,405	$ 2,846,295	$ 22,880,901		$ 17,317,423	$ 655,363	$ 2,849,045	$ 2,834,128	$ 23,655,959
NSS Allowance			-			-			-			-
TOTAL BASE	1,496.57	$ 16,625,553	$ 634,648	$ 2,774,405	$ 2,846,295	$ 22,880,901	1,495.57	$ 17,317,423	$ 655,363	$ 2,849,045	$ 2,834,128	$ 23,655,959
ADD ONS:												
Targeted Instructional Improvement Block Grant						$ -						$ -
Home-to-School Transportation (COLA added commencing 2023-24)						395,769						407,128
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	59.72	TK Add-on rate	$ 5,545.00		331,147	TK ADA	59.72	TK Add-on rate	$ 5,704.00		340,643
ECONOMIC RECOVERY TARGET PAYMENT						-						-
LCFF Entitlement Before Adjustments						$ 23,607,817						$ 24,403,730
Miscellaneous Adjustments						-						-
ADJUSTED LCFF ENTITLEMENT						**$ 23,607,817**						**$ 24,403,730**
Local Revenue (including RDA)						(4,081,086)						(3,901,386)
Gross State Aid						**$ 19,526,731**						**$ 20,502,344**
Education Protection Account Entitlement						(6,799,437)						(6,989,908)
Net State Aid						**$ 12,727,294**						**$ 13,512,436**
MINIMUM STATE AID CALCULATION												
			12-13 Rate	2025-26 ADA		N/A			12-13 Rate	2026-27 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			$ 5,258.98	1,496.57		$ 7,870,432			$ 5,258.98	1,495.57		$ 7,865,173
2012-13 NSS Allowance (deficited)			$ -			-			$ -			-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In-Lieu						(4,081,086)						(3,901,386)
Less Education Protection Account Entitlement						(6,799,437)						(6,989,908)
Subtotal State Aid for Historical RL/Charter General BG						**$ -**						**$ -**
Categorical Minimum State Aid						2,545,979						2,545,979
Charter School Categorical Block Grant adjusted for ADA			-	-		-			-	-		-
Minimum State Aid Guarantee Before Proration Factor						**$ 2,545,979**						**$ 2,545,979**
Proration Factor						0.00%						0.00%
Minimum State Aid Guarantee						**$ 2,545,979**						**$ 2,545,979**
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
LCFF Entitlement						-						-
Minimum State Aid plus Property Taxes including RDA						-						-
Offset						-						-
Minimum State Aid Prior to Offset						-						-
Total Minimum State Aid with Offset						-						-
State Aid Before Additional State Aid						**$ 12,727,294**						**$ 13,512,436**
ADDITIONAL STATE AID						$ -						$ -
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						**$ 12,727,294**						**$ 13,512,436**
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice						**$ 23,607,817**						**$ 24,403,730**
Change Over Prior Year			1.34%	311,834					3.37%	795,913		
LCFF Entitlement Per ADA (excluding Categorical MSA)						15,775						16,317
Per-ADA Change Over Prior Year			2.60%	400					3.44%	542		
Basic Aid Status (school districts only)						*Non-Basic Aid*						*Non-Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES												
				Increase		2025-26				Increase		2026-27
State Aid			-9.67%	(1,362,678)		$ 12,727,294			6.17%	785,142		$ 13,512,436
Education Protection Account						6,799,437						6,989,908
Property Taxes Net of In-Lieu Transfers			8.49%	319,200		4,081,086			-4.40%	(179,699)		3,901,386
Charter In-Lieu Taxes			0.00%	-		-			0.00%	-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			-4.48%	(1,043,478)		**$ 23,607,817**			2.56%	605,443		**$ 24,403,730**

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	13,357,767.41	301	122,023.81	303	13,235,743.60	305	256,305.73	639,942.87	307	12,595,800.73	309
2000 - Classified Salaries	5,349,056.42	311	114,970.99	313	5,234,085.43	315	635,283.24	1,192,174.29	317	4,041,911.14	319
3000 - Employee Benefits	7,938,979.16	321	209,777.75	323	7,729,201.41	325	300,203.25	599,204.47	327	7,129,996.94	329
4000 - Books, Supplies Equip Replace. (6500)	1,473,249.28	331	37,535.77	333	1,435,713.51	335	295,874.18	653,917.97	337	781,795.54	339
5000 - Services. . . & 7300 - Indirect Costs	3,320,361.17	341	107,688.13	343	3,212,673.04	345	(1,594.54)	404,898.20	347	2,807,774.84	349
				TOTAL	30,847,416.99	365			TOTAL	27,357,279.19	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	9,998,813.69	375
2. Salaries of Instructional Aides Per EC 41011	2100	1,426,962.86	380
3. STRS	3101 & 3102	2,591,643.23	382
4. PERS	3201 & 3202	474,894.94	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	305,957.95	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	1,053,447.81	385
7. Unemployment Insurance	3501 & 3502	5,601.25	390
8. Workers' Compensation Insurance	3601 & 3602	114,924.46	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		15,972,246.19	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		166,189.85	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		187,291.76	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		0.00	396
14. TOTAL SALARIES AND BENEFITS		15,806,056.34	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		57.78%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	57.78%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	27,357,279.19
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Items listed in Column 4b represent restricted resources that are not part of the SACS extracted list, but represent grants that were awarded with provisions that do not included long-term employment of classroom instructional staff.

The expenditures in Column 4b are from the following sources: ELOP, Perkins, Univ PK Planning, Educator Effectiveness, A-G Success, CSESAP, CCGI, LEA Medi-Cal Reimbursements, and other local grants/donations.

2025-26 General Fund CAT Form
Holtville Unified School District

	Program Name	Title I, Low Income	Migrant Ed (Regular)	Migrant Ed (Work Study)	Migrant Ed (Spch/Debate)	Migrant Ed (PAC)	Migrant Ed (Health)	Migrant Ed (School Read)	Migrant Ed (Summer 2025)	Migrant Ed (Summer 2026)	ESSA: School Improvement	Special Ed IDEA
	Federal Catalog Number	84.01	84.011	84.011	84.011	84.011	84.011	84.011	84.011	84.011	84.010	84.027
	Resource Code	3010	3060	3060	3060	3060	3060	3060	3061	3061	3182	3310
	Revenue Object	8290	8285	8285	8285	8285	8285	8285	8285	8285	8290	8181
	Local Description	CDE Web	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA	PY Adjustment	ICSELPA
	AWARD											
1	Prior Year Carryover	74,151.65	-	-	-	-	-	-	-	-	-	-
2a	Current Year Award	582,179.00	26,483.50	6,475.70	13,101.39	537.50	90,995.86	7,593.43	5,098.00	29,990.61	-	228,941.27
2b	Transferability (NCLB)	-	-	-	-	-	-	-	-	-	-	-
2c	Other Adjustments	-	589.11	(23.69)	(2,835.07)	(112.47)	(952.36)	(166.51)	-	4,941.73	-	-
2d	Adjust Current Year Award (sum lines 2a, 2b, 2c)	582,179.00	27,072.61	6,452.01	10,266.32	425.03	90,043.50	7,426.92	5,098.00	34,932.34	-	228,941.27
3	Required Matching Funds/Other	-	-	-	-	-	-	-	-	-	-	-
4	Total Available Award (sum lines 1, 2d, & 3)	656,330.65	27,072.61	6,452.01	10,266.32	425.03	90,043.50	7,426.92	5,098.00	34,932.34	-	228,941.27
	REVENUES											
5	Revenue Deferred from Prior Year	31,053.42	-	-	-	-	-	-	-	-	-	-
6	Cash Received in Current Year	587,328.00	27,072.61	6,452.01	10,266.32	425.03	90,043.50	7,426.92	5,095.77	34,932.34	(8,835.00)	-
7	Contributed Matching Funds	-	-	-	-	-	-	-	-	-	8,835.00	-
8	Total Available (sum lines 5, 6, & 7)	618,381.42	27,072.61	6,452.01	10,266.32	425.03	90,043.50	7,426.92	5,095.77	34,932.34	-	-
	EXPENDITURES											
9	Donor-Authorized Expenditures	581,768.18	27,072.61	6,452.01	10,266.32	425.03	90,043.50	7,426.92	5,095.77	34,932.34	-	228,941.27
10	Non Donor-Authorized Expenditures	-	-	-	-	-	-	-	-	-	-	386,891.93
11	Total Expenditures (sum line 9 & 10)	581,768.18	27,072.61	6,452.01	10,266.32	425.03	90,043.50	7,426.92	5,095.77	34,932.34	-	615,833.20
12	Amounts Included in Line 6 above for Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-
13	Calculation of Def Rev or A/P, & A/R amts (line 8 minus line 9 plus line 12)	36,613.24	-	-	-	-	-	-	-	-	-	(228,941.27)
a)	Deferred Revenue	36,613.24	-	-	-	-	-	-	-	-	-	-
b)	Accounts Payable	-	-	-	-	-	-	-	-	-	-	-
c)	Accounts Receivable	-	-	-	-	-	-	-	-	-	-	228,941.27
14	Unused Grant Award Calculation (line 4 minus line 9)	74,562.47	-	-	-	-	-	-	2.23	-	-	-
15	If Carryover is allowed enter line 14 amt here	74,562.47	-	-	-	-	-	-	-	-	-	-
16	Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	581,768.18	27,072.61	6,452.01	10,266.32	425.03	90,043.50	7,426.92	5,095.77	34,932.34	(8,835.00)	228,941.27

2025-26 General Fund CAT Form
Holtville Unified School District

	Program Name	Special Ed IDEA Mental Health	Carl Perkins Vocational Ed	Title IIA, Staff Development	Title IV, Student Support	Title III, Immigrant	Title III, LEP	ASES (Finley)	ASES (HMS)	Univ PreK Planning Grant	CTE Incentive Grant	SWF (Pine/HMS) Round 6
	Federal Catalog Number	84.027A	84.048	84.367	84.424	84.365	84.365	N/A	N/A	N/A	N/A	N/A
	Resource Code	3327	3550	4035	4127	4201	4203	6010	6010	6053	6387	6388
	Revenue Object	8182	8290	8290	8290	8290	8290	8590	8677	8590	8590	8677
	Local Description	CDE Award Letter	IVROP Award	CDE Web	CDE Web	CDE Web	CDE Web	CDE Web	ICOE Award	CDE Web	CDE Web	IVROP Award
	AWARD											
1	Prior Year Carryover	9,819.85	-	21,049.68	12,714.25	-	6,089.98	-	-	126,211.97	18,744.98	12,320.00
2a	Current Year Award	18,891.00	39,389.00	67,356.00	46,064.00	4,929.00	77,163.00	210,629.18	186,345.20	-	143,727.00	10,000.00
2b	Transferability (NCLB)	-	-	-	-	-	-	-		-	-	-
2c	Other Adjustments	-	-	-	-	-	-	-		-	-	-
2d	Adjust Current Year Award (sum lines 2a, 2b, 2c)	18,891.00	39,389.00	67,356.00	46,064.00	4,929.00	77,163.00	210,629.18	186,345.20	-	143,727.00	10,000.00
3	Required Matching Funds/Other	-	-	-	-	-	-	-		-	-	-
4	Total Available Award (sum lines 1, 2d, & 3)	28,710.85	39,389.00	88,405.68	58,778.25	4,929.00	83,252.98	210,629.18	186,345.20	126,211.97	162,471.98	22,320.00
	REVENUES											
5	Revenue Deferred from Prior Year	-	-	-	2,114.25	-	4,951.25	-	-	126,211.97		8,624.00
6	Cash Received in Current Year	(9,248.15)	16,585.72	56,376.53	38,050.00	4,929.00	63,915.00	189,566.27	146,548.66	-	18,744.98	-
7	Contributed Matching Funds	-	-	-	-	-	-	-	-	-	-	-
8	Total Available (sum lines 5, 6, & 7)	(9,248.15)	16,585.72	56,376.53	40,164.25	4,929.00	68,866.25	189,566.27	146,548.66	126,211.97	18,744.98	8,624.00
	EXPENDITURES											
9	Donor-Authorized Expenditures	20,306.86	39,389.00	53,938.36	35,178.82	-	69,612.63	210,629.18	136,449.43	50,020.54	111,209.61	22,320.00
10	Non Donor-Authorized Expenditures	-	-	-	-	-	-	-		-	-	-
11	Total Expenditures (sum line 9 & 10)	20,306.86	39,389.00	53,938.36	35,178.82	-	69,612.63	210,629.18	136,449.43	50,020.54	111,209.61	22,320.00
12	Amounts Included in Line 6 above for Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-
13	Calculation of Def Rev or A/P, & A/R amts (line 8 minus line 9 plus line 12)	(29,555.01)	(22,803.28)	2,438.17	4,985.43	4,929.00	(746.38)	(21,062.91)	10,099.23	76,191.43	(92,464.63)	(13,696.00)
a)	Deferred Revenue	-	-	2,438.17	4,985.43	4,929.00	-	-	10,099.23	76,191.43	-	-
b)	Accounts Payable	-	-	-	-	-	-	-	-	-	-	-
c)	Accounts Receivable	29,555.01	22,803.28	-	-	-	746.38	21,062.91	-	-	92,464.63	13,696.00
14	Unused Grant Award Calculation (line 4 minus line 9)	8,403.99	-	34,467.32	23,599.43	4,929.00	13,640.35	-	49,895.77	76,191.43	51,262.37	-
15	If Carryover is allowed enter line 14 amt here	8,403.99	-	34,467.32	23,599.43	4,929.00	13,640.35	-	49,895.77	76,191.43	51,262.37	-
16	Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	20,306.86	39,389.00	53,938.36	35,178.82	-	69,612.63	210,629.18	136,449.43	50,020.54	111,209.61	22,320.00

2025-26 General Fund CAT Form
Holtville Unified School District

	Program Name	SWF (Pine/HMS) Round 7	SWF (Pine/HMS) Round 8	SWF (HHS) Round 6	SWF (HHS) Round 7	SWF (HHS) Round 8	Ad Voc Ed Incentive Grnt	STRS On-Behalf	Regional K16 Ed Collab Planning	Regional K16 Ed Collab SubGrant		
	Federal Catalog Number	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		
	Resource Code	6388	6388	6388	6388	6388	7010	7690	7810-9810-Yr2	7810-9810-Yr3		
	Revenue Object	8677	8677	8677	8677	8677	8590	8590	8590	8677		
	Local Description	IVROP Award	IVROP Award	IVROP Award	IVROP Award	IVROP Award	CDE Award	Auditor Calcs	PY Adjustment	CCGI Grant Ltr		
	AWARD											
1	Prior Year Carryover	24,377.00	-	18,350.02	73,768.00	-	-	-	-	-	-	-
2a	Current Year Award	-	10,752.00	1,313.88	-	69,008.00	31,931.82	1,147,346.00	-	58,500.00	-	-
2b	Transferability (NCLB)	-	-	-	-	-	-	-	-	-	-	-
2c	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-
2d	Adjust Current Year Award (sum lines 2a, 2b, 2c)	-	10,752.00	1,313.88	-	69,008.00	31,931.82	1,147,346.00	-	58,500.00	-	-
3	Required Matching Funds/Other	-	-	-	-	-	-	-	-	-	-	-
4	Total Available Award (sum lines 1, 2d, & 3)	24,377.00	10,752.00	19,663.90	73,768.00	69,008.00	31,931.82	1,147,346.00	-	58,500.00	-	-
	REVENUES											
5	Revenue Deferred from Prior Year	-	-	-	51,638.00	-	-	-	-	-	-	-
6	Cash Received in Current Year	17,064.00	-	(1,708.10)	-	48,306.00	31,931.82	1,147,346.00	(10,988.83)	41,284.50	-	-
7	Contributed Matching Funds	-	-	-	-	-	-	-	10,988.83	-	-	-
8	Total Available (sum lines 5, 6, & 7)	17,064.00	-	(1,708.10)	51,638.00	48,306.00	31,931.82	1,147,346.00	-	41,284.50	-	-
	EXPENDITURES											
9	Donor-Authorized Expenditures	3,603.80	-	19,663.90	65,968.24	-	31,931.82	1,147,346.00	-	44,484.50	-	-
10	Non Donor-Authorized Expenditures	-	-	-	-	-	-	-	-	-	-	-
11	Total Expenditures (sum line 9 & 10)	3,603.80	-	19,663.90	65,968.24	-	31,931.82	1,147,346.00	-	44,484.50	-	-
12	Amounts Included in Line 6 above for Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-
13	Calculation of Def Rev or A/P, & A/R amts (line 8 minus line 9 plus line 12)	13,460.20	-	(21,372.00)	(14,330.24)	48,306.00	-	-	-	(3,200.00)	-	-
a)	Deferred Revenue	13,460.20	-	-	-	48,306.00	-	-	-	-	-	-
b)	Accounts Payable	-	-	-	-	-	-	-	-	-	-	-
c)	Accounts Receivable	-	-	21,372.00	14,330.24	-	-	-	-	3,200.00	-	-
14	Unused Grant Award Calculation (line 4 minus line 9)	20,773.20	10,752.00	-	7,799.76	69,008.00	-	-	-	14,015.50	-	-
15	If Carryover is allowed enter line 14 amt here	20,773.20	10,752.00	-	7,799.76	69,008.00	-	-	-	14,015.50	-	-
16	Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,603.80	-	19,663.90	65,968.24	-	31,931.82	1,147,346.00	(10,988.83)	44,484.50	-	-

2025-26 General Fund CAT Form
Holtville Unified School District

ENTITLEMENT (REB)

	Program Name	Expand Learn Opp Program	Student Suppt and PD Disc BG	Educator Effectiveness	Restricted Lotto (Inst Materials)	CA Comm Sch Partnership Program	Sp Ed - State AB602	Sp Ed - Low Incidence Funds (Dept 5005)	State Mental Health-Related Services	Sp Ed - Early Intervent PS	Arts and Music in Schools (AMS)	LCFF Equity Multiplier
	Federal Catalog Number	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Resource Code	2600	6019	6266	6300	6332	6500	6500	6546	6547	6770	7399
	Revenue Object	8590	8590	8590	8560	8590	8792	8792	8590	8590	8590	8590
	Local Description	CDE Fund Exhib	CDE Web	Carryover	SSC and SCO	CDE Web	ICSELPA	ICSELPA	ICSELPA	ICSELPA	CDE Web	CDE Web
	AWARD											
1	Prior Year Restricted Ending Balance	1,225,844.54	-	43,503.77	13,044.34	3,611,834.41	-	-	18,601.01	76,203.17	330,008.45	29,008.86
2a	Current Year Award	1,680,754.00	465,536.00	-	130,047.95	-	915,216.21	17,943.26	126,565.00	44,200.00	298,535.00	103,394.00
2b	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-
2c	Adj Curr Yr Award(Sum lines 2a & 2b)	1,680,754.00	465,536.00	-	130,047.95	-	915,216.21	17,943.26	126,565.00	44,200.00	298,535.00	103,394.00
3	Required Matching Funds/Other	-	-	-	-	-	-	-	-	-	-	-
4	Total Available Award (sum lines 1, 2, & 3)	2,906,598.54	465,536.00	43,503.77	143,092.29	3,611,834.41	915,216.21	17,943.26	145,166.01	120,403.17	628,543.45	132,402.86
	REVENUES											
5	Cash Received in Current Year	1,529,488.00	465,536.00	-	77,344.97	(2,217,750.00)	854,085.21	17,943.26	114,962.00	41,887.00	271,640.00	82,716.00
6	Amounts Included in Line 5 for Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-
7a	Accounts Receivable (line 2c minus lines 5 & 6)	151,266.00	-	-	52,702.98	2,217,750.00	61,131.00	-	11,603.00	2,313.00	26,895.00	20,678.00
7b	Non-Current Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-
7c	Current Accounts Receivable (7a-7b)	151,266.00	-	-	52,702.98	2,217,750.00	61,131.00	-	11,603.00	2,313.00	26,895.00	20,678.00
8	Contributed Matching Funds	-	-	-	-	-	-	-	-	-	-	-
9	Total Available (sum of lines 5, 7c, & 8)	1,680,754.00	465,536.00	-	130,047.95	-	915,216.21	17,943.26	126,565.00	44,200.00	298,535.00	103,394.00
	EXPENDITURES											
10	Donor-Authorized Expenditures	2,124,168.69	344,075.66	43,503.77	130,551.09	913,797.88	915,216.21	-	98,562.10	78,967.47	347,025.65	74,349.55
11	Non Donor-Authorized Expenditures	-	-	-	-	-	785,857.19	-	-	-	-	-
12	Total Expenditures (line 10 plus line 11)	2,124,168.69	344,075.66	43,503.77	130,551.09	913,797.88	1,701,073.40	-	98,562.10	78,967.47	347,025.65	74,349.55
	RESTRICTED ENDING BALANCE											
13	Current Year (line 4 minus line 10)	782,429.85	121,460.34	-	12,541.20	2,698,036.53	-	17,943.26	46,603.91	41,435.70	281,517.80	58,053.31

2025-26 General Fund CAT Form
Holtville Unified School District

ENTITLEMENT (REB)

	Program Name	A-G Access/ Success Grant	Clasif Sch Emp Summer Assist (CSESAP)	Learning Recovery	CEC Energize Grant	Ethnic Studies Block Grant	Literacy Screenings	Ongoing & Routine Maint	SISC WC Safety (Dept 3601)	GATE Theater (Dept 2497)	CCSPP Turkey Drive (Dept 0000)	IID Public Space Grant (Dept 9400)
	Federal Catalog Number	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Resource Code	7412	7415	7435	7810 dept 8540	7810 dept 9000	7834	8150	9010	9010 (Goal 1435)	9010 (Goal 8100)	9010
	Revenue Object	8590	8590	8590	8590	8590	8590	8980	8699	8699	8699	8699
	Local Description	Carryover	CDE Notifications	CDE Web	CEC Grant Letter	CDE Web	GF UR Contrib	GF UR Contrib	SISC Credits	Local Donations	Local Donations	IID Grant
	AWARD											
1	Prior Year Restricted Ending Balance	66,488.40	-	-	-	13,702.08	6,710.00	-	-	266.79	-	-
2a	Current Year Award	-	27,483.00	136,119.00	-	-	10,386.00	-	1,018.03	-	40.00	35,000.00
2b	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-
2c	Adj Curr Yr Award(Sum lines 2a & 2b)	-	27,483.00	136,119.00	-	-	10,386.00	-	1,018.03	-	40.00	35,000.00
3	Required Matching Funds/Other	-	-	-	-	-	-	-	-	-	-	-
4	Total Available Award (sum lines 1, 2, & 3)	66,488.40	27,483.00	136,119.00	-	13,702.08	17,096.00	-	1,018.03	266.79	40.00	35,000.00
	REVENUES											
5	Cash Received in Current Year	-	27,483.00	136,119.00	(19,184.88)	-	10,386.00	-	-	-	40.00	17,500.00
6	Amounts Included in Line 5 for Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-
7a	Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	19,184.88	-	-	-	1,018.03	-	-	17,500.00
7b	Non-Current Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-
7c	Current Accounts Receivable (7a-7b)	-	-	-	19,184.88	-	-	-	1,018.03	-	-	17,500.00
8	Contributed Matching Funds	-	-	-	-	-	-	-	-	-	-	-
9	Total Available (sum of lines 5, 7c, & 8)	-	27,483.00	136,119.00	-	-	10,386.00	-	1,018.03	-	40.00	35,000.00
	EXPENDITURES											
10	Donor-Authorized Expenditures	66,488.40	27,482.88	136,119.00	-	-	-	-	1,018.03	266.79	-	-
11	Non Donor-Authorized Expenditures	-	-	-	-	-	-	931,753.88	-	-	-	-
12	Total Expenditures (line 10 plus line 11)	66,488.40	27,482.88	136,119.00	-	-	-	931,753.88	1,018.03	266.79	-	-
	RESTRICTED ENDING BALANCE											
13	Current Year (line 4 minus line 10)	-	0.12	-	-	13,702.08	17,096.00	-	-	-	40.00	35,000.00

2025-26 General Fund CAT Form
Holtville Unified School District

ENTITLEMENT (REB)

	Program Name	IID Glow Up Grant (Dept 9401)	Finley Field Trip Donations (Dept 2499)	Pine Tech Acct (PY 1)	Pine Library Donation	HMS Flag FB Tournament (Dept 2497)	HMS Scoreboard Fd (Dept 8526)	HHS Robotics Yr 0 and 2 (Dept 9000)	HHS EcoChallnge (Dept 9001)	HHS Students in Need Acct (Dept 9825)	HHS Ag Donation Acct (Dept 9xxx)	Girls' Basketball (Dept 2497)
	Federal Catalog Number	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Resource Code	9010	9010	9010-9107	9010-9103	9010-1300	9010-8500	9010-1545	9010-1545	9010	9010-3801	9010-1307
	Revenue Object	8699	8699	8699	8699	8699	8699	8699	8699	8699	8699	8699
	Local Description	IID Grant	Local Donations	ipad recycling	Rotary Donation	Entry Fees	Donations	IID Donation	Local Donation	Local Donation	Local Donation	Local Donation
	AWARD											
1	Prior Year Restricted Ending Balance	-	-	566.01	736.74	1,650.00	5,917.44	5,465.28	2,000.00	1,000.00	5,364.69	-
2a	Current Year Award	105,000.00	8,000.00	-	-	855.80	-	-	-	5,000.00	2,924.56	250.00
2b	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-
2c	Adj Curr Yr Award(Sum lines 2a & 2b)	105,000.00	8,000.00	-	-	855.80	-	-	-	5,000.00	2,924.56	250.00
3	Required Matching Funds/Other	-	-	-	-	-	-	-	-	-	-	-
4	Total Available Award (sum lines 1, 2, & 3)	105,000.00	8,000.00	566.01	736.74	2,505.80	5,917.44	5,465.28	2,000.00	6,000.00	8,289.25	250.00
	REVENUES											
5	Cash Received in Current Year	105,000.00	8,000.00	-	-	855.80	-	-	-	5,000.00	2,924.56	250.00
6	Amounts Included in Line 5 for Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-
7a	Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	-	-	-	-	-	-
7b	Non-Current Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-
7c	Current Accounts Receivable (7a-7b)	-	-	-	-	-	-	-	-	-	-	-
8	Contributed Matching Funds	-	-	-	-	-	-	-	-	-	-	-
9	Total Available (sum of lines 5, 7c, & 8)	105,000.00	8,000.00	-	-	855.80	-	-	-	5,000.00	2,924.56	250.00
	EXPENDITURES											
10	Donor-Authorized Expenditures	105,000.00	7,637.01	566.01	724.78	2,420.73	3,851.95	686.60	2,000.00	1,626.00	85.19	250.00
11	Non Donor-Authorized Expenditures	-	-	-	-	-	-	-	-	-	-	-
12	Total Expenditures (line 10 plus line 11)	105,000.00	7,637.01	566.01	724.78	2,420.73	3,851.95	686.60	2,000.00	1,626.00	85.19	250.00
	RESTRICTED ENDING BALANCE											
13	Current Year (line 4 minus line 10)	-	362.99	-	11.96	85.07	2,065.49	4,778.68	-	4,374.00	8,204.06	-

2025-26 General Fund CAT Form
Holtville Unified School District

ENTITLEMENT (REB)

	Program Name	Baseball (Dept 2497)	Cheerleading (Dept 2497)	Football (Dept 2497)	Boys Soccer (Dept 2497)	Volleyball (Dept 2497)	Wrestling (Dept 2497)	Girls' Wrestling (Dept 2497)	HHS Imp County Ag Grant (Dept 8542)	SWHS Campus Beautification (Dept 9000)	LEA Billing Option	RDA Facility Funds
	Federal Catalog Number	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Resource Code	9010-1310	9010-1311	9010-1325	9010-1337	9010-1355	9010-1360	9010-1361	9010-8500	9010-8400	9056	9140
	Revenue Object	8699	8699	8699	8699	8699	8699	8699	8699	8699	8699	8625
	Local Description	Local Donation	Local Donation	Local Donation	Local Donation	Local Donation	Local Donation	Local Donation	Local Donation	Local Donation	Actual Receipts	RDA PassThru
	AWARD											
1	Prior Year Restricted Ending Balance	724.09	150.00	2,107.82	300.00	300.57	-	-	23,233.95	87.36	318,885.59	-
2a	Current Year Award	-	-	9,600.00	-	-	450.00	800.00	-	-	149,743.26	195,619.15
2b	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-
2c	Adj Curr Yr Award(Sum lines 2a & 2b)	-	-	9,600.00	-	-	450.00	800.00	-	-	149,743.26	195,619.15
3	Required Matching Funds/Other	-	-	-	-	-	-	-	-	-	-	-
4	Total Available Award (sum lines 1, 2, & 3)	724.09	150.00	11,707.82	300.00	300.57	450.00	800.00	23,233.95	87.36	468,628.85	195,619.15
	REVENUES											
5	Cash Received in Current Year	-	-	9,600.00	-	-	450.00	800.00	(100,000.00)	-	149,743.26	195,619.15
6	Amounts Included in Line 5 for Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-
7a	Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	-	-	100,000.00	-	-	-
7b	Non-Current Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-
7c	Current Accounts Receivable (7a-7b)	-	-	-	-	-	-	-	100,000.00	-	-	-
8	Contributed Matching Funds	-	-	-	-	-	-	-	-	-	-	-
9	Total Available (sum of lines 5, 7c, & 8)	-	-	9,600.00	-	-	450.00	800.00	-	-	149,743.26	195,619.15
	EXPENDITURES											
10	Donor-Authorized Expenditures	723.38	150.00	11,334.73	-	300.57	450.00	400.00	23,233.95	-	185,252.85	195,619.15
11	Non Donor-Authorized Expenditures	-	-	-	-	-	-	-	-	-	-	-
12	Total Expenditures (line 10 plus line 11)	723.38	150.00	11,334.73	-	300.57	450.00	400.00	23,233.95	-	185,252.85	195,619.15
	RESTRICTED ENDING BALANCE											
13	Current Year (line 4 minus line 10)	0.71	-	373.09	300.00	-	-	400.00	-	87.36	283,376.00	-

2025-26 General Fund CAT Form
Holtville Unified School District

CAT FORM SUMMARY								
Deferred Revenue (Restricted 9650 Obj) Total	Accounts Receivable (Restricted 9200, 9290 Obj) Total	Required Matching Funds	Non-Donor Auth Expenditure	Contribution Total (8980)	Restricted Ending Balance	Expenditures Total	Accounts Payable Total	Revenues Total
197,022.70	3,130,213.61	-	2,104,503.00	2,104,503.00	4,430,279.51	11,002,885.71	-	4,591,765.95

			Difference
(Fund 01, Restricted Only -Input here 8000's)	4,591,765.95	Total Revenues without accruals	-
(Fund 01, Restricted Only -Input here 1000-7000's)	11,002,885.71	Total Expenditures	-
	(6,411,119.76)	Difference	

(6,411,119.76)	Difference
197,022.70	Deferred Rev.
2,104,503.00	Required Matching Funds
3,130,213.61	Accts. Rec.
-	Accts. Payable
(1,373,425.85)	Total

	(1,373,425.85)	Total
(Run GL, Fund 01, Restricted Only for 7/1 object 9791, 9795, 9793)	5,803,705.36	Prior Year Rest. Ending Balance
	4,430,279.51	Form 01 Restricted Ending Balance

4,430,279.51	CAT Restricted Ending Balance
4,430,279.51	Form 01 Restricted Ending Balance
-	Difference (should always balance to $0)

NOTES:

	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 district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	13,681,303.62		13,681,303.62			14,514,323.72
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,490.73		1,490.73			1,485.81
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2024-25**			**Adjustments to 2025-26**		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	**2025-26 P2 Report**			**2026-27 P2 Estimate**		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	1,485.81		1,485.81	1,485.81		1,485.81
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			1,485.81			1,485.81
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	**2025-26 Actual**			**2026-27 Budget**		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	29,124.24		29,124.24	29,124.00		29,124.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	4,627,590.68		4,627,590.68	4,627,591.00		4,627,591.00
5. Unsecured Roll Taxes (Object 8042)	637,594.03		637,594.03	637,594.00		637,594.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	34,048.51		34,048.51	34,049.00		34,049.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(1,398,567.00)		(1,398,567.00)	(1,398,567.00)		(1,398,567.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	95.63		95.63	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	375,222.97		375,222.97	195,620.00		195,620.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	4,305,109.06	0.00	4,305,109.06	4,125,411.00	0.00	4,125,411.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	4,305,109.06	0.00	4,305,109.06	4,125,411.00	0.00	4,125,411.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			424,922.32			465,465.69
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	931,753.88		931,753.88	1,056,316.15		1,056,316.15
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	931,753.88	0.00	1,356,676.20	1,056,316.15	0.00	1,521,781.84
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	19,526,731.00		19,526,731.00	20,502,344.00		20,502,344.00
25. LCFF State Aid - Prior Years (Object 8019)	(344.00)		(344.00)	110,445.00		110,445.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	19,526,387.00	0.00	19,526,387.00	20,612,789.00	0.00	20,612,789.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	32,225,328.72		32,225,328.72	34,700,437.83		34,700,437.83

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	409,442.55		409,442.55	350,000.00		350,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS		**2025-26 Actual**			**2026-27 Budget**	
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			13,681,303.62			14,514,323.72
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9967			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			14,514,323.72			15,232,782.74
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			4,305,109.06			4,125,411.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			178,297.20			178,297.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			11,565,890.86			12,629,153.58
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			11,565,890.86			12,629,153.58
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			204,245.85			170,713.91
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			4,509,354.91			4,296,124.91
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			11,361,645.01			12,458,439.67
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			4,509,354.91			
b. State Subventions (Line D8)			11,361,645.01			
c. Less: Excluded Appropriations (Line C23)			1,356,676.20			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			14,514,323.72			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY		**2025-26 Actual**			**2026-27 Budget**	
11. Adjusted Appropriations Limit						

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines D4 plus D10)			14,514,323.72			15,232,782.74
12. Appropriations Subject to the Limit (Line D9d)			14,514,323.72			

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

John-Paul Wells	jpwells@husd.net	760-356-2974
Gann Contact Person	Contact Email Address	Contact Phone Number

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		0.00	0.00	19,691.91	0.00	2,152,496.65	0.00	321,480.61
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12			76.70		78.00		43,722.00
3100	Alternative Schools							
3200	Continuation Schools			.50		1.00		
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Career Technical Education			6.50		7.00		1,711.00
4110	Regular Education, Adult							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual							
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)			9.00		9.00		18,163.00
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	**Description**							
- -	Adult Education (Fund 11)							
- -	Child Development (Fund 12)							
- -	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		0.00	0.00	92.70	0.00	95.00	0.00	63,596.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	22,674,529.69	2,004,622.79	24,679,152.48	2,193,739.54		26,872,892.02
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	289,840.58	22,764.07	312,604.65	27,787.55		340,392.20
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	1,016,020.54	168,634.97	1,184,655.51	105,304.49		1,289,960.00
4110	Regular Education, Adult	798.04	0.00	798.04	70.94		868.98
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	219.50	0.00	219.50	19.51		239.01
5000-5999	Special Education	2,324,172.23	297,647.35	2,621,819.58	233,054.57		2,854,874.15
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	427,891.56	0.00	427,891.56	38,035.45		465,927.01
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					14,728.34	14,728.34
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					926,303.34	926,303.34
----	Other Outgo					812,906.81	812,906.81
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	171,235.29		171,235.29
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(70,370.16)		(70,370.16)
----	**Total General Fund and Charter Schools Funds Expenditures**	26,733,472.14	2,493,669.18	29,227,141.32	2,698,877.18	1,753,938.49	33,679,956.99

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K–12	14,678,111.62	879,356.13	485,568.04	1,497,334.06	2,684,068.02	744,193.94	985,369.27			720,528.61	0.00	22,674,529.69
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	168,761.73	0.00	314.35	86,009.46	34,755.04	0.00	0.00			0.00	0.00	289,840.58
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	1,008,018.60	0.00	0.00	0.00	0.00	0.00	8,001.94			0.00	0.00	1,016,020.54
4110	Regular Education, Adult	224.70	0.00	0.00	573.34	0.00	0.00	0.00			0.00	0.00	798.04
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	219.50	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	219.50
5000-5999	Special Education	1,964,032.85	0.00	0.00	223,666.84	76,860.29	59,612.25	0.00			0.00	0.00	2,324,172.23
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	297,263.83	13,666.54	87,621.86	7,661.69	21,677.64	0.00	0.00	0.00	0.00	0.00	0.00	427,891.56
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		18,116,632.83	893,022.67	573,504.25	1,815,245.39	2,817,360.99	803,806.19	993,371.21	0.00	0.00	720,528.61	0.00	26,733,472.14

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	16,293.09	1,767,313.04	221,016.66	2,004,622.79
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	106.21	22,657.86	0.00	22,764.07
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	1,380.77	158,605.02	8,649.18	168,634.97
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,911.84	203,920.74	91,814.77	297,647.35
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		19,691.91	2,152,496.66	321,480.61	2,493,669.18

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	610,821.64
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	20,572.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,468,119.50
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	669,734.20
5	Total Central Administration Costs in General Fund and Charter Schools Funds	2,769,247.34
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	26,733,472.14
2	Total Allocated Costs (from Form PCR, Column 2, Total)	2,493,669.18
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	29,227,141.32
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	227,943.34
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,698,421.07
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,926,364.41
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	31,153,505.73
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	8.89%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	14,728.34				14,728.34
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			926,303.34		926,303.34
Other Outgo (Objects 1000 - 7999)				812,906.81	812,906.81
Total Other Costs	14,728.34	0.00	926,303.34	812,906.81	1,753,938.49

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 1,210,892.35
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) — 25,300,190.69

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 4.79%

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) — 1,439,678.80
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 629,503.30

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	20,572.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	130,392.19
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,220,146.29
9. Carry-Forward Adjustment (Part IV, Line F)	193,675.91
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,413,822.20
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	18,103,986.92
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,301,464.22
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	3,635,895.52
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	977,014.34
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)	610,821.64
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)	28,440.70
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)	40,230.90
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)	2,591,783.07
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)	227,943.34
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	980,639.23
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)	30,498,219.88
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)	7.28%
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)	7.91%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	2,220,146.29
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	90,106.07
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 (6.94%) times Part III, Line B19); zero if negative	193,675.91
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.94%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.94%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	193,675.91
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	193,675.91

Approved indirect cost rate: 6.94%

Highest rate used in any program: 6.94%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	1,196,559.04	83,041.20	6.94%
01	3010	573,391.66	8,376.52	1.46%
01	3060	132,508.73	9,177.66	6.93%
01	3061	37,761.13	2,266.98	6.00%
01	3310	575,867.96	39,965.24	6.94%
01	4035	50,437.96	3,500.40	6.94%
01	4127	32,895.85	2,282.97	6.94%
01	4203	68,247.68	1,364.95	2.00%
01	6010	339,943.95	7,134.66	2.10%
01	6053	46,774.39	3,246.15	6.94%
01	6266	40,680.77	2,823.00	6.94%
01	6332	870,283.69	43,514.19	5.00%
01	6387	103,992.53	7,217.08	6.94%
01	6388	107,748.21	3,807.73	3.53%
01	6500	1,590,680.19	110,393.21	6.94%
01	6546	92,165.79	6,396.31	6.94%
01	6547	73,842.78	5,124.69	6.94%
01	6770	330,943.84	3,435.90	1.04%
01	7399	69,524.55	4,825.00	6.94%
01	7412	62,718.56	3,769.84	6.01%
01	7435	135,305.06	813.94	0.60%
11	6391	219,290.34	10,964.00	5.00%
13	5310	958,163.91	59,406.16	6.20%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		13,044.34	13,044.34
2. State Lottery Revenue	8560	295,286.28		130,047.95	425,334.23
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)		295,286.28	0.00	143,092.29	438,378.57
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	224,579.06		0.00	224,579.06
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	70,707.22		0.00	70,707.22
4. Books and Supplies	4000-4999	0.00		130,551.09	130,551.09
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)		295,286.28	0.00	130,551.09	425,837.37
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	12,541.20	12,541.20
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	33,679,956.98
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,597,741.55
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	1,106,156.12
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	108,540.66
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	655,619.15
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	262,483.58
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,132,799.51
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)				29,949,415.92

Section II - Expenditures Per ADA	2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)	1,486.52
B. Expenditures per ADA (Line I.E divided by Line II.A)	20,147.33

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.)	28,724,167.99	19,286.51
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)	28,724,167.99	19,286.51
B. Required effort (Line A.2 times 90%)	25,851,751.19	17,357.86
C. Current year expenditures (Line I.E and Line II.B)	29,949,415.92	20,147.33
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								172.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,102,372.45		1,102,372.45
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	368,277.54		368,277.54
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	596,854.71		596,854.71
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,749.96		1,749.96
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	254,917.57		254,917.57
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	2,324,172.23	0.00	2,324,172.23
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	150,358.45		150,358.45
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	297,647.33							297,647.33
	Total Indirect Costs and PCR Allocations	297,647.33	0.00	0.00	0.00	0.00	150,358.45	0.00	448,005.78
	TOTAL COSTS	297,647.33	0.00	0.00	0.00	0.00	2,474,530.68	0.00	2,772,178.01
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	152,585.99		152,585.99
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	262,072.55		262,072.55
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	161,209.42		161,209.42
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	20,306.86		20,306.86
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	596,174.82	0.00	596,174.82
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	39,965.24		39,965.24
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	39,965.24	0.00	39,965.24
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	636,140.06	0.00	636,140.06
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								386,891.93
	TOTAL COSTS								249,248.13
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	949,786.46		949,786.46

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	106,204.99		106,204.99
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	435,645.29		435,645.29
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,749.96		1,749.96
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	234,610.71		234,610.71
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,727,997.41	0.00	1,727,997.41
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	110,393.21		110,393.21
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	297,647.33							297,647.33
	Total Indirect Costs and PCR Allocations	297,647.33	0.00	0.00	0.00	0.00	110,393.21	0.00	408,040.54
	TOTAL BEFORE OBJECT 8980	297,647.33	0.00	0.00	0.00	0.00	1,838,390.62	0.00	2,136,037.95
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								386,891.93
	TOTAL COSTS								2,522,929.88
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	51,081.40		51,081.40
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	8,199.85		8,199.85
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	59,281.25	0.00	59,281.25
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	59,281.25	0.00	59,281.25
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								386,891.93
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								785,857.19
	TOTAL COSTS								1,232,030.37

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

2024-25 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2024-25 Report SEMA, 2024-25 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	2,346,994.02	1,085,533.70
2. Enter audit adjustments of 2024-25 special education expenditures from SACS2026ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2025-26 special education beginning fund balances from SACS2026ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2024-25 Expenditures, Adjusted for 2025-26 MOE Calculation (Sum lines 1 through 4)	2,346,994.02	1,085,533.70

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2024-25 Report SEMA, 2024-25 Expenditures by LEA (LE-CY) worksheet	170.00
2. Enter any adjustments not included in Line C1 (explain below)	
3. 2024-25 Unduplicated Pupil Count, Adjusted for 2025-26 MOE Calculation (Line C1 plus Line C2)	170.00

SELPA: **Imperial County (BZ)**

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

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to section 3. Test 1, Test 2, Test 3, and Test 4. The revised sections allow the LEA to compare the 2025-26 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2025-26 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at:http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls.

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

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

SECTION 1 — Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

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

a. Has left the jurisdiction of the agency;

b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or

c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

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

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

SELPA: **Imperial County (BZ)**

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

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

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

SECTION 3

	Column A	Column B	Column C

SELPA: **Imperial County (BZ)**

		Actual Expenditures (LE-CY Worksheet) FY 2025-26	Actual Expenditures Comparison Year FY 2024-25	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	2,772,178.01		
	b. Less: Expenditures paid from federal sources	249,248.13		
	c. Expenditures paid from state and local sources	2,522,929.88	2,346,994.02	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		2,346,994.02	
	Less: Exempt reduction(s) for SECTION1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	2,522,929.88	2,346,994.02	175,935.86
	If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.			

		Actual FY 2025-26	Comparison Year FY 2024-25	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	2,772,178.01		
	b. Less: Expenditures paid from federal sources	249,248.13		
	c. Expenditures paid from state and local sources	2,522,929.88	2,346,994.02	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		2,346,994.02	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	2,522,929.88	2,346,994.02	
	d. Special education unduplicated pupil count	172.00	170.00	
	e. Per capita state and local expenditures (Test2c/Test2d)	14,668.20	13,805.85	862.35
	If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.			

B. LOCAL EXPENDITURES ONLY METHOD

SELPA: **Imperial County (BZ)**

		Actual FY 2025-26	Comparison Year FY 2023-24	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	1,232,030.37	1,175,633.02	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		1,175,633.02	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	1,232,030.37	1,175,633.02	56,397.35

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

		Actual FY 2025-26	Comparison Year FY 2023-24	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
	a. Expenditures paid from local sources	1,232,030.37	1,175,633.02	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		1,175,633.02	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	1,232,030.37	1,175,633.02	
	b. Special education unduplicated pupil count	172.00	157.00	
	c. Per capita local expenditures (Test4a/Test4b)	7,162.97	7,488.11	(325.14)

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

John-Paul Wells	760-356-2974
Contact Name	Telephone Number
Assistant Superintendent	jpwells@husd.net
Title	Email Address

SELPA: Imperial County (BZ)

Object Code	Description	Imperial County Office of Education (BZ00)	Brawley Elementary (BZ01)	Brawley Union High (BZ02)	Calexico Unified (BZ03)	Calipatria Unified (BZ04)	Central Union High (BZ05)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Imperial County (BZ)

Object Code	Description	Imperial County Office of Education (BZ00)	Brawley Elementary (BZ01)	Brawley Union High (BZ02)	Calexico Unified (BZ03)	Calipatria Unified (BZ04)	Central Union High (BZ05)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Imperial County (BZ)

Object Code	Description	El Centro Elementary (BZ06)	Heber Elementary (BZ07)	Holtville Unified (BZ08)	Imperial Unified (BZ09)	Mccabe Union Elementary (BZ10)	Meadows Union Elementary (BZ11)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Imperial County (BZ)

Object Code	Description	El Centro Elementary (BZ06)	Heber Elementary (BZ07)	Holtville Unified (BZ08)	Imperial Unified (BZ09)	Mccabe Union Elementary (BZ10)	Meadows Union Elementary (BZ11)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Imperial County (BZ)

Object Code	Description	San Pasqual Valley Unified (BZ12)	Seeley Union Elementary (BZ13)	Westmorland Union Elementary (BZ14)	Magnolia Union Elementary (BZ15)	Mulberry Elementary (BZ16)	Adjustments*
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Imperial County (BZ)

Object Code	Description	San Pasqual Valley Unified (BZ12)	Seeley Union Elementary (BZ13)	Westmorland Union Elementary (BZ14)	Magnolia Union Elementary (BZ15)	Mulberry Elementary (BZ16)	Adjustments*
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Imperial County (BZ)

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

SELPA: **Imperial County (BZ)**

Object Code	Description	Total
3000-3999	Employee Benefits	0.00
4000-4999	Books and Supplies	0.00
5000-5999	Services and Other Operating Expenditures	0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00
7130	State Special Schools	0.00
7430-7439	Debt Service	0.00
	Total Direct Costs	0.00
7310	Transfers of Indirect Costs	0.00
7350	Transfers of Indirect Costs - Interfund	0.00
	Total Indirect Costs	0.00
	TOTAL BEFORE OBJECT 8980	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00
8980	Contributions from Unrestricted Revenues to State Resources	0.00
	TOTAL COSTS	0.00
UNDUPLICATED PUPIL COUNT		0.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								172.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,269,970.08		1,269,970.08
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	461,819.64		461,819.64
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	721,550.90		721,550.90
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	37,943.26		37,943.26
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	266,431.30		266,431.30
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	2,757,715.18	0.00	2,757,715.18
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	204,280.91		204,280.91
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	204,280.91	0.00	204,280.91
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	2,961,996.09	0.00	2,961,996.09
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,109,035.24		1,109,035.24
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	118,608.00		118,608.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	533,417.31		533,417.31
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	37,943.26		37,943.26
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	232,900.00		232,900.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	2,031,903.81	0.00	2,031,903.81
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	149,175.42		149,175.42
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	149,175.42	0.00	149,175.42
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	2,181,079.23	0.00	2,181,079.23
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								524,680.60
	TOTAL COSTS								2,705,759.83

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	60,000.00		60,000.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	21,485.76		21,485.76
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	81,485.76	0.00	81,485.76
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	81,485.76	0.00	81,485.76
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								524,680.60
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								419,624.15
	TOTAL COSTS								1,025,790.51

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								172.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,102,372.45		1,102,372.45
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	368,277.54		368,277.54
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	596,854.71		596,854.71
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,749.96		1,749.96
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	254,917.57		254,917.57
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	2,324,172.23	0.00	2,324,172.23
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	150,358.45		150,358.45
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	297,647.33							297,647.33
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	150,358.45	0.00	150,358.45
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	2,474,530.68	0.00	2,474,530.68
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	152,585.99		152,585.99
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	262,072.55		262,072.55
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	161,209.42		161,209.42
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	20,306.86		20,306.86
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	596,174.82	0.00	596,174.82
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	39,965.24		39,965.24
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	39,965.24	0.00	39,965.24
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	636,140.06	0.00	636,140.06
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								386,891.93
	TOTAL COSTS								249,248.13

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	949,786.46		949,786.46
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	106,204.99		106,204.99
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	435,645.29		435,645.29
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,749.96		1,749.96
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	234,610.71		234,610.71
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,727,997.41	0.00	1,727,997.41
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	110,393.21		110,393.21
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	297,647.33							297,647.33
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	110,393.21	0.00	110,393.21
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	1,838,390.62	0.00	1,838,390.62
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								386,891.93
	TOTAL COSTS								2,225,282.55
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	51,081.40		51,081.40
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	8,199.85		8,199.85
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	59,281.25	0.00	59,281.25
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	59,281.25	0.00	59,281.25
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								386,891.93

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								785,857.19
	TOTAL COSTS								1,232,030.37

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

SELPA: **Imperial County (BZ)**

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2026-27 Budget by LEA (LB-B) and the 2025-26 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to section 3. Test 1, Test 2, Test 3, and Test 4. The revised sections allow the LEA to compare the 2026-27 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2026-27 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls.

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

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

SECTION 1 — Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

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

a. Has left the jurisdiction of the agency;

b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or

c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

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

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

SELPA: **Imperial County (BZ)**

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

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

If (b) is greater than (a).

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

If (b) is less than (a).

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

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

SELPA: Imperial County (BZ)

SECTION 3

		Column A	Column B	Column C
		Budgeted Amounts (LB-B Worksheet) FY 2026-27	Actual Expenditures Comparison Year FY 2025-26	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	2,961,996.09		
	b. Less: Expenditures paid from federal sources	256,236.26		
	c. Expenditures paid from state and local sources	2,705,759.83	2,522,929.88	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		2,522,929.88	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	2,705,759.83	2,522,929.88	182,829.95
	If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.			

		Budgeted Amounts FY 2026-27	Comparison Year FY 2025-26	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	2,961,996.09		
	b. Less: Expenditures paid from federal sources	256,236.26		
	c. Expenditures paid from state and local sources	2,705,759.83	2,522,929.88	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		2,522,929.88	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	2,705,759.83	2,522,929.88	

SELPA:	Imperial County (BZ)			
	d. Special education unduplicated pupil count	172.00	172.00	
	e. Per capita state and local expenditures (Test2c/Test2d)	15,731.16	14,668.20	1,062.96

If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

B. LOCAL EXPENDITURES ONLY METHOD

		Budget FY 2026-27	Comparison Year FY 2023-24	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	1,025,790.51	1,175,633.02	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		1,175,633.02	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	1,025,790.51	1,175,633.02	(149,842.51)

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

		Budget FY 2026-27	Comparison Year FY 2023-24	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	1,025,790.51	1,175,633.02	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		1,175,633.02	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	1,025,790.51	1,175,633.02	
	b. Special education unduplicated pupil count	172.00	157.00	
	c. Per capita local expenditures (Test4a/Test4b)	5,963.90	7,488.11	(1,524.21)

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

John-Paul Wells 760-356-2974

SELPA: **Imperial County (BZ)**

Contact Name	Telephone Number
Assistant Superintendent	jpwells@husd.net
Title	Email Address

SELPA: Imperial County (BZ)

Object Code	Description	Imperial County Office of Education (BZ00)	Brawley Elementary (BZ01)	Brawley Union High (BZ02)	Calexico Unified (BZ03)	Calipatria Unified (BZ04)	Central Union High (BZ05)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: Imperial County (BZ)

Object Code	Description	Imperial County Office of Education (BZ00)	Brawley Elementary (BZ01)	Brawley Union High (BZ02)	Calexico Unified (BZ03)	Calipatria Unified (BZ04)	Central Union High (BZ05)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Imperial County (BZ)

Object Code	Description	El Centro Elementary (BZ06)	Heber Elementary (BZ07)	Holtville Unified (BZ08)	Imperial Unified (BZ09)	Mccabe Union Elementary (BZ10)	Meadows Union Elementary (BZ11)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: Imperial County (BZ)

Object Code	Description	El Centro Elementary (BZ06)	Heber Elementary (BZ07)	Holtville Unified (BZ08)	Imperial Unified (BZ09)	Mccabe Union Elementary (BZ10)	Meadows Union Elementary (BZ11)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Imperial County (BZ)

Object Code	Description	San Pasqual Valley Unified (BZ12)	Seeley Union Elementary (BZ13)	Westmorland Union Elementary (BZ14)	Magnolia Union Elementary (BZ15)	Mulberry Elementary (BZ16)	Adjustments*
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: Imperial County (BZ)

Object Code	Description	San Pasqual Valley Unified (BZ12)	Seeley Union Elementary (BZ13)	Westmorland Union Elementary (BZ14)	Magnolia Union Elementary (BZ15)	Mulberry Elementary (BZ16)	Adjustments*
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: **Imperial County (BZ)**

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

SELPA: **Imperial County (BZ)**

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	153,012.00		153,012.00			153,012.00
Work in Progress	8,930,615.00		8,930,615.00	4,640,775.00		13,571,390.00
Total capital assets not being depreciated	9,083,627.00	0.00	9,083,627.00	4,640,775.00	0.00	13,724,402.00
Capital assets being depreciated:						
Land Improvements	3,122,252.00		3,122,252.00	92,987.00		3,215,239.00
Buildings	35,164,709.00		35,164,709.00			35,164,709.00
Equipment	5,082,076.00		5,082,076.00	190,226.00		5,272,302.00
Total capital assets being depreciated	43,369,037.00	0.00	43,369,037.00	283,213.00	0.00	43,652,250.00
Accumulated Depreciation for:						
Land Improvements	(1,745,796.00)		(1,745,796.00)	(131,291.00)		(1,877,087.00)
Buildings	(14,768,069.00)		(14,768,069.00)	(868,977.00)		(15,637,046.00)
Equipment	(2,433,785.00)		(2,433,785.00)	(198,262.00)		(2,632,047.00)
Total accumulated depreciation	(18,947,650.00)	0.00	(18,947,650.00)	(1,198,530.00)	0.00	(20,146,180.00)
Total capital assets being depreciated, net excluding lease and subscription assets	24,421,387.00	0.00	24,421,387.00	(915,317.00)	0.00	23,506,070.00
Lease Assets	193,819.00		193,819.00	336,718.00		530,537.00
Accumulated amortization for lease assets	(134,279.00)		(134,279.00)	(42,068.00)		(176,347.00)
Total lease assets, net	59,540.00	0.00	59,540.00	294,650.00	0.00	354,190.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	33,564,554.00	0.00	33,564,554.00	4,020,108.00	0.00	37,584,662.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	17,293,538.00		17,293,538.00	200,724.00	415,510.00	17,078,752.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	2,932,200.00		2,932,200.00		228,000.00	2,704,200.00	
Leases Payable	156,862.00		156,862.00	271,199.00	73,871.00	354,190.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	11,726,734.00		11,726,734.00	9,929,647.00		21,656,381.00	
Total/Net OPEB Liability	3,501,167.00		3,501,167.00	47,233.00		3,548,400.00	
Compensated Absences Payable	492.00		492.00	2,794,906.00		2,795,398.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	35,610,993.00	0.00	35,610,993.00	13,243,709.00	717,381.00	48,137,321.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(70,370.16)				
Other Sources/Uses Detail					0.00	655,619.15		
Fund Reconciliation							70,370.16	395,619.15
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	10,964.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	10,964.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	59,406.16	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	59,406.16
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							125,865.55	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							274.79	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					200,000.00	0.00		
Fund Reconciliation							200,000.00	126,140.34
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					455,619.15	0.00		
Fund Reconciliation							195,619.15	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	70,370.16	(70,370.16)	655,619.15	655,619.15	592,129.65	592,129.65

Holtville Unified School District
Cashflow Statement
2026-27

	Object	Projected Yr Totals	July	August	September	October	November	December	January	February	March	April	May	June	Total	Accruals
A. BEGINNING CASH	9110		**13,108,683.44**	**10,062,805.56**	**8,057,866.53**	**8,894,743.13**	**8,009,774.44**	**8,125,337.44**	**11,428,377.44**	**10,711,940.44**	**10,082,503.44**	**11,165,543.44**	**11,203,786.78**	**10,329,349.78**		
B. RECEIPTS																
LCFF Revenue Sources																
Principal Apportionment	8010-8019	20,612,789.00	777,427.00	777,427.00	2,963,596.00	1,216,119.00	1,216,119.00	2,963,596.00	1,216,119.00	1,216,119.00	2,963,596.00	1,216,119.00	1,216,119.00	2,870,433.00	20,612,789.00	-
Property Taxes	8020-8079	3,929,791.00	-	-	-	-	550,000.00	1,800,000.00	126,000.00	-	-	1,210,000.00	-	243,791.00	3,929,791.00	-
Miscellaneous Funds	8080-8099	(28,404.00)	-	(1,704.00)	(2,556.00)	(2,556.00)	(2,556.00)	(2,556.00)	(2,556.00)	(2,556.00)	(2,556.00)	(2,556.00)	(2,556.00)	(3,696.00)	(28,404.00)	-
Federal Revenues	8100-8299	1,514,303.83	-	-	75,000.00	50,000.00	-	325,000.00	-	50,000.00	350,000.00	45,000.00	60,000.00	50,000.00	1,005,000.00	509,303.83
Other State Revenues	8300-8599	6,054,816.57	109,600.00	109,600.00	200,000.00	650,000.00	430,000.00	300,000.00	200,000.00	500,000.00	350,000.00	200,000.00	375,000.00	500,000.00	3,924,200.00	2,130,616.57
Other Local Revenues	8600-8799	2,617,141.43	97,814.59	100,236.90	100,000.00	300,000.00	100,000.00	175,000.00	200,000.00	300,000.00	100,000.00	100,000.00	100,000.00	100,000.00	1,773,051.49	844,089.94
Interfund Transfers In	8910-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		34,700,437.83	984,841.59	985,559.90	3,336,040.00	**2,213,563.00**	**2,293,563.00**	**5,561,040.00**	**1,739,563.00**	**2,063,563.00**	**3,761,040.00**	**2,768,563.00**	**1,748,563.00**	**3,760,528.00**	**31,216,427.49**	**3,484,010.34**
C. DISBURSEMENTS																
Certificated Salaries	1000-1999	14,635,203.64	145,363.25	1,552,358.68	1,250,000.00	1,250,000.00	1,250,000.00	1,250,000.00	1,250,000.00	1,250,000.00	1,250,000.00	1,250,000.00	1,250,000.00	1,250,000.00	14,197,721.93	437,481.71
Classified Salaries	2000-2999	5,655,991.98	247,840.18	453,423.67	450,000.00	450,000.00	450,000.00	450,000.00	450,000.00	450,000.00	450,000.00	450,000.00	450,000.00	500,000.00	5,251,263.85	404,728.13
Employee Benefits	3000-3999	8,765,918.01	161,553.47	693,868.89	560,000.00	550,000.00	600,000.00	575,000.00	575,000.00	600,000.00	600,000.00	600,000.00	600,000.00	1,600,000.00	7,715,422.36	1,050,495.65
Books and Supplies	4000-4999	1,851,544.39	125,769.07	337,643.14	150,000.00	145,000.00	90,000.00	35,000.00	63,000.00	145,000.00	90,000.00	80,000.00	100,000.00	50,000.00	1,411,412.21	440,132.18
Services	5000-5999	3,491,509.24	254,915.24	279,484.15	250,000.00	285,000.00	180,000.00	90,000.00	260,000.00	140,000.00	180,000.00	150,000.00	215,000.00	500,000.00	2,784,399.39	707,109.85
Capital Outlay	6000-6599	997,162.53	255,580.97	6,133.60	88,748.30	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	46,699.66	-	-	997,162.53	-
Other Outgo	7000-7499	113,712.37	8,728.08	11,265.53	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	21,718.76	113,712.37	-
Interfund Transfers Out	7600-7629	395,620.00	-	-	-	-	-	-	-	-	-	145,620.00	-	250,000.00	395,620.00	-
All Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		**35,906,662.16**	**1,199,750.26**	**3,334,177.66**	**2,756,748.30**	**2,788,000.00**	**2,678,000.00**	**2,508,000.00**	**2,706,000.00**	**2,693,000.00**	**2,678,000.00**	**2,730,319.66**	**2,623,000.00**	**4,171,718.76**	**32,866,714.64**	**3,039,947.52**
D. BALANCE SHEET ITEMS																
Assets and Deferred Outflows																
Cash Not In Treasury	9111-9199	(9,353.16)	-	-	3,906.84	(38,260.00)	-	-	-	-	-	-	-	-	(34,353.16)	25,000.00
Accounts Receivable	9200-9299	3,459,676.92	452,455.01	248,480.56	500,000.00	500,000.00	500,000.00	250,000.00	250,000.00	-	-	-	-	758,741.35	3,459,676.92	-
Due From Other Funds	9310	70,370.16	-	-	-	70,370.16	-	-	-	-	-	-	-	-	70,370.16	-
Stores	9320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenditures	9330	155,480.47	37,950.60	-	3,678.06	-	-	-	-	-	-	-	-	-	41,628.66	113,851.81
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Outflows of Resources	9490	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL ASSETS		**3,676,174.39**	**490,405.61**	**248,480.56**	**507,584.90**	**532,110.16**	**500,000.00**	**250,000.00**	**250,000.00**	**-**	**-**	**-**	**-**	**758,741.35**	**3,537,322.58**	**138,851.81**

	Object	Projected Yr Totals	July	August	September	October	November	December	January	February	March	April	May	June	Total	Accruals
Liabilities and Deferred Inflows																
Accounts Payable	9500-9599	(3,992,802.48)	(3,321,374.82)	95,198.17	(250,000.00)	(250,000.00)	-	-	-	-	-	-	-	(266,625.83)	(3,992,802.48)	-
Due To Other Funds	9610	(395,619.15)	-	-	-	(395,619.15)	-	-	-	-	-	-	-	-	(395,619.15)	-
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenues	9650	(197,022.70)	-	-	-	(197,022.70)	-	-	-	-	-	-	-	-	(197,022.70)	-
Deferred Inflows of Resrcs	9690	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restatements/Adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL LIABILITIES		**(4,585,444.33)**	**(3,321,374.82)**	**95,198.17**	**(250,000.00)**	**(842,641.85)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(266,625.83)**	**(4,585,444.33)**	**-**
Nonoperating																
Suspense Clearing	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BALANCE SHEET ITEMS		**(909,269.94)**	**(2,830,969.21)**	**343,678.73**	**257,584.90**	**(310,531.69)**	**500,000.00**	**250,000.00**	**250,000.00**	**-**	**-**	**-**	**-**	**492,115.52**	**(1,048,121.75)**	**138,851.81**
E. NET INCREASE/DECREASE B-C + D			**(3,045,877.88)**	**(2,004,939.03)**	**836,876.60**	**(884,968.69)**	**115,563.00**	**3,303,040.00**	**(716,437.00)**	**(629,437.00)**	**1,083,040.00**	**38,243.34**	**(874,437.00)**	**80,924.76**		
F. ENDING CASH (A+ E)			**10,062,805.56**	**8,057,866.53**	**8,894,743.13**	**8,009,774.44**	**8,125,337.44**	**11,428,377.44**	**10,711,940.44**	**10,082,503.44**	**11,165,543.44**	**11,203,786.78**	**10,329,349.78**	**10,410,274.54**		
G. Ending Cash, Plus Cash Accruals and Adjustments																

Beginning Fund Balance July 1st	12,199,413.50
Audit/Other Restatements	0.00
Change in Fund Balance	(1,206,224.33)
Unaudited Fund Balance June 30th	10,993,189.17

Estimated Cash at Year-End	10,410,274.54
Estimated AR at Year-End	3,484,010.34
Estimated AP at Year-End	(3,039,947.52)
Estimated Other Assets/Stores at Year-End	113,851.81
Revolving Cash at Year-End	25,000.00
Unaudited Fund Balance June 30th	10,993,189.17

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	374,627.48	292,555.00	-21.9%
5) TOTAL, REVENUES			374,627.48	292,555.00	-21.9%
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	282,280.40	200,331.00	-29.0%
5) Services and Other Operating Expenditures		5000-5999	73,870.77	99,631.00	34.9%
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			356,151.17	299,962.00	-15.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,476.31	(7,407.00)	-140.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,476.31	(7,407.00)	-140.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	203,189.17	221,665.48	9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			203,189.17	221,665.48	9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			203,189.17	221,665.48	9.1%
2) Ending Balance, June 30 (E + F1e)			221,665.48	214,258.48	-3.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	221,665.48	214,258.48	-3.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	221,665.48		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			221,665.48		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			221,665.48		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	278,848.54	253,499.00	-9.1%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	95,778.94	39,056.00	-59.2%
TOTAL, REVENUES			374,627.48	292,555.00	-21.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	282,280.40	197,152.00	-30.2%
Noncapitalized Equipment		4400	0.00	3,179.00	New
TOTAL, BOOKS AND SUPPLIES			282,280.40	200,331.00	-29.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	1,538.00	New
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	73,870.77	98,093.00	32.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			73,870.77	99,631.00	34.9%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			356,151.17	299,962.00	-15.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	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	374,627.48	292,555.00	-21.9%
5) TOTAL, REVENUES			374,627.48	292,555.00	-21.9%
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		356,151.17	299,962.00	-15.8%
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			356,151.17	299,962.00	-15.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,476.31	(7,407.00)	-140.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,476.31	(7,407.00)	-140.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	203,189.17	221,665.48	9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			203,189.17	221,665.48	9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			203,189.17	221,665.48	9.1%
2) Ending Balance, June 30 (E + F1e)			221,665.48	214,258.48	-3.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	221,665.48	214,258.48	-3.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
8210	Student Activity Funds	221,665.48	214,258.48
Total, Restricted Balance		221,665.48	214,258.48

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	245,038.00	262,160.00	7.0%
4) Other Local Revenue		8600-8799	4,785.72	0.00	-100.0%
5) TOTAL, REVENUES			249,823.72	262,160.00	4.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	106,690.00	110,219.00	3.3%
2) Classified Salaries		2000-2999	35,582.91	43,370.40	21.9%
3) Employee Benefits		3000-3999	46,230.85	52,499.20	13.6%
4) Books and Supplies		4000-4999	20,400.26	22,209.19	8.9%
5) Services and Other Operating Expenditures		5000-5999	19,039.32	16,000.00	-16.0%
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	10,964.00	12,020.00	9.6%
9) TOTAL, EXPENDITURES			238,907.34	256,317.79	7.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,916.38	5,842.21	-46.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,916.38	5,842.21	-46.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	114,519.50	125,435.88	9.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			114,519.50	125,435.88	9.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			114,519.50	125,435.88	9.5%
2) Ending Balance, June 30 (E + F1e)			125,435.88	131,278.09	4.7%
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	70,582.07	76,424.28	8.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	54,853.81	54,853.81	0.0%
Adult Ed Programs	0000	9760	*54,853.81*		
Adult Ed Programs	0000	9760		*54,853.81*	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	153,464.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	(448.00)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,239.83		
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			154,256.59		
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	17,856.71		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	10,964.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			28,820.71		
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)			125,435.88		
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%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	236,385.00	253,409.00	7.2%
All Other State Revenue	All Other	8590	8,653.00	8,751.00	1.1%
TOTAL, OTHER STATE REVENUE			245,038.00	262,160.00	7.0%
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	5,025.26	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(239.54)	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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,785.72	0.00	-100.0%
TOTAL, REVENUES			249,823.72	262,160.00	4.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	94,376.00	88,360.00	-6.4%
Certificated Pupil Support Salaries		1200	12,314.00	21,859.00	77.5%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			106,690.00	110,219.00	3.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	10,338.07	18,774.40	81.6%
Classified Supervisors' and Administrators' Salaries		2300	887.52	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	24,357.32	24,596.00	1.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			35,582.91	43,370.40	21.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	25,959.80	25,627.76	-1.3%
PERS		3201-3202	7,247.90	12,264.12	69.2%
OASDI/Medicare/Alternative		3301-3302	5,076.37	6,271.28	23.5%
Health and Welfare Benefits		3401-3402	5,427.84	5,605.90	3.3%
Unemployment Insurance		3501-3502	71.51	76.80	7.4%
Workers' Compensation		3601-3602	1,415.69	1,543.85	9.1%
OPEB, Allocated		3701-3702	1,031.74	1,109.49	7.5%
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			46,230.85	52,499.20	13.6%
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	17,555.25	18,609.19	6.0%
Noncapitalized Equipment		4400	2,845.01	3,600.00	26.5%
TOTAL, BOOKS AND SUPPLIES			20,400.26	22,209.19	8.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	19,039.32	16,000.00	-16.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,039.32	16,000.00	-16.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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)					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	10,964.00	12,020.00	9.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			10,964.00	12,020.00	9.6%
TOTAL, EXPENDITURES			238,907.34	256,317.79	7.3%
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					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	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	245,038.00	262,160.00	7.0%
4) Other Local Revenue		8600-8799	4,785.72	0.00	-100.0%
5) TOTAL, REVENUES			249,823.72	262,160.00	4.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		159,048.31	150,026.96	-5.7%
2) Instruction - Related Services	2000-2999		55,270.45	64,584.20	16.9%
3) Pupil Services	3000-3999		13,624.58	29,686.63	117.9%
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		10,964.00	12,020.00	9.6%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			238,907.34	256,317.79	7.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,916.38	5,842.21	-46.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,916.38	5,842.21	-46.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	114,519.50	125,435.88	9.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			114,519.50	125,435.88	9.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			114,519.50	125,435.88	9.5%
2) Ending Balance, June 30 (E + F1e)			125,435.88	131,278.09	4.7%
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	70,582.07	76,424.28	8.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	54,853.81	54,853.81	0.0%
Adult Ed Programs	0000	9760	*54,853.81*		
Adult Ed Programs	0000	9760		*54,853.81*	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
6391	Adult Education Program	70,582.07	76,424.28
Total, Restricted Balance		70,582.07	76,424.28

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,403,059.69	1,404,000.00	0.1%
3) Other State Revenue		8300-8599	507,925.82	475,000.00	-6.5%
4) Other Local Revenue		8600-8799	114,619.10	0.00	-100.0%
5) TOTAL, REVENUES			2,025,604.61	1,879,000.00	-7.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	606,968.20	677,610.91	11.6%
3) Employee Benefits		3000-3999	265,822.14	315,525.50	18.7%
4) Books and Supplies		4000-4999	792,918.08	869,962.86	9.7%
5) Services and Other Operating Expenditures		5000-5999	32,712.65	56,500.00	72.7%
6) Capital Outlay		6000-6999	10,372.93	1,000,000.00	9,540.5%
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	59,406.16	74,419.48	25.3%
9) TOTAL, EXPENDITURES			1,768,200.16	2,994,018.75	69.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			257,404.45	(1,115,018.75)	-533.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			257,404.45	(1,115,018.75)	-533.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,433,205.78	2,690,610.23	10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,433,205.78	2,690,610.23	10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,433,205.78	2,690,610.23	10.6%
2) Ending Balance, June 30 (E + F1e)			2,690,610.23	1,575,591.48	-41.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	19,677.84	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,670,932.39	1,575,591.48	-41.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,470,759.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	(7,211.00)		
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	19,052.48		
4) Due from Grantor Government		9290	289,069.41		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	19,677.84		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,791,348.39		
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	35,762.65		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	59,406.16		
4) Current Loans		9640			
5) Unearned Revenue		9650	5,569.35		
6) TOTAL, LIABILITIES			100,738.16		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,690,610.23		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,403,059.69	1,404,000.00	0.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,403,059.69	1,404,000.00	0.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	507,925.82	475,000.00	-6.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			507,925.82	475,000.00	-6.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	74,789.21	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,508.15)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	43,338.04	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			114,619.10	0.00	-100.0%
TOTAL, REVENUES			2,025,604.61	1,879,000.00	-7.2%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	508,777.87	576,882.70	13.4%
Classified Supervisors' and Administrators' Salaries		2300	98,190.33	100,728.21	2.6%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			606,968.20	677,610.91	11.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	146,955.37	170,773.57	16.2%
OASDI/Medicare/Alternative		3301-3302	46,827.43	51,968.34	11.0%
Health and Welfare Benefits		3401-3402	61,188.74	80,234.50	31.1%
Unemployment Insurance		3501-3502	306.20	339.62	10.9%
Workers' Compensation		3601-3602	6,095.34	7,369.81	20.9%
OPEB, Allocated		3701-3702	4,449.06	4,839.66	8.8%
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			265,822.14	315,525.50	18.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	70,357.62	121,000.00	72.0%
Noncapitalized Equipment		4400	4,778.62	25,000.00	423.2%
Food		4700	717,781.84	723,962.86	0.9%
TOTAL, BOOKS AND SUPPLIES			792,918.08	869,962.86	9.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,250.00	3,500.00	55.6%
Dues and Memberships		5300	0.00	500.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	465.00	20,500.00	4,308.6%
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	27,685.22	29,500.00	6.6%
Communications		5900	2,312.43	2,500.00	8.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,712.65	56,500.00	72.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	10,372.93	1,000,000.00	9,540.5%
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			10,372.93	1,000,000.00	9,540.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	59,406.16	74,419.48	25.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			59,406.16	74,419.48	25.3%
TOTAL, EXPENDITURES			1,768,200.16	2,994,018.75	69.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,403,059.69	1,404,000.00	0.1%
3) Other State Revenue		8300-8599	507,925.82	475,000.00	-6.5%
4) Other Local Revenue		8600-8799	114,619.10	0.00	-100.0%
5) TOTAL, REVENUES			2,025,604.61	1,879,000.00	-7.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,708,794.00	2,919,599.27	70.9%
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		59,406.16	74,419.48	25.3%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,768,200.16	2,994,018.75	69.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			257,404.45	(1,115,018.75)	-533.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			257,404.45	(1,115,018.75)	-533.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,433,205.78	2,690,610.23	10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,433,205.78	2,690,610.23	10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,433,205.78	2,690,610.23	10.6%
2) Ending Balance, June 30 (E + F1e)			2,690,610.23	1,575,591.48	-41.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	19,677.84	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,670,932.39	1,575,591.48	-41.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,639,130.12	1,542,057.50
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	31,802.27	33,533.98
Total, Restricted Balance		2,670,932.39	1,575,591.48

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	116,596.67	0.00	-100.0%
5) TOTAL, REVENUES			116,596.67	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,803,474.82	2,465,950.40	36.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	780.75	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,803,474.82	2,466,731.15	36.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,686,878.15)	(2,466,731.15)	46.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,686,878.15)	(2,466,731.15)	46.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,153,609.30	2,466,731.15	-40.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,153,609.30	2,466,731.15	-40.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,153,609.30	2,466,731.15	-40.6%
2) Ending Balance, June 30 (E + F1e)			2,466,731.15	0.00	-100.0%
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	2,466,731.15	0.00	-100.0%
Capital Improvement Projects	0000	9780	*2,466,731.15*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,490,378.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	(7,269.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	780.75		

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	22,952.99		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	125,865.55		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,632,708.77		
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	165,977.62		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			165,977.62		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,466,731.15		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	116,795.24	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(198.57)	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			116,596.67	0.00	-100.0%
TOTAL, REVENUES			116,596.67	0.00	-100.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,803,474.82	2,465,950.40	36.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,803,474.82	2,465,950.40	36.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	780.75	New
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	780.75	New
TOTAL, EXPENDITURES			1,803,474.82	2,466,731.15	36.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	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	116,596.67	0.00	-100.0%
5) TOTAL, REVENUES			116,596.67	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,803,474.82	2,465,950.40	36.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	780.75	New
10) TOTAL, EXPENDITURES			1,803,474.82	2,466,731.15	36.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,686,878.15)	(2,466,731.15)	46.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,686,878.15)	(2,466,731.15)	46.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,153,609.30	2,466,731.15	-40.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,153,609.30	2,466,731.15	-40.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,153,609.30	2,466,731.15	-40.6%
2) Ending Balance, June 30 (E + F1e)			2,466,731.15	0.00	-100.0%
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	2,466,731.15	0.00	-100.0%
Capital Improvement Projects	0000	9780	*2,466,731.15*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	87,300.37	0.00	-100.0%
5) TOTAL, REVENUES			87,300.37	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	500,000.00	15,559.64	-96.9%
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			500,000.00	15,559.64	-96.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(412,699.63)	(15,559.64)	-96.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(412,699.63)	(15,559.64)	-96.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	428,259.27	15,559.64	-96.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			428,259.27	15,559.64	-96.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			428,259.27	15,559.64	-96.4%
2) Ending Balance, June 30 (E + F1e)			15,559.64	0.00	-100.0%
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	15,559.64	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,576.02		
1) Fair Value Adjustment to Cash in County Treasury		9111	(34.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,017.62		
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			15,559.64		
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	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			15,559.64		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	15,532.13	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	696.45	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	71,071.79	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			87,300.37	0.00	-100.0%
TOTAL, REVENUES			87,300.37	0.00	-100.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	500,000.00	15,559.64	-96.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			500,000.00	15,559.64	-96.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			500,000.00	15,559.64	-96.9%
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					
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	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	87,300.37	0.00	-100.0%
5) TOTAL, REVENUES			87,300.37	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		500,000.00	15,559.64	-96.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			500,000.00	15,559.64	-96.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(412,699.63)	(15,559.64)	-96.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(412,699.63)	(15,559.64)	-96.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	428,259.27	15,559.64	-96.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			428,259.27	15,559.64	-96.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			428,259.27	15,559.64	-96.4%
2) Ending Balance, June 30 (E + F1e)			15,559.64	0.00	-100.0%
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	15,559.64	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	15,559.64	0.00
Total, Restricted Balance		15,559.64	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	3,374,893.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	62,033.85	0.00	-100.0%
5) TOTAL, REVENUES			3,436,926.85	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,142,690.76	3,193,521.02	179.5%
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			1,142,690.76	3,193,521.02	179.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,294,236.09	(3,193,521.02)	-239.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,294,236.09	(3,193,521.02)	-239.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	899,284.93	3,193,521.02	255.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			899,284.93	3,193,521.02	255.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			899,284.93	3,193,521.02	255.1%
2) Ending Balance, June 30 (E + F1e)			3,193,521.02	0.00	-100.0%
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	3,193,521.02	0.00	-100.0%
Finley TK/Kinder Expansion Project	0000	9780	*3,193,521.02*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,176,546.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	(9,271.00)		
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	28,254.06		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	274.79		
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			3,195,804.02		
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	2,283.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,283.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			3,193,521.02		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	3,374,893.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,374,893.00	0.00	-100.0%
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	69,760.61	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(7,726.76)	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			62,033.85	0.00	-100.0%
TOTAL, REVENUES			3,436,926.85	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,142,690.76	3,193,521.02	179.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,142,690.76	3,193,521.02	179.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,142,690.76	3,193,521.02	179.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(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	3,374,893.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	62,033.85	0.00	-100.0%
5) TOTAL, REVENUES			3,436,926.85	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,142,690.76	3,193,521.02	179.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,142,690.76	3,193,521.02	179.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			2,294,236.09	(3,193,521.02)	-239.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,294,236.09	(3,193,521.02)	-239.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	899,284.93	3,193,521.02	255.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			899,284.93	3,193,521.02	255.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			899,284.93	3,193,521.02	255.1%
2) Ending Balance, June 30 (E + F1e)			3,193,521.02	0.00	-100.0%
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	3,193,521.02	0.00	-100.0%
Finley TK/Kinder Expansion Project	0000	9780	*3,193,521.02*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	74,237.80	0.00	-100.0%
5) TOTAL, REVENUES			74,237.80	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	361,292.73	4,122,387.97	1,041.0%
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			361,292.73	4,122,387.97	1,041.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(287,054.93)	(4,122,387.97)	1,336.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			200,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(87,054.93)	(4,122,387.97)	4,635.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,209,442.90	4,122,387.97	-2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,209,442.90	4,122,387.97	-2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,209,442.90	4,122,387.97	-2.1%
2) Ending Balance, June 30 (E + F1e)			4,122,387.97	0.00	-100.0%
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	4,122,387.97	0.00	-100.0%
Capital Improvement Projects	0000	9780	*4,122,387.97*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,034,071.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	(11,774.00)		
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	26,231.26		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	200,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,248,528.31		
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	126,140.34		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			126,140.34		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			4,122,387.97		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	82,113.38	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(7,875.58)	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			74,237.80	0.00	-100.0%
TOTAL, REVENUES			74,237.80	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	92,986.77	0.00	-100.0%
Buildings and Improvements of Buildings		6200	268,305.96	4,122,387.97	1,436.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			361,292.73	4,122,387.97	1,041.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			361,292.73	4,122,387.97	1,041.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	200,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			200,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			200,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	74,237.80	0.00	-100.0%
5) TOTAL, REVENUES			74,237.80	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		361,292.73	4,122,387.97	1,041.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			361,292.73	4,122,387.97	1,041.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(287,054.93)	(4,122,387.97)	1,336.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			200,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(87,054.93)	(4,122,387.97)	4,635.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,209,442.90	4,122,387.97	-2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,209,442.90	4,122,387.97	-2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,209,442.90	4,122,387.97	-2.1%
2) Ending Balance, June 30 (E + F1e)			4,122,387.97	0.00	-100.0%
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	4,122,387.97	0.00	-100.0%
Capital Improvement Projects	0000	9780	*4,122,387.97*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,048.58	4,000.00	-1.2%
4) Other Local Revenue		8600-8799	1,062,739.84	1,060,500.00	-0.2%
5) TOTAL, REVENUES			1,066,788.42	1,064,500.00	-0.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	983,955.00	999,101.50	1.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			983,955.00	999,101.50	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			82,833.42	65,398.50	-21.0%
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)			82,833.42	65,398.50	-21.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	790,204.00	803,593.91	1.7%
b) Audit Adjustments		9793	(69,443.51)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			720,760.49	803,593.91	11.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			720,760.49	803,593.91	11.5%
2) Ending Balance, June 30 (E + F1e)			803,593.91	868,992.41	8.1%
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	803,593.91	868,992.41	8.1%
GO Bond Redemption Payments	0000	9780	*803,593.91*		
GO Bond Redemption Payments	0000	9780		*868,992.41*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	797,441.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,151.95		
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			803,593.91		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			803,593.91		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	4,048.58	4,000.00	-1.2%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,048.58	4,000.00	-1.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	936,785.12	935,000.00	-0.2%
Unsecured Roll		8612	109,731.17	110,000.00	0.2%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	2,508.11	2,500.00	-0.3%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	13,715.44	13,000.00	-5.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,062,739.84	1,060,500.00	-0.2%
TOTAL, REVENUES			1,066,788.42	1,064,500.00	-0.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	400,375.30	433,013.00	8.2%
Bond Interest and Other Service Charges		7434	583,579.70	566,088.50	-3.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			983,955.00	999,101.50	1.5%
TOTAL, EXPENDITURES			983,955.00	999,101.50	1.5%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	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	4,048.58	4,000.00	-1.2%
4) Other Local Revenue		8600-8799	1,062,739.84	1,060,500.00	-0.2%
5) TOTAL, REVENUES			1,066,788.42	1,064,500.00	-0.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	983,955.00	999,101.50	1.5%
10) TOTAL, EXPENDITURES			983,955.00	999,101.50	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			82,833.42	65,398.50	-21.0%
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)			82,833.42	65,398.50	-21.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	790,204.00	803,593.91	1.7%
b) Audit Adjustments		9793	(69,443.51)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			720,760.49	803,593.91	11.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			720,760.49	803,593.91	11.5%
2) Ending Balance, June 30 (E + F1e)			803,593.91	868,992.41	8.1%
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	803,593.91	868,992.41	8.1%
GO Bond Redemption Payments	0000	9780	*803,593.91*		
GO Bond Redemption Payments	0000	9780		*868,992.41*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,875.40	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,346.75	0.00	-100.0%
5) TOTAL, REVENUES			23,222.15	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	305,070.75	304,742.00	-0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			305,070.75	304,742.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(281,848.60)	(304,742.00)	8.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	455,619.15	395,620.00	-13.2%
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			455,619.15	395,620.00	-13.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			173,770.55	90,878.00	-47.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	628,388.85	802,159.40	27.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			628,388.85	802,159.40	27.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			628,388.85	802,159.40	27.7%
2) Ending Balance, June 30 (E + F1e)			802,159.40	893,037.40	11.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	802,159.40	893,037.40	11.3%
Capital Improvement Projects	0000	9780	*802,159.40*		
Debt Service Payments	0000	9780		*893,037.40*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	605,493.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,767.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,813.83		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	195,619.15		
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			802,159.40		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			802,159.40		
FEDERAL REVENUE					
All Other Federal Revenue		8290	15,875.40	0.00	-100.0%
TOTAL, FEDERAL REVENUE			15,875.40	0.00	-100.0%
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					
Interest		8660	8,591.35	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,244.60)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,346.75	0.00	-100.0%
TOTAL, REVENUES			23,222.15	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	77,070.75	67,442.00	-12.5%
Other Debt Service - Principal		7439	228,000.00	237,300.00	4.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			305,070.75	304,742.00	-0.1%
TOTAL, EXPENDITURES			305,070.75	304,742.00	-0.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	455,619.15	395,620.00	-13.2%
(a) TOTAL, INTERFUND TRANSFERS IN			455,619.15	395,620.00	-13.2%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			455,619.15	395,620.00	-13.2%

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	15,875.40	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,346.75	0.00	-100.0%
5) TOTAL, REVENUES			23,222.15	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	305,070.75	304,742.00	-0.1%
10) TOTAL, EXPENDITURES			305,070.75	304,742.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(281,848.60)	(304,742.00)	8.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	455,619.15	395,620.00	-13.2%
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			455,619.15	395,620.00	-13.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			173,770.55	90,878.00	-47.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	628,388.85	802,159.40	27.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			628,388.85	802,159.40	27.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			628,388.85	802,159.40	27.7%
2) Ending Balance, June 30 (E + F1e)			802,159.40	893,037.40	11.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	802,159.40	893,037.40	11.3%
Capital Improvement Projects	0000	9780	*802,159.40*		
Debt Service Payments	0000	9780		*893,037.40*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Unaudited Actuals
Unaudited Actuals 2025-26
Technical Review Checks
Phase - All
Display - Exceptions Only

Holtville Unified **Imperial County**

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

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

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
01	3182	8290	($8,835.00)

Explanation: The negative balance represents unapproved PY expenses that cannot be recovered. A GF UR Contribution was made in the current year to zero out the reversal of PY Accounts Receivable.

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

FUND	RESOURCE	VALUE
01	3182	($8,835.00)

Explanation: The negative balance represents unapproved PY expenses that cannot be recovered. A GF UR Contribution was made in the current year to zero out the reversal of PY Accounts Receivable.

Unaudited Actuals
Budget 2026-27
Technical Review Checks
Phase - All
Display - Exceptions Only

Holtville Unified **Imperial County**

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

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