FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT

2025 - 2026
Unaudited Actuals
Financial Report

Board Meeting Date: September 03, 2026

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	266,430,931.93	1,244,362.00	267,675,293.93	279,740,239.00	1,196,137.00	280,936,376.00	5.0%
2) Federal Revenue		8100-8299	0.00	10,036,388.22	10,036,388.22	0.00	10,060,636.00	10,060,636.00	0.2%
3) Other State Revenue		8300-8599	9,389,401.84	61,618,798.11	71,008,199.95	10,119,010.00	83,943,349.00	94,062,359.00	32.5%
4) Other Local Revenue		8600-8799	7,492,100.85	6,395,254.42	13,887,355.27	4,009,867.00	6,150,685.00	10,160,552.00	-26.8%
5) TOTAL, REVENUES			283,312,434.62	79,294,802.75	362,607,237.37	293,869,116.00	101,350,807.00	395,219,923.00	9.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	108,877,365.62	40,343,231.22	149,220,596.84	111,893,084.00	40,526,007.00	152,419,091.00	2.1%
2) Classified Salaries		2000-2999	38,014,110.59	31,368,254.48	69,382,365.07	40,975,619.00	35,701,712.00	76,677,331.00	10.5%
3) Employee Benefits		3000-3999	50,459,815.61	38,172,221.33	88,632,036.94	52,016,346.00	42,747,483.00	94,763,829.00	6.9%
4) Books and Supplies		4000-4999	7,643,651.22	4,580,315.02	12,223,966.24	7,731,611.00	4,009,859.00	11,741,470.00	-3.9%
5) Services and Other Operating Expenditures		5000-5999	19,814,540.19	22,136,637.52	41,951,177.71	20,906,165.00	22,023,591.00	42,929,756.00	2.3%
6) Capital Outlay		6000-6999	2,682,907.15	5,568,466.69	8,251,373.84	210,000.00	363,000.00	573,000.00	-93.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,008,261.00	290,528.56	1,298,789.56	1,019,231.00	187,913.00	1,207,144.00	-7.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,214,185.70)	4,689,253.56	(524,932.14)	(6,190,863.00)	5,533,311.00	(657,552.00)	25.3%
9) TOTAL, EXPENDITURES			223,286,465.68	147,148,908.38	370,435,374.06	228,561,193.00	151,092,876.00	379,654,069.00	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			60,025,968.94	(67,854,105.63)	(7,828,136.69)	65,307,923.00	(49,742,069.00)	15,565,854.00	-298.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	202,893.86	0.00	202,893.86	162,841.00	0.00	162,841.00	-19.7%
b) Transfers Out		7600-7629	1,050,000.00	400,000.00	1,450,000.00	1,550,000.00	400,000.00	1,950,000.00	34.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(65,077,644.01)	65,077,644.01	0.00	(63,938,531.00)	63,938,531.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(65,924,750.15)	64,677,644.01	(1,247,106.14)	(65,325,690.00)	63,538,531.00	(1,787,159.00)	43.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,898,781.21)	(3,176,461.62)	(9,075,242.83)	(17,767.00)	13,796,462.00	13,778,695.00	-251.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	38,247,578.50	44,715,827.54	82,963,406.04	33,094,396.29	41,539,365.92	74,633,762.21	-10.0%
b) Audit Adjustments		9793	745,599.00	0.00	745,599.00	0.00	0.00	0.00	-100.0%

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c) As of July 1 - Audited (F1a + F1b)			38,993,177.50	44,715,827.54	83,709,005.04	33,094,396.29	41,539,365.92	74,633,762.21	-10.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,993,177.50	44,715,827.54	83,709,005.04	33,094,396.29	41,539,365.92	74,633,762.21	-10.8%
2) Ending Balance, June 30 (E + F1e)			33,094,396.29	41,539,365.92	74,633,762.21	33,076,629.29	55,335,827.92	88,412,457.21	18.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	1,698,531.84	4,143,639.01	5,842,170.85	1,016,483.51	7,403,590.05	8,420,073.56	44.1%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	37,395,726.91	37,395,726.91	0.00	47,932,237.87	47,932,237.87	28.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	11,617,045.45	0.00	11,617,045.45	11,946,265.68	0.00	11,946,265.68	2.8%
Cash with Fiscal Agent - Trust Acct PERS/STRS (Reduced by $7,858,402.68)	0000	9760	*0.00*		*0.00*			*0.00*	
Resource 0037: Instructional Material ($2,872,833.56 reduced by 37.65%)	0000	9760	*1,791,354.48*		*1,791,354.48*			*0.00*	
Resource 0039: Technology & Info Systems ($967,956.99 reduced by 37.65%)	0000	9760	*603,569.28*		*603,569.28*			*0.00*	
Resource 0138: Connectedness & Wellbeing ($50,990.00 reduced by 37.65%)	0000	9760	*31,794.80*		*31,794.80*			*0.00*	
Resource 0385: Athletics/PE ($269,469.31 reduced by 37.65%)	0000	9760	*168,027.51*		*168,027.51*			*0.00*	
Resource 0485: Medi-Cal Billing ($509,643.76 reduced by 37.65%)	0000	9760	*317,788.21*		*317,788.21*			*0.00*	
Resource 0711: Supplemental	0000	9760	*6,361,266.76*		*6,361,266.76*			*0.00*	
Resource 0712: CTE ($595,133.29 reduced by 37.65%)	0000	9760	*371,095.18*		*371,095.18*			*0.00*	
Resource 0730: Student Transportation ($402,773.41 reduced by 37.65%)	0000	9760	*251,149.23*		*251,149.23*			*0.00*	
Liability - Compensated Absences for 12 Month Employees	0000	9760	*1,721,000.00*		*1,721,000.00*			*0.00*	
Cash with Fiscal Agent - Trust Acct PERS/STRS (Reduced by $7,858,402.68)	0000	9760			*0.00*	*0.00*		*0.00*	

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Resource 0037: Instructional Material ($ $3,138,090.56 reduced by 27.01%)	0000	9760			*0.00*	*2,290,460.92*		*2,290,460.92*	
Resource 0039: Technology & Info Systems ($967,956.99 reduced by 27.01%)	0000	9760			*0.00*	*706,502.13*		*706,502.13*	
Resource 0138: Connectedness & Wellbeing ($50,990.00 reduced by 27.01%)	0000	9760			*0.00*	*37,217.09*		*37,217.09*	
Resource 0385: Athletics/PE ($296,330.31 reduced by 27.01%)	0000	9760			*0.00*	*216,288.53*		*216,288.53*	
Resource 0485: Medi-Cal Billing ($367,447.76 reduced by 27.01%)	0000	9760			*0.00*	*268,196.45*		*268,196.45*	
Resource 0711: Supplemental	0000	9760			*0.00*	*5,799,391.76*		*5,799,391.76*	
Resource 0712: CTE ($610,362.29 reduced by 27.01%)	0000	9760			*0.00*	*445,497.33*		*445,497.33*	
Resource 0730: Student Transportation ($632,610.41 reduced by 27.01%)	0000	9760			*0.00*	*461,711.47*		*461,711.47*	
Liability - Compensated Absences for 12 Month Employees	0000	9760			*0.00*	*1,721,000.00*		*1,721,000.00*	
d) Assigned									
Other Assignments		9780	8,590,758.00	0.00	8,590,758.00	8,590,758.00	0.00	8,590,758.00	0.0%
Set aside for negotiations	0000	9780	*8,590,758.00*		*8,590,758.00*			*0.00*	
Set aside for negotiations	0000	9780			*0.00*	*8,590,758.00*		*8,590,758.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,113,061.00	0.00	11,113,061.00	11,448,122.10	0.00	11,448,122.10	3.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	29,704,913.77	29,339,388.45	59,044,302.22				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	132,392.19	826,117.86	958,510.05				
c) in Revolving Cash Account		9130	75,000.00	0.00	75,000.00				
d) with Fiscal Agent/Trustee		9135	7,858,402.86	0.00	7,858,402.86				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	9,192,131.84	12,541,452.18	21,733,584.02				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	1,358,155.62	16,696.23	1,374,851.85				

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6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	1,698,531.84	4,143,639.01	5,842,170.85				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			50,019,528.12	46,867,293.73	96,886,821.85				
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	15,803,832.84	4,154,245.01	19,958,077.85				
2) Due to Grantor Governments		9590	0.00	131.71	131.71				
3) Due to Other Funds		9610	1,121,298.99	67,215.10	1,188,514.09				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	1,106,335.99	1,106,335.99				
6) TOTAL, LIABILITIES			16,925,131.83	5,327,927.81	22,253,059.64				
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)			33,094,396.29	41,539,365.92	74,633,762.21				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	112,843,571.00	0.00	112,843,571.00	129,614,061.00	0.00	129,614,061.00	14.9%
Education Protection Account State Aid - Current Year		8012	57,743,234.00	0.00	57,743,234.00	56,633,637.00	0.00	56,633,637.00	-1.9%
State Aid - Prior Years		8019	(271,679.00)	0.00	(271,679.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	477,287.14	0.00	477,287.14	478,182.00	0.00	478,182.00	0.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	76,650,499.95	0.00	76,650,499.95	76,478,193.00	0.00	76,478,193.00	-0.2%
Unsecured Roll Taxes		8042	2,987,947.71	0.00	2,987,947.71	2,668,266.00	0.00	2,668,266.00	-10.7%
Prior Years' Taxes		8043	362,897.91	0.00	362,897.91	521,279.00	0.00	521,279.00	43.6%

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)	
Supplemental Taxes		8044	876,400.73	0.00	876,400.73	1,353,701.00	0.00	1,353,701.00	54.5%
Education Revenue Augmentation Fund (ERAF)		8045	13,970,550.48	0.00	13,970,550.48	11,276,925.00	0.00	11,276,925.00	-19.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,146,750.23	0.00	3,146,750.23	3,007,146.00	0.00	3,007,146.00	-4.4%
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	595.78	0.00	595.78	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			268,788,055.93	0.00	268,788,055.93	282,031,390.00	0.00	282,031,390.00	4.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(750,566.00)		(750,566.00)	(750,566.00)		(750,566.00)	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	(1,606,558.00)	0.00	(1,606,558.00)	(1,540,585.00)	0.00	(1,540,585.00)	-4.1%
Property Taxes Transfers		8097	0.00	1,244,362.00	1,244,362.00	0.00	1,196,137.00	1,196,137.00	-3.9%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			266,430,931.93	1,244,362.00	267,675,293.93	279,740,239.00	1,196,137.00	280,936,376.00	5.0%
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	4,435,803.00	4,435,803.00	0.00	4,435,803.00	4,435,803.00	0.0%
Special Education Discretionary Grants		8182	0.00	469,294.00	469,294.00	0.00	459,713.00	459,713.00	-2.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		3,261,432.28	3,261,432.28		3,134,483.00	3,134,483.00	-3.9%
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		471,300.22	471,300.22		450,698.00	450,698.00	-4.4%
Title III, Immigrant Student Program	4201	8290		147,728.66	147,728.66		152,055.00	152,055.00	2.9%
Title III, English Learner Program	4203	8290		301,103.40	301,103.40		400,038.00	400,038.00	32.9%

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)	
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		804,299.57	804,299.57		872,550.00	872,550.00	8.5%
Career and Technical Education	3500-3599	8290		136,331.00	136,331.00		136,331.00	136,331.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	9,096.09	9,096.09	0.00	18,965.00	18,965.00	108.5%
TOTAL, FEDERAL REVENUE			0.00	10,036,388.22	10,036,388.22	0.00	10,060,636.00	10,060,636.00	0.2%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		19,288,448.10	19,288,448.10		28,477,398.00	28,477,398.00	47.6%
Prior Years	6500	8319		25,302.48	25,302.48		0.00	0.00	-100.0%
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	(131.71)	(131.71)	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	1,052,271.00	0.00	1,052,271.00	1,101,977.00	0.00	1,101,977.00	4.7%
Lottery - Unrestricted and Instructional Materials		8560	4,214,892.48	1,815,992.87	6,030,885.35	4,210,970.00	1,817,402.00	6,028,372.00	0.0%
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		6,576,281.00	6,576,281.00		6,574,201.00	6,574,201.00	0.0%
After School Education and Safety (ASES)	6010	8590		820,928.20	820,928.20		820,928.00	820,928.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		102,322.21	102,322.21		72,150.00	72,150.00	-29.5%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,083,361.50	1,083,361.50		1,031,447.00	1,031,447.00	-4.8%
Arts and Music in Schools (Prop 28)	6770	8590		3,427,482.00	3,427,482.00		3,425,025.00	3,425,025.00	-0.1%
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	4,122,238.36	28,478,811.46	32,601,049.82	4,806,063.00	41,724,798.00	46,530,861.00	42.7%

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, OTHER STATE REVENUE			9,389,401.84	61,618,798.11	71,008,199.95	10,119,010.00	83,943,349.00	94,062,359.00	32.5%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	14,289.91	0.00	14,289.91	0.00	0.00	0.00	-100.0%
Interest		8660	3,590,815.09	0.00	3,590,815.09	2,500,000.00	0.00	2,500,000.00	-30.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	280,000.45	0.00	280,000.45	120,000.00	0.00	120,000.00	-57.1%
Interagency Services		8677	0.00	16,279.69	16,279.69	0.00	17,885.00	17,885.00	9.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals 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
All Other Local Revenue		8699	3,606,995.40	6,378,974.73	9,985,970.13	1,389,867.00	6,132,800.00	7,522,667.00	-24.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,492,100.85	6,395,254.42	13,887,355.27	4,009,867.00	6,150,685.00	10,160,552.00	-26.8%
TOTAL, REVENUES			283,312,434.62	79,294,802.75	362,607,237.37	293,869,116.00	101,350,807.00	395,219,923.00	9.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	88,602,297.28	30,655,957.08	119,258,254.36	91,601,566.00	31,535,496.00	123,137,062.00	3.3%
Certificated Pupil Support Salaries		1200	5,491,752.60	4,234,294.10	9,726,046.70	5,546,367.00	4,314,139.00	9,860,506.00	1.4%
Certificated Supervisors' and Administrators' Salaries		1300	13,754,493.71	1,926,872.87	15,681,366.58	13,682,121.00	1,467,043.00	15,149,164.00	-3.4%
Other Certificated Salaries		1900	1,028,822.03	3,526,107.17	4,554,929.20	1,063,030.00	3,209,329.00	4,272,359.00	-6.2%
TOTAL, CERTIFICATED SALARIES			108,877,365.62	40,343,231.22	149,220,596.84	111,893,084.00	40,526,007.00	152,419,091.00	2.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	3,246,493.86	17,870,499.12	21,116,992.98	4,033,977.00	21,207,656.00	25,241,633.00	19.5%
Classified Support Salaries		2200	15,229,064.06	10,426,739.74	25,655,803.80	16,270,013.00	11,093,278.00	27,363,291.00	6.7%
Classified Supervisors' and Administrators' Salaries		2300	2,494,262.30	953,727.29	3,447,989.59	2,717,480.00	946,047.00	3,663,527.00	6.3%
Clerical, Technical and Office Salaries		2400	13,098,037.58	1,288,243.89	14,386,281.47	13,608,251.00	2,252,862.00	15,861,113.00	10.3%
Other Classified Salaries		2900	3,946,252.79	829,044.44	4,775,297.23	4,345,898.00	201,869.00	4,547,767.00	-4.8%
TOTAL, CLASSIFIED SALARIES			38,014,110.59	31,368,254.48	69,382,365.07	40,975,619.00	35,701,712.00	76,677,331.00	10.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	20,947,169.27	20,793,286.80	41,740,456.07	21,271,728.00	22,275,700.00	43,547,428.00	4.3%
PERS		3201-3202	9,658,128.98	7,833,051.52	17,491,180.50	10,132,909.00	9,196,425.00	19,329,334.00	10.5%
OASDI/Medicare/Alternative		3301-3302	4,453,319.33	2,928,908.50	7,382,227.83	4,736,081.00	3,281,528.00	8,017,609.00	8.6%
Health and Welfare Benefits		3401-3402	12,487,587.74	5,348,614.26	17,836,202.00	13,067,672.00	6,676,618.00	19,744,290.00	10.7%
Unemployment Insurance		3501-3502	71,421.76	34,735.71	106,157.47	77,332.00	38,431.00	115,763.00	9.0%

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
Workers' Compensation		3601-3602	2,328,731.32	1,019,411.89	3,348,143.21	2,234,409.00	1,108,152.00	3,342,561.00	-0.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	513,457.21	214,212.65	727,669.86	496,215.00	170,629.00	666,844.00	-8.4%
TOTAL, EMPLOYEE BENEFITS			50,459,815.61	38,172,221.33	88,632,036.94	52,016,346.00	42,747,483.00	94,763,829.00	6.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	306,301.94	82.94	306,384.88	347,750.00	53,305.00	401,055.00	30.9%
Books and Other Reference Materials		4200	225,761.26	230,620.64	456,381.90	299,771.00	177,941.00	477,712.00	4.7%
Materials and Supplies		4300	5,352,503.20	2,892,403.92	8,244,907.12	5,932,227.00	3,143,608.00	9,075,835.00	10.1%
Noncapitalized Equipment		4400	1,759,084.82	1,457,207.52	3,216,292.34	1,151,863.00	635,005.00	1,786,868.00	-44.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,643,651.22	4,580,315.02	12,223,966.24	7,731,611.00	4,009,859.00	11,741,470.00	-3.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,515,831.83	2,515,831.83	0.00	3,163,054.00	3,163,054.00	25.7%
Travel and Conferences		5200	585,188.10	462,533.53	1,047,721.63	631,345.00	414,355.00	1,045,700.00	-0.2%
Dues and Memberships		5300	148,593.14	59,766.18	208,359.32	162,756.00	62,258.00	225,014.00	8.0%
Insurance		5400 - 5499	3,003,841.18	0.00	3,003,841.18	3,115,184.00	0.00	3,115,184.00	3.7%
Operations and Housekeeping Services		5500	6,380,005.30	13,385.52	6,393,390.82	7,217,289.00	0.00	7,217,289.00	12.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,210,704.21	3,372,695.24	4,583,399.45	1,499,786.00	2,605,396.00	4,105,182.00	-10.4%
Transfers of Direct Costs		5710	(731,357.20)	731,357.20	0.00	(724,734.00)	724,734.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(840,484.50)	19,734.00	(820,750.50)	(808,141.00)	67,100.00	(741,041.00)	-9.7%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	9,698,584.31	14,912,847.04	24,611,431.35	9,311,186.00	14,985,436.00	24,296,622.00	-1.3%
Communications		5900	359,465.65	48,486.98	407,952.63	501,494.00	1,258.00	502,752.00	23.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,814,540.19	22,136,637.52	41,951,177.71	20,906,165.00	22,023,591.00	42,929,756.00	2.3%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	10,000.00	10,000.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	3,759,183.17	3,759,183.17	0.00	192,000.00	192,000.00	-94.9%
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	2,682,907.15	1,799,283.52	4,482,190.67	210,000.00	171,000.00	381,000.00	-91.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,682,907.15	5,568,466.69	8,251,373.84	210,000.00	363,000.00	573,000.00	-93.1%
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	16,968.00	16,968.00	0.00	16,968.00	16,968.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	105,400.00	105,400.00	0.00	79,200.00	79,200.00	-24.9%
Payments to County Offices		7142	1,008,261.00	76,415.56	1,084,676.56	1,019,231.00	0.00	1,019,231.00	-6.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	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	91,745.00	91,745.00	0.00	91,745.00	91,745.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,008,261.00	290,528.56	1,298,789.56	1,019,231.00	187,913.00	1,207,144.00	-7.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,689,253.56)	4,689,253.56	0.00	(5,533,311.00)	5,533,311.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(524,932.14)	0.00	(524,932.14)	(657,552.00)	0.00	(657,552.00)	25.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,214,185.70)	4,689,253.56	(524,932.14)	(6,190,863.00)	5,533,311.00	(657,552.00)	25.3%
TOTAL, EXPENDITURES			223,286,465.68	147,148,908.38	370,435,374.06	228,561,193.00	151,092,876.00	379,654,069.00	2.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									

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: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	202,893.86	0.00	202,893.86	162,841.00	0.00	162,841.00	-19.7%
(a) TOTAL, INTERFUND TRANSFERS IN			202,893.86	0.00	202,893.86	162,841.00	0.00	162,841.00	-19.7%
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	1,050,000.00	400,000.00	1,450,000.00	1,550,000.00	400,000.00	1,950,000.00	34.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,050,000.00	400,000.00	1,450,000.00	1,550,000.00	400,000.00	1,950,000.00	34.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
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	(65,077,644.01)	65,077,644.01	0.00	(63,938,531.00)	63,938,531.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(e) TOTAL, CONTRIBUTIONS			(65,077,644.01)	65,077,644.01	0.00	(63,938,531.00)	63,938,531.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(65,924,750.15)	64,677,644.01	(1,247,106.14)	(65,325,690.00)	63,538,531.00	(1,787,159.00)	43.3%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	266,430,931.93	1,244,362.00	267,675,293.93	279,740,239.00	1,196,137.00	280,936,376.00	5.0%
2) Federal Revenue		8100-8299	0.00	10,036,388.22	10,036,388.22	0.00	10,060,636.00	10,060,636.00	0.2%
3) Other State Revenue		8300-8599	9,389,401.84	61,618,798.11	71,008,199.95	10,119,010.00	83,943,349.00	94,062,359.00	32.5%
4) Other Local Revenue		8600-8799	7,492,100.85	6,395,254.42	13,887,355.27	4,009,867.00	6,150,685.00	10,160,552.00	-26.8%
5) TOTAL, REVENUES			283,312,434.62	79,294,802.75	362,607,237.37	293,869,116.00	101,350,807.00	395,219,923.00	9.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		125,723,747.20	83,925,317.55	209,649,064.75	129,222,465.00	91,744,709.00	220,967,174.00	5.4%
2) Instruction - Related Services	2000-2999		32,312,369.05	13,124,781.68	45,437,150.73	31,986,061.00	12,457,593.00	44,443,654.00	-2.2%
3) Pupil Services	3000-3999		22,563,808.49	20,610,768.62	43,174,577.11	23,375,526.00	21,344,595.00	44,720,121.00	3.6%
4) Ancillary Services	4000-4999		1,728,880.79	7,535,387.00	9,264,267.79	2,016,178.00	8,413,719.00	10,429,897.00	12.6%
5) Community Services	5000-5999		0.00	14,346.18	14,346.18	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		818,232.86	20,621.74	838,854.60	505,743.00	0.00	505,743.00	-39.7%
7) General Administration	7000-7999		14,525,596.42	7,270,686.27	21,796,282.69	13,629,777.00	6,184,916.00	19,814,693.00	-9.1%
8) Plant Services	8000-8999		24,605,569.87	14,356,470.78	38,962,040.65	26,806,212.00	10,759,431.00	37,565,643.00	-3.6%
9) Other Outgo	9000-9999	Except 7600-7699	1,008,261.00	290,528.56	1,298,789.56	1,019,231.00	187,913.00	1,207,144.00	-7.1%
10) TOTAL, EXPENDITURES			223,286,465.68	147,148,908.38	370,435,374.06	228,561,193.00	151,092,876.00	379,654,069.00	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			60,025,968.94	(67,854,105.63)	(7,828,136.69)	65,307,923.00	(49,742,069.00)	15,565,854.00	-298.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	202,893.86	0.00	202,893.86	162,841.00	0.00	162,841.00	-19.7%
b) Transfers Out		7600-7629	1,050,000.00	400,000.00	1,450,000.00	1,550,000.00	400,000.00	1,950,000.00	34.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(65,077,644.01)	65,077,644.01	0.00	(63,938,531.00)	63,938,531.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(65,924,750.15)	64,677,644.01	(1,247,106.14)	(65,325,690.00)	63,538,531.00	(1,787,159.00)	43.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,898,781.21)	(3,176,461.62)	(9,075,242.83)	(17,767.00)	13,796,462.00	13,778,695.00	-251.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	38,247,578.50	44,715,827.54	82,963,406.04	33,094,396.29	41,539,365.92	74,633,762.21	-10.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
b) Audit Adjustments		9793	745,599.00	0.00	745,599.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			38,993,177.50	44,715,827.54	83,709,005.04	33,094,396.29	41,539,365.92	74,633,762.21	-10.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,993,177.50	44,715,827.54	83,709,005.04	33,094,396.29	41,539,365.92	74,633,762.21	-10.8%
2) Ending Balance, June 30 (E + F1e)			33,094,396.29	41,539,365.92	74,633,762.21	33,076,629.29	55,335,827.92	88,412,457.21	18.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	1,698,531.84	4,143,639.01	5,842,170.85	1,016,483.51	7,403,590.05	8,420,073.56	44.1%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	37,395,726.91	37,395,726.91	0.00	47,932,237.87	47,932,237.87	28.2%
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	11,617,045.45	0.00	11,617,045.45	11,946,265.68	0.00	11,946,265.68	2.8%
Cash with Fiscal Agent - Trust Acct PERS/STRS (Reduced by $7,858,402.68)	0000	9760	*0.00*		*0.00*			*0.00*	
Resource 0037: Instructional Material ($2,872,833.56 reduced by 37.65%)	0000	9760	*1,791,354.48*		*1,791,354.48*			*0.00*	
Resource 0039: Technology & Info Systems ($967,956.99 reduced by 37.65%)	0000	9760	*603,569.28*		*603,569.28*			*0.00*	
Resource 0138: Connectedness & Wellbeing ($50,990.00 reduced by 37.65%)	0000	9760	*31,794.80*		*31,794.80*			*0.00*	
Resource 0385: Athletics/PE ($269,469.31 reduced by 37.65%)	0000	9760	*168,027.51*		*168,027.51*			*0.00*	
Resource 0485: Medi-Cal Billing ($509,643.76 reduced by 37.65%)	0000	9760	*317,788.21*		*317,788.21*			*0.00*	
Resource 0711: Supplemental	0000	9760	*6,361,266.76*		*6,361,266.76*			*0.00*	
Resource 0712: CTE ($595,133.29 reduced by 37.65%)	0000	9760	*371,095.18*		*371,095.18*			*0.00*	
Resource 0730: Student Transportation ($402,773.41 reduced by 37.65%)	0000	9760	*251,149.23*		*251,149.23*			*0.00*	
Liability - Compensated Absences for 12 Month Employees	0000	9760	*1,721,000.00*		*1,721,000.00*			*0.00*	
Cash with Fiscal Agent - Trust Acct PERS/STRS (Reduced by $7,858,402.68)	0000	9760			*0.00*	*0.00*		*0.00*	

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)	
Resource 0037: Instructional Material ($ $3,138,090.56 reduced by 27.01%)	0000	9760			*0.00*	*2,290,460.92*		*2,290,460.92*	
Resource 0039: Technology & Info Systems ($967,956.99 reduced by 27.01%)	0000	9760			*0.00*	*706,502.13*		*706,502.13*	
Resource 0138: Connectedness & Wellbeing ($50,990.00 reduced by 27.01%)	0000	9760			*0.00*	*37,217.09*		*37,217.09*	
Resource 0385: Athletics/PE ($296,330.31 reduced by 27.01%)	0000	9760			*0.00*	*216,288.53*		*216,288.53*	
Resource 0485: Medi-Cal Billing ($367,447.76 reduced by 27.01%)	0000	9760			*0.00*	*268,196.45*		*268,196.45*	
Resource 0711: Supplemental	0000	9760			*0.00*	*5,799,391.76*		*5,799,391.76*	
Resource 0712: CTE ($610,362.29 reduced by 27.01%)	0000	9760			*0.00*	*445,497.33*		*445,497.33*	
Resource 0730: Student Transportation ($632,610.41 reduced by 27.01%)	0000	9760			*0.00*	*461,711.47*		*461,711.47*	
Liability - Compensated Absences for 12 Month Employees	0000	9760			*0.00*	*1,721,000.00*		*1,721,000.00*	
d) Assigned									
Other Assignments (by Resource/Object)		9780	8,590,758.00	0.00	8,590,758.00	8,590,758.00	0.00	8,590,758.00	0.0%
Set aside for negotiations	0000	9780	*8,590,758.00*		*8,590,758.00*			*0.00*	
Set aside for negotiations	0000	9780			*0.00*	*8,590,758.00*		*8,590,758.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	11,113,061.00	0.00	11,113,061.00	11,448,122.10	0.00	11,448,122.10	3.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	2,989,324.29	1,420,928.29
6019	Student Support and Professional Development Discretionary Block Grant	6,211,750.40	23,751,928.40
6300	Lottery: Instructional Materials	8,494,202.81	4,884,912.72
6332	CA Community Schools Partnership Act - Implementation Grant	461,853.76	461,853.76
6500	Special Education	1,166,397.10	1,181,411.55
6547	Special Education Early Intervention Preschool Grant	35,749.62	16,018.62
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	4,765,958.21	5,380,565.21
7339	Dual Enrollment Opportunities	22,945.34	1.34
7388	SB 117 COVID-19 LEA Response Funds	313,552.00	313,552.00
7399	LCFF Equity Multiplier	1,552,308.33	1,100,724.33
7435	Learning Recovery Emergency Block Grant	2,278,864.26	639,826.26
7810	Other Restricted State	792,119.17	559,571.17
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	2,546,344.20	2,446,930.20
9010	Other Restricted Local	5,764,357.42	5,774,014.02
Total, Restricted Balance		37,395,726.91	47,932,237.87

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	3,133,199.86	0.00	-100.0%
5) TOTAL, REVENUES			3,133,199.86	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	2,908,889.21	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,908,889.21	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			224,310.65	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			224,310.65	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,860,913.51	2,085,224.16	12.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,860,913.51	2,085,224.16	12.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,860,913.51	2,085,224.16	12.1%
2) Ending Balance, June 30 (E + F1e)			2,085,224.16	2,085,224.16	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,085,224.16	2,085,224.16	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	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	2,085,224.16		
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			2,085,224.16		
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)			2,085,224.16		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	3,133,199.86	0.00	-100.0%
TOTAL, REVENUES			3,133,199.86	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	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	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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,908,889.21	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,908,889.21	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,908,889.21	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	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	3,133,199.86	0.00	-100.0%
5) TOTAL, REVENUES			3,133,199.86	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		2,908,889.21	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,908,889.21	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			224,310.65	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			224,310.65	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,860,913.51	2,085,224.16	12.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,860,913.51	2,085,224.16	12.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,860,913.51	2,085,224.16	12.1%
2) Ending Balance, June 30 (E + F1e)			2,085,224.16	2,085,224.16	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,085,224.16	2,085,224.16	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
8210	Student Activity Funds	2,085,224.16	2,085,224.16
Total, Restricted Balance		2,085,224.16	2,085,224.16

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,918,606.00	2,005,688.00	4.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	267,758.99	305,089.00	13.9%
4) Other Local Revenue		8600-8799	30,334.00	35,000.00	15.4%
5) TOTAL, REVENUES			2,216,698.99	2,345,777.00	5.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	780,037.30	657,599.00	-15.7%
2) Classified Salaries		2000-2999	168,723.46	140,407.00	-16.8%
3) Employee Benefits		3000-3999	366,946.88	317,473.00	-13.5%
4) Books and Supplies		4000-4999	45,443.82	40,000.00	-12.0%
5) Services and Other Operating Expenditures		5000-5999	902,908.63	829,653.00	-8.1%
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	6,403.41	1,608.00	-74.9%
9) TOTAL, EXPENDITURES			2,270,463.50	1,986,740.00	-12.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(53,764.51)	359,037.00	-767.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			(53,764.51)	359,037.00	-767.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	323,147.60	269,383.09	-16.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			323,147.60	269,383.09	-16.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			323,147.60	269,383.09	-16.6%
2) Ending Balance, June 30 (E + F1e)			269,383.09	628,420.09	133.3%
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	5,416.00	8,124.00	50.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	118,553.18	246,951.18	108.3%
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	145,413.91	373,344.91	156.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	502,160.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	10,000.00		
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	118,691.64		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	401,743.50		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	5,416.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,038,011.57		
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	19,997.70		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	700,010.50		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	48,620.28		
6) TOTAL, LIABILITIES			768,628.48		
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)			269,383.09		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	771,117.00	906,400.00	17.5%
Education Protection Account State Aid - Current Year		8012	439,444.00	416,416.00	-5.2%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	708,045.00	682,872.00	-3.6%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,918,606.00	2,005,688.00	4.5%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,919.00	3,349.00	14.7%
Lottery - Unrestricted and Instructional Materials		8560	48,481.53	46,191.00	-4.7%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	23,266.00	23,249.00	-0.1%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	193,092.46	232,300.00	20.3%
TOTAL, OTHER STATE REVENUE			267,758.99	305,089.00	13.9%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	19,834.00	30,000.00	51.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	10,500.00	5,000.00	-52.4%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,334.00	35,000.00	15.4%
TOTAL, REVENUES			2,216,698.99	2,345,777.00	5.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	633,156.34	510,718.00	-19.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	146,880.96	146,881.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			780,037.30	657,599.00	-15.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	73,036.41	73,293.00	0.4%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	94,107.67	67,114.00	-28.7%
Other Classified Salaries		2900	1,579.38	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			168,723.46	140,407.00	-16.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	230,707.26	188,569.00	-18.3%
PERS		3201-3202	44,216.40	37,069.00	-16.2%
OASDI/Medicare/Alternative		3301-3302	24,047.84	20,281.00	-15.7%
Health and Welfare Benefits		3401-3402	48,629.35	54,369.00	11.8%
Unemployment Insurance		3501-3502	470.22	407.00	-13.4%
Workers' Compensation		3601-3602	13,831.04	11,733.00	-15.2%
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	5,044.77	5,045.00	0.0%
TOTAL, EMPLOYEE BENEFITS			366,946.88	317,473.00	-13.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	4,937.01	3,000.00	-39.2%
Materials and Supplies		4300	34,325.11	33,500.00	-2.4%
Noncapitalized Equipment		4400	6,181.70	3,500.00	-43.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			45,443.82	40,000.00	-12.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,403.26	700.00	-70.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5499	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	61,813.36	66,100.00	6.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,986.62	3,000.00	0.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	687,705.86	663,966.00	-3.5%
Professional/Consulting Services and Operating Expenditures		5800-5899	147,705.63	95,487.00	-35.4%
Communications		5900	293.90	400.00	36.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			902,908.63	829,653.00	-8.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	6,403.41	1,608.00	-74.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,403.41	1,608.00	-74.9%
TOTAL, EXPENDITURES			2,270,463.50	1,986,740.00	-12.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,918,606.00	2,005,688.00	4.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	267,758.99	305,089.00	13.9%
4) Other Local Revenue		8600-8799	30,334.00	35,000.00	15.4%
5) TOTAL, REVENUES			2,216,698.99	2,345,777.00	5.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,051,407.55	825,121.00	-21.5%
2) Instruction - Related Services	2000-2999		359,145.70	323,005.00	-10.1%
3) Pupil Services	3000-3999		45,978.77	46,877.00	2.0%
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		694,109.27	665,574.00	-4.1%
8) Plant Services	8000-8999		119,822.21	126,163.00	5.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,270,463.50	1,986,740.00	-12.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(53,764.51)	359,037.00	-767.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			(53,764.51)	359,037.00	-767.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	323,147.60	269,383.09	-16.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			323,147.60	269,383.09	-16.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			323,147.60	269,383.09	-16.6%
2) Ending Balance, June 30 (E + F1e)			269,383.09	628,420.09	133.3%
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	5,416.00	8,124.00	50.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	118,553.18	246,951.18	108.3%
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	145,413.91	373,344.91	156.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
6019	Student Support and Professional Development Discretionary Block Grant	44,533.00	188,242.00
6300	Lottery: Instructional Materials	47,969.97	38,102.97
6546	Mental Health-Related Services	7,638.85	5,334.85
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	0.00	697.00
7435	Learning Recovery Emergency Block Grant	15,802.57	11,965.57
7810	Other Restricted State	1,787.84	1,787.84
9010	Other Restricted Local	820.95	820.95
Total, Restricted Balance		118,553.18	246,951.18

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	373,339.00	373,339.00	0.0%
3) Other State Revenue		8300-8599	1,211,376.00	1,128,572.00	-6.8%
4) Other Local Revenue		8600-8799	289,178.12	159,500.00	-44.8%
5) TOTAL, REVENUES			1,873,893.12	1,661,411.00	-11.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	756,492.47	632,532.00	-16.4%
2) Classified Salaries		2000-2999	454,523.66	489,215.00	7.6%
3) Employee Benefits		3000-3999	434,383.99	458,418.00	5.5%
4) Books and Supplies		4000-4999	16,291.08	27,258.00	67.3%
5) Services and Other Operating Expenditures		5000-5999	57,854.07	16,615.00	-71.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	42,551.12	43,196.00	1.5%
9) TOTAL, EXPENDITURES			1,762,096.39	1,667,234.00	-5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			111,796.73	(5,823.00)	-105.2%
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)			111,796.73	(5,823.00)	-105.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,471,989.93	1,583,786.66	7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,471,989.93	1,583,786.66	7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,471,989.93	1,583,786.66	7.6%
2) Ending Balance, June 30 (E + F1e)			1,583,786.66	1,577,963.66	-0.4%
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	440,282.07	440,282.07	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,143,504.59	1,137,681.59	-0.5%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,351,110.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,533.25		
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	285,840.83		
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			1,639,484.71		
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	13,146.93		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	42,551.12		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			55,698.05		
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)			1,583,786.66		
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	373,339.00	373,339.00	0.0%
TOTAL, FEDERAL REVENUE			373,339.00	373,339.00	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	918,053.00	945,000.00	2.9%
All Other State Revenue	All Other	8590	293,323.00	183,572.00	-37.4%
TOTAL, OTHER STATE REVENUE			1,211,376.00	1,128,572.00	-6.8%
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	44,299.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	4,060.83	9,000.00	121.6%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	240,818.29	150,500.00	-37.5%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			289,178.12	159,500.00	-44.8%
TOTAL, REVENUES			1,873,893.12	1,661,411.00	-11.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	463,411.35	470,596.00	1.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	293,081.12	161,936.00	-44.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			756,492.47	632,532.00	-16.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	27,103.73	27,634.00	2.0%
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	329,047.66	355,673.00	8.1%
Other Classified Salaries		2900	98,372.27	105,908.00	7.7%
TOTAL, CLASSIFIED SALARIES			454,523.66	489,215.00	7.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	214,570.11	191,145.00	-10.9%
PERS		3201-3202	99,435.87	126,332.00	27.0%
OASDI/Medicare/Alternative		3301-3302	39,956.53	46,416.00	16.2%
Health and Welfare Benefits		3401-3402	58,174.78	70,468.00	21.1%
Unemployment Insurance		3501-3502	592.87	6,434.00	985.2%
Workers' Compensation		3601-3602	17,449.75	16,391.00	-6.1%
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	4,204.08	1,232.00	-70.7%
TOTAL, EMPLOYEE BENEFITS			434,383.99	458,418.00	5.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	528.00	New
Books and Other Reference Materials		4200	428.24	0.00	-100.0%
Materials and Supplies		4300	15,862.84	22,630.00	42.7%
Noncapitalized Equipment		4400	0.00	4,100.00	New
TOTAL, BOOKS AND SUPPLIES			16,291.08	27,258.00	67.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,780.43	11,242.00	44.5%
Dues and Memberships		5300	0.00	550.00	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	7,974.57	1,900.00	-76.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8.50	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	41,936.13	2,713.00	-93.5%
Communications		5900	154.44	210.00	36.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			57,854.07	16,615.00	-71.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	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	42,551.12	43,196.00	1.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			42,551.12	43,196.00	1.5%
TOTAL, EXPENDITURES			1,762,096.39	1,667,234.00	-5.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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	373,339.00	373,339.00	0.0%
3) Other State Revenue		8300-8599	1,211,376.00	1,128,572.00	-6.8%
4) Other Local Revenue		8600-8799	289,178.12	159,500.00	-44.8%
5) TOTAL, REVENUES			1,873,893.12	1,661,411.00	-11.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		815,600.35	830,575.00	1.8%
2) Instruction - Related Services	2000-2999		903,944.92	793,463.00	-12.2%
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		42,551.12	43,196.00	1.5%
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			1,762,096.39	1,667,234.00	-5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			111,796.73	(5,823.00)	-105.2%
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)			111,796.73	(5,823.00)	-105.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,471,989.93	1,583,786.66	7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,471,989.93	1,583,786.66	7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,471,989.93	1,583,786.66	7.6%
2) Ending Balance, June 30 (E + F1e)			1,583,786.66	1,577,963.66	-0.4%
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	440,282.07	440,282.07	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,143,504.59	1,137,681.59	-0.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
6371	CalWORKs for ROCP or Adult Education	408,494.17	408,494.17
6391	Adult Education Program	5,442.90	5,442.90
9010	Other Restricted Local	26,345.00	26,345.00
Total, Restricted Balance		440,282.07	440,282.07

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	3,475,872.53	3,969,031.00	14.2%
4) Other Local Revenue		8600-8799	119,531.79	45,000.00	-62.4%
5) TOTAL, REVENUES			3,595,404.32	4,014,031.00	11.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	115,629.76	186,431.00	61.2%
2) Classified Salaries		2000-2999	1,724,964.72	1,767,989.00	2.5%
3) Employee Benefits		3000-3999	768,614.18	791,067.00	2.9%
4) Books and Supplies		4000-4999	139,260.57	213,068.00	53.0%
5) Services and Other Operating Expenditures		5000-5999	90,336.39	104,937.00	16.2%
6) Capital Outlay		6000-6999	182,600.93	282,603.00	54.8%
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	135,447.13	162,935.00	20.3%
9) TOTAL, EXPENDITURES			3,156,853.68	3,509,030.00	11.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			438,550.64	505,001.00	15.2%
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)			438,550.64	505,001.00	15.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,159,561.96	2,598,112.60	20.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,159,561.96	2,598,112.60	20.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,159,561.96	2,598,112.60	20.3%
2) Ending Balance, June 30 (E + F1e)			2,598,112.60	3,103,113.60	19.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,598,112.60	3,103,113.60	19.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,632,808.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	131,940.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,933.23		
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			3,768,681.79		
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	5,721.56		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	69,722.56		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,095,125.07		
6) TOTAL, LIABILITIES			1,170,569.19		
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)			2,598,112.60		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	2,892,309.87	3,404,000.00	17.7%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	583,562.66	565,031.00	-3.2%
TOTAL, OTHER STATE REVENUE			3,475,872.53	3,969,031.00	14.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	119,063.00	45,000.00	-62.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	468.79	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			119,531.79	45,000.00	-62.4%
TOTAL, REVENUES			3,595,404.32	4,014,031.00	11.6%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Certificated Teachers' Salaries		1100	100.00	1,500.00	1,400.0%
Certificated Pupil Support Salaries		1200	73,020.96	73,021.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	42,508.80	111,910.00	163.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			115,629.76	186,431.00	61.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,461,537.11	1,498,026.00	2.5%
Classified Support Salaries		2200	99,526.39	99,467.00	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	163,901.22	170,296.00	3.9%
Other Classified Salaries		2900	0.00	200.00	New
TOTAL, CLASSIFIED SALARIES			1,724,964.72	1,767,989.00	2.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	33,184.30	53,501.00	61.2%
PERS		3201-3202	437,175.51	435,516.00	-0.4%
OASDI/Medicare/Alternative		3301-3302	131,870.64	132,271.00	0.3%
Health and Welfare Benefits		3401-3402	131,956.60	134,368.00	1.8%
Unemployment Insurance		3501-3502	908.77	974.00	7.2%
Workers' Compensation		3601-3602	26,739.46	27,658.00	3.4%
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	6,778.90	6,779.00	0.0%
TOTAL, EMPLOYEE BENEFITS			768,614.18	791,067.00	2.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	2,707.00	New
Materials and Supplies		4300	133,226.63	201,856.00	51.5%
Noncapitalized Equipment		4400	6,033.94	8,505.00	41.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			139,260.57	213,068.00	53.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,797.62	17,011.00	44.2%
Dues and Memberships		5300	1,250.00	1,250.00	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	1,181.74	1,600.00	35.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	35,158.40	30,832.00	-12.3%
Professional/Consulting Services and Operating Expenditures		5800	40,648.63	53,414.00	31.4%
Communications		5900	300.00	830.00	176.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			90,336.39	104,937.00	16.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	182,600.93	282,603.00	54.8%
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			182,600.93	282,603.00	54.8%
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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	135,447.13	162,935.00	20.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			135,447.13	162,935.00	20.3%
TOTAL, EXPENDITURES			3,156,853.68	3,509,030.00	11.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	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	3,475,872.53	3,969,031.00	14.2%
4) Other Local Revenue		8600-8799	119,531.79	45,000.00	-62.4%
5) TOTAL, REVENUES			3,595,404.32	4,014,031.00	11.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,241,531.56	2,330,623.00	4.0%
2) Instruction - Related Services	2000-2999		329,834.82	455,541.00	38.1%
3) Pupil Services	3000-3999		235,972.95	236,675.00	0.3%
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		135,447.13	162,935.00	20.3%
8) Plant Services	8000-8999		214,067.22	323,256.00	51.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,156,853.68	3,509,030.00	11.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			438,550.64	505,001.00	15.2%
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)			438,550.64	505,001.00	15.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,159,561.96	2,598,112.60	20.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,159,561.96	2,598,112.60	20.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,159,561.96	2,598,112.60	20.3%
2) Ending Balance, June 30 (E + F1e)			2,598,112.60	3,103,113.60	19.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,598,112.60	3,103,113.60	19.4%
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
6105	Early Education: California State Preschool Program	0.00	1.00
6130	Early Education: Center-Based Reserve Account	484,495.60	489,495.60
7810	Other Restricted State	2,113,617.00	2,613,617.00
Total, Restricted Balance		2,598,112.60	3,103,113.60

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	6,659,157.24	6,541,265.00	-1.8%
3) Other State Revenue		8300-8599	8,823,242.11	8,000,000.00	-9.3%
4) Other Local Revenue		8600-8799	393,697.84	186,600.00	-52.6%
5) TOTAL, REVENUES			15,876,097.19	14,727,865.00	-7.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,203,672.00	4,752,185.00	13.0%
3) Employee Benefits		3000-3999	1,659,873.10	2,063,530.00	24.3%
4) Books and Supplies		4000-4999	7,446,725.05	6,680,700.00	-10.3%
5) Services and Other Operating Expenditures		5000-5999	450,090.57	521,298.00	15.8%
6) Capital Outlay		6000-6999	183,794.70	193,000.00	5.0%
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	340,530.48	449,813.00	32.1%
9) TOTAL, EXPENDITURES			14,284,685.90	14,660,526.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,591,411.29	67,339.00	-95.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			1,591,411.29	67,339.00	-95.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,708,244.94	13,299,656.23	13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,708,244.94	13,299,656.23	13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,708,244.94	13,299,656.23	13.6%
2) Ending Balance, June 30 (E + F1e)			13,299,656.23	13,366,995.23	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,293,304.00	13,360,243.00	0.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,352.23	6,752.23	6.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,109,132.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	10,074.43		
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	1,708,418.54		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,828.50		
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			13,832,453.88		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	184,333.96		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	348,463.69		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			532,797.65		
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)			13,299,656.23		
FEDERAL REVENUE					
Child Nutrition Programs		8220	6,659,157.24	6,541,265.00	-1.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,659,157.24	6,541,265.00	-1.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	8,823,242.11	8,000,000.00	-9.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,823,242.11	8,000,000.00	-9.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	14,062.44	18,600.00	32.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	325,925.00	145,000.00	-55.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	53,710.40	23,000.00	-57.2%
TOTAL, OTHER LOCAL REVENUE			393,697.84	186,600.00	-52.6%
TOTAL, REVENUES			15,876,097.19	14,727,865.00	-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	3,468,172.73	4,012,903.00	15.7%
Classified Supervisors' and Administrators' Salaries		2300	589,485.99	589,896.00	0.1%
Clerical, Technical and Office Salaries		2400	146,013.28	149,386.00	2.3%
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			4,203,672.00	4,752,185.00	13.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	933,403.35	1,246,063.00	33.5%
OASDI/Medicare/Alternative		3301-3302	316,460.43	362,192.00	14.5%
Health and Welfare Benefits		3401-3402	336,444.58	372,558.00	10.7%
Unemployment Insurance		3501-3502	2,069.99	2,431.00	17.4%
Workers' Compensation		3601-3602	60,853.41	69,643.00	14.4%
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	10,641.34	10,643.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,659,873.10	2,063,530.00	24.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	699,752.35	947,700.00	35.4%
Noncapitalized Equipment		4400	96,272.75	123,000.00	27.8%
Food		4700	6,650,699.95	5,610,000.00	-15.6%
TOTAL, BOOKS AND SUPPLIES			7,446,725.05	6,680,700.00	-10.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,079.91	16,000.00	44.4%
Dues and Memberships		5300	3,037.76	3,500.00	15.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	61,971.61	87,000.00	40.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	116,892.74	189,500.00	62.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,567.16)	(51,702.00)	3,199.1%
Professional/Consulting Services and Operating Expenditures		5800	252,937.61	272,000.00	7.5%
Communications		5900	5,738.10	5,000.00	-12.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			450,090.57	521,298.00	15.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	183,794.70	193,000.00	5.0%
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			183,794.70	193,000.00	5.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	340,530.48	449,813.00	32.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			340,530.48	449,813.00	32.1%
TOTAL, EXPENDITURES			14,284,685.90	14,660,526.00	2.6%
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	6,659,157.24	6,541,265.00	-1.8%
3) Other State Revenue		8300-8599	8,823,242.11	8,000,000.00	-9.3%
4) Other Local Revenue		8600-8799	393,697.84	186,600.00	-52.6%
5) TOTAL, REVENUES			15,876,097.19	14,727,865.00	-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		13,882,183.81	14,123,713.00	1.7%
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		340,530.48	449,813.00	32.1%
8) Plant Services	8000-8999		61,971.61	87,000.00	40.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			14,284,685.90	14,660,526.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,591,411.29	67,339.00	-95.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			1,591,411.29	67,339.00	-95.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,708,244.94	13,299,656.23	13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,708,244.94	13,299,656.23	13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,708,244.94	13,299,656.23	13.6%
2) Ending Balance, June 30 (E + F1e)			13,299,656.23	13,366,995.23	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,293,304.00	13,360,243.00	0.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,352.23	6,752.23	6.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	13,196,026.00	13,175,610.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	97,278.00	184,633.00
Total, Restricted Balance		13,293,304.00	13,360,243.00

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	750,566.00	750,566.00	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	13,094.00	17,200.00	31.4%
5) TOTAL, REVENUES			763,660.00	767,766.00	0.5%
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	13,267.50	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	7,165.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,726,915.30	1,700,000.00	-1.6%
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			1,747,347.80	1,700,000.00	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(983,687.80)	(932,234.00)	-5.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	950,000.00	950,000.00	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			950,000.00	950,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(33,687.80)	17,766.00	-152.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	674,505.64	640,817.84	-5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			674,505.64	640,817.84	-5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			674,505.64	640,817.84	-5.0%
2) Ending Balance, June 30 (E + F1e)			640,817.84	658,583.84	2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	640,817.84	658,583.84	2.8%
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	653,476.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	8,980.00		
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			662,456.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	21,638.16		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			21,638.16		
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)			640,817.84		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	750,566.00	750,566.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			750,566.00	750,566.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	13,094.00	17,200.00	31.4%
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			13,094.00	17,200.00	31.4%
TOTAL, REVENUES			763,660.00	767,766.00	0.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	13,267.50	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			13,267.50	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,165.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,165.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	288,504.00	900,000.00	212.0%
Buildings and Improvements of Buildings		6200	1,438,411.30	800,000.00	-44.4%
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			1,726,915.30	1,700,000.00	-1.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,747,347.80	1,700,000.00	-2.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	950,000.00	950,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			950,000.00	950,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			950,000.00	950,000.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	750,566.00	750,566.00	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	13,094.00	17,200.00	31.4%
5) TOTAL, REVENUES			763,660.00	767,766.00	0.5%
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		1,747,347.80	1,700,000.00	-2.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,747,347.80	1,700,000.00	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(983,687.80)	(932,234.00)	-5.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	950,000.00	950,000.00	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			950,000.00	950,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(33,687.80)	17,766.00	-152.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	674,505.64	640,817.84	-5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			674,505.64	640,817.84	-5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			674,505.64	640,817.84	-5.0%
2) Ending Balance, June 30 (E + F1e)			640,817.84	658,583.84	2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	640,817.84	658,583.84	2.8%
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	30,617.00	8,000.00	-73.9%
5) TOTAL, REVENUES			30,617.00	8,000.00	-73.9%
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	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	2,123.00	1,483,350.00	69,770.5%
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			2,123.00	1,483,350.00	69,770.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			28,494.00	(1,475,350.00)	-5,277.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000,000.00	1,000,000.00	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			1,000,000.00	1,000,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,028,494.00	(475,350.00)	-146.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	977,589.75	2,006,083.75	105.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			977,589.75	2,006,083.75	105.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			977,589.75	2,006,083.75	105.2%
2) Ending Balance, June 30 (E + F1e)			2,006,083.75	1,530,733.75	-23.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,006,083.75	1,530,733.75	-23.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,189,198.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	16,885.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	800,000.00		
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			2,006,083.75		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,006,083.75		
OTHER STATE REVENUE					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	30,617.00	8,000.00	-73.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,617.00	8,000.00	-73.9%
TOTAL, REVENUES			30,617.00	8,000.00	-73.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	2,123.00	1,483,350.00	69,770.5%
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			2,123.00	1,483,350.00	69,770.5%
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%
TOTAL, EXPENDITURES			2,123.00	1,483,350.00	69,770.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,000,000.00	1,000,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000,000.00	1,000,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,000,000.00	1,000,000.00	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	30,617.00	8,000.00	-73.9%
5) TOTAL, REVENUES			30,617.00	8,000.00	-73.9%
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		2,123.00	1,483,350.00	69,770.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,123.00	1,483,350.00	69,770.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			28,494.00	(1,475,350.00)	-5,277.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000,000.00	1,000,000.00	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			1,000,000.00	1,000,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,028,494.00	(475,350.00)	-146.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	977,589.75	2,006,083.75	105.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			977,589.75	2,006,083.75	105.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			977,589.75	2,006,083.75	105.2%
2) Ending Balance, June 30 (E + F1e)			2,006,083.75	1,530,733.75	-23.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,006,083.75	1,530,733.75	-23.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	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	6,252,397.62	3,000,000.00	-52.0%
5) TOTAL, REVENUES			6,252,397.62	3,000,000.00	-52.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	137,180.00	New
3) Employee Benefits		3000-3999	0.00	61,746.00	New
4) Books and Supplies		4000-4999	14,058.35	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	214,715.04	178,000.00	-17.1%
6) Capital Outlay		6000-6999	30,740,899.10	41,802,010.00	36.0%
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			30,969,672.49	42,178,936.00	36.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(24,717,274.87)	(39,178,936.00)	58.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,227,259.00	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			3,227,259.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,490,015.87)	(39,178,936.00)	82.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	132,864,449.76	111,374,433.89	-16.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			132,864,449.76	111,374,433.89	-16.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			132,864,449.76	111,374,433.89	-16.2%
2) Ending Balance, June 30 (E + F1e)			111,374,433.89	72,195,497.89	-35.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	111,374,433.89	72,195,497.89	-35.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	22,246,434.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	89,962,697.08		
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	992,601.14		
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			113,201,733.11		
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	1,813,904.22		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	13,395.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,827,299.22		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			111,374,433.89		
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	5,351,937.62	3,000,000.00	-43.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	900,460.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,252,397.62	3,000,000.00	-52.0%
TOTAL, REVENUES			6,252,397.62	3,000,000.00	-52.0%
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	81,116.00	New
Clerical, Technical and Office Salaries		2400	0.00	56,064.00	New
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	137,180.00	New
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	36,220.00	New
OASDI/Medicare/Alternative		3301-3302	0.00	10,391.00	New
Health and Welfare Benefits		3401-3402	0.00	13,035.00	New
Unemployment Insurance		3501-3502	0.00	77.00	New
Workers' Compensation		3601-3602	0.00	2,023.00	New
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	61,746.00	New
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,959.93	0.00	-100.0%
Noncapitalized Equipment		4400	9,098.42	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			14,058.35	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	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	214,715.04	178,000.00	-17.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			214,715.04	178,000.00	-17.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	9,076,536.41	7,322,010.00	-19.3%
Buildings and Improvements of Buildings		6200	21,002,044.52	33,680,000.00	60.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	662,318.17	800,000.00	20.8%
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			30,740,899.10	41,802,010.00	36.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			30,969,672.49	42,178,936.00	36.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,227,259.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,227,259.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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)			3,227,259.00	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	6,252,397.62	3,000,000.00	-52.0%
5) TOTAL, REVENUES			6,252,397.62	3,000,000.00	-52.0%
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		30,969,672.49	42,178,936.00	36.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			30,969,672.49	42,178,936.00	36.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(24,717,274.87)	(39,178,936.00)	58.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,227,259.00	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			3,227,259.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,490,015.87)	(39,178,936.00)	82.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	132,864,449.76	111,374,433.89	-16.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			132,864,449.76	111,374,433.89	-16.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			132,864,449.76	111,374,433.89	-16.2%
2) Ending Balance, June 30 (E + F1e)			111,374,433.89	72,195,497.89	-35.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	111,374,433.89	72,195,497.89	-35.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	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	13,752.00	13,054.00	-5.1%
4) Other Local Revenue		8600-8799	14,306,727.89	9,800,000.00	-31.5%
5) TOTAL, REVENUES			14,320,479.89	9,813,054.00	-31.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	147,775.95	136,029.00	-7.9%
2) Classified Salaries		2000-2999	986,676.16	1,068,251.00	8.3%
3) Employee Benefits		3000-3999	520,081.79	559,369.00	7.6%
4) Books and Supplies		4000-4999	253,447.02	11,000.00	-95.7%
5) Services and Other Operating Expenditures		5000-5999	534,114.10	207,285.00	-61.2%
6) Capital Outlay		6000-6999	11,165,694.10	24,760,000.00	121.8%
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			13,607,789.12	26,741,934.00	96.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			712,690.77	(16,928,880.00)	-2,475.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	31,502,136.00	0.00	-100.0%
b) Transfers Out		7600-7629	31,502,136.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			712,690.77	(16,928,880.00)	-2,475.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	107,314,817.26	108,027,508.03	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			107,314,817.26	108,027,508.03	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			107,314,817.26	108,027,508.03	0.7%
2) Ending Balance, June 30 (E + F1e)			108,027,508.03	91,098,628.03	-15.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	108,027,508.03	91,098,628.03	-15.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	105,746,735.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	7,684.74		
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	2,081,761.48		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	623,977.48		
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			108,460,159.68		
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	225,035.68		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	207,615.97		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			432,651.65		
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)			108,027,508.03		
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	13,752.00	13,054.00	-5.1%
TOTAL, OTHER STATE REVENUE			13,752.00	13,054.00	-5.1%
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	805,554.57	700,000.00	-13.1%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,069,009.00	1,900,000.00	-53.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	9,431,801.76	7,200,000.00	-23.7%
Other Local Revenue					
All Other Local Revenue		8699	362.56	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,306,727.89	9,800,000.00	-31.5%
TOTAL, REVENUES			14,320,479.89	9,813,054.00	-31.5%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	147,775.95	136,029.00	-7.9%
TOTAL, CERTIFICATED SALARIES			147,775.95	136,029.00	-7.9%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	8,787.67	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	615,771.45	619,467.00	0.6%
Clerical, Technical and Office Salaries		2400	362,117.04	448,784.00	23.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			986,676.16	1,068,251.00	8.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	41,117.76	39,037.00	-5.1%
PERS		3201-3202	257,353.97	282,025.00	9.6%
OASDI/Medicare/Alternative		3301-3302	72,375.55	80,785.00	11.6%
Health and Welfare Benefits		3401-3402	132,890.67	139,191.00	4.7%
Unemployment Insurance		3501-3502	537.17	616.00	14.7%
Workers' Compensation		3601-3602	15,806.67	17,715.00	12.1%
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			520,081.79	559,369.00	7.6%
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	114,904.04	11,000.00	-90.4%
Noncapitalized Equipment		4400	138,542.98	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			253,447.02	11,000.00	-95.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	24,603.02	25,000.00	1.6%
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	3,624.37	0.00	-100.0%
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	503,425.21	179,085.00	-64.4%
Communications		5900	2,461.50	3,200.00	30.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			534,114.10	207,285.00	-61.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	178,705.25	60,000.00	-66.4%
Buildings and Improvements of Buildings		6200	10,727,504.84	24,700,000.00	130.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	259,484.01	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			11,165,694.10	24,760,000.00	121.8%
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			13,607,789.12	26,741,934.00	96.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	31,502,136.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			31,502,136.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	31,502,136.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			31,502,136.00	0.00	-100.0%

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	13,752.00	13,054.00	-5.1%
4) Other Local Revenue		8600-8799	14,306,727.89	9,800,000.00	-31.5%
5) TOTAL, REVENUES			14,320,479.89	9,813,054.00	-31.5%
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		2,169,095.19	1,968,684.00	-9.2%
8) Plant Services	8000-8999		11,438,693.93	24,773,250.00	116.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,607,789.12	26,741,934.00	96.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			712,690.77	(16,928,880.00)	-2,475.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	31,502,136.00	0.00	-100.0%
b) Transfers Out		7600-7629	31,502,136.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			712,690.77	(16,928,880.00)	-2,475.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	107,314,817.26	108,027,508.03	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			107,314,817.26	108,027,508.03	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			107,314,817.26	108,027,508.03	0.7%
2) Ending Balance, June 30 (E + F1e)			108,027,508.03	91,098,628.03	-15.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	108,027,508.03	91,098,628.03	-15.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	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	3,227,259.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	4,057.00	0.00	-100.0%
5) TOTAL, REVENUES			3,231,316.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,231,316.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,227,259.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,227,259.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,057.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	285.00	4,342.00	1,423.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			285.00	4,342.00	1,423.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			285.00	4,342.00	1,423.5%
2) Ending Balance, June 30 (E + F1e)			4,342.00	4,342.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,342.00	4,342.00	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	290.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,052.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,342.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			4,342.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	3,227,259.00	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			3,227,259.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,057.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,057.00	0.00	-100.0%
TOTAL, REVENUES			3,231,316.00	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%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			0.00	0.00	0.0%
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	3,227,259.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,227,259.00	0.00	-100.0%
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%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
(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)			(3,227,259.00)	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	3,227,259.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	4,057.00	0.00	-100.0%
5) TOTAL, REVENUES			3,231,316.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			3,231,316.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,227,259.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,227,259.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,057.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	285.00	4,342.00	1,423.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			285.00	4,342.00	1,423.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			285.00	4,342.00	1,423.5%
2) Ending Balance, June 30 (E + F1e)			4,342.00	4,342.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,342.00	4,342.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,209,368.70	994,399.00	-17.8%
5) TOTAL, REVENUES			1,209,368.70	994,399.00	-17.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	464,949.16	284,683.00	-38.8%
3) Employee Benefits		3000-3999	141,581.42	138,718.00	-2.0%
4) Books and Supplies		4000-4999	50,811.29	10,000.00	-80.3%
5) Services and Other Operating Expenditures		5000-5999	22,293.78	25,920.00	16.3%
6) Capital Outlay		6000-6999	736,008.91	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,415,644.56	459,321.00	-67.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(206,275.86)	535,078.00	-359.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	200,000.00	0.0%
b) Transfers Out		7600-7629	200,000.00	200,000.00	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)			(206,275.86)	535,078.00	-359.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,348,605.81	3,142,329.95	-6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,348,605.81	3,142,329.95	-6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,348,605.81	3,142,329.95	-6.2%
2) Ending Balance, June 30 (E + F1e)			3,142,329.95	3,677,407.95	17.0%
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	3,142,329.95	3,677,407.95	17.0%
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	2,379,875.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	143,933.12		
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	633,353.20		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	58,453.37		
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			3,215,614.76		
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	73,284.81		
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			73,284.81		
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)			3,142,329.95		
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	759,833.16	562,043.00	-26.0%
Interest		8660	107,117.84	184,000.00	71.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	342,417.70	248,356.00	-27.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,209,368.70	994,399.00	-17.8%
TOTAL, REVENUES			1,209,368.70	994,399.00	-17.8%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	204,476.71	28,000.00	-86.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	61,108.29	64,210.00	5.1%
Other Classified Salaries		2900	199,364.16	192,473.00	-3.5%
TOTAL, CLASSIFIED SALARIES			464,949.16	284,683.00	-38.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	65,756.44	75,158.00	14.3%
OASDI/Medicare/Alternative		3301-3302	32,977.26	21,781.00	-34.0%
Health and Welfare Benefits		3401-3402	36,291.29	37,449.00	3.2%
Unemployment Insurance		3501-3502	215.55	144.00	-33.2%
Workers' Compensation		3601-3602	6,340.88	4,186.00	-34.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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			141,581.42	138,718.00	-2.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,724.39	10,000.00	48.7%
Noncapitalized Equipment		4400	44,086.90	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			50,811.29	10,000.00	-80.3%
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	3,750.00	2,250.00	-40.0%
Professional/Consulting Services and Operating Expenditures		5800	18,543.78	23,670.00	27.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,293.78	25,920.00	16.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	383,799.11	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,100.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	351,109.80	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			736,008.91	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,415,644.56	459,321.00	-67.6%
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	200,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			200,000.00	200,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	200,000.00	200,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			200,000.00	200,000.00	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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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	1,209,368.70	994,399.00	-17.8%
5) TOTAL, REVENUES			1,209,368.70	994,399.00	-17.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,415,644.56	459,321.00	-67.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,415,644.56	459,321.00	-67.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(206,275.86)	535,078.00	-359.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	200,000.00	0.0%
b) Transfers Out		7600-7629	200,000.00	200,000.00	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)			(206,275.86)	535,078.00	-359.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,348,605.81	3,142,329.95	-6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,348,605.81	3,142,329.95	-6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,348,605.81	3,142,329.95	-6.2%
2) Ending Balance, June 30 (E + F1e)			3,142,329.95	3,677,407.95	17.0%
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	3,142,329.95	3,677,407.95	17.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	216,860.64	202,666.00	-6.5%
4) Other Local Revenue		8600-8799	52,839,148.72	2,748,650.00	-94.8%
5) TOTAL, REVENUES			53,056,009.36	2,951,316.00	-94.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	42,454,284.52	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			42,454,284.52	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,601,724.84	2,951,316.00	-72.2%
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)			10,601,724.84	2,951,316.00	-72.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,728,195.99	45,329,920.83	30.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,728,195.99	45,329,920.83	30.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,728,195.99	45,329,920.83	30.5%
2) Ending Balance, June 30 (E + F1e)			45,329,920.83	48,281,236.83	6.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	45,329,920.83	48,281,236.83	6.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	45,901,554.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	535,088.00		
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			46,436,642.77		
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	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	1,106,721.94		
6) TOTAL, LIABILITIES			1,106,721.94		
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)			45,329,920.83		
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	216,860.64	202,666.00	-6.5%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			216,860.64	202,666.00	-6.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	45,040,521.94	0.00	-100.0%
Unsecured Roll		8612	1,774,345.66	2,748,650.00	54.9%
Prior Years' Taxes		8613	859,653.04	0.00	-100.0%
Supplemental Taxes		8614	649,208.70	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	9,829.47	0.00	-100.0%
Interest		8660	1,730,425.27	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,775,164.64	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			52,839,148.72	2,748,650.00	-94.8%
TOTAL, REVENUES			53,056,009.36	2,951,316.00	-94.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	30,514,356.32	0.00	-100.0%
Other Debt Service - Principal		7439	11,939,928.20	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			42,454,284.52	0.00	-100.0%
TOTAL, EXPENDITURES			42,454,284.52	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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	216,860.64	202,666.00	-6.5%
4) Other Local Revenue		8600-8799	52,839,148.72	2,748,650.00	-94.8%
5) TOTAL, REVENUES			53,056,009.36	2,951,316.00	-94.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	42,454,284.52	0.00	-100.0%
10) TOTAL, EXPENDITURES			42,454,284.52	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			10,601,724.84	2,951,316.00	-72.2%
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)			10,601,724.84	2,951,316.00	-72.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,728,195.99	45,329,920.83	30.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,728,195.99	45,329,920.83	30.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,728,195.99	45,329,920.83	30.5%
2) Ending Balance, June 30 (E + F1e)			45,329,920.83	48,281,236.83	6.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	45,329,920.83	48,281,236.83	6.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	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	3,597,892.56	3,150,000.00	-12.4%
5) TOTAL, REVENUES			3,597,892.56	3,150,000.00	-12.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,592,428.62	1,836,474.00	15.3%
3) Employee Benefits		3000-3999	2,365,776.66	835,946.00	-64.7%
4) Books and Supplies		4000-4999	31,584.55	97,900.00	210.0%
5) Services and Other Operating Expenses		5000-5999	245,990.30	273,445.00	11.2%
6) Depreciation and Amortization		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, EXPENSES			4,235,780.13	3,043,765.00	-28.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(637,887.57)	106,235.00	-116.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	702,893.86	162,841.00	-76.8%
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			(702,893.86)	(162,841.00)	-76.8%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,340,781.43)	(56,606.00)	-95.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,339,575.72	2,998,794.29	-30.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,339,575.72	2,998,794.29	-30.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,339,575.72	2,998,794.29	-30.9%
2) Ending Net Position, June 30 (E + F1e)			2,998,794.29	2,942,188.29	-1.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	2,998,794.29	2,942,188.29	-1.9%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,151,678.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	491,358.82		
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	55,832.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	5,793.98		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			3,704,663.15		
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	2,559.88		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	703,308.98		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			705,868.86		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			2,998,794.29		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	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					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	105,434.00	50,000.00	-52.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	3,492,458.56	3,100,000.00	-11.2%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,597,892.56	3,150,000.00	-12.4%
TOTAL, REVENUES			3,597,892.56	3,150,000.00	-12.4%
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					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Instructional Salaries		2100	1,351,229.86	1,593,213.00	17.9%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	52,210.46	53,527.00	2.5%
Clerical, Technical and Office Salaries		2400	188,988.30	189,734.00	0.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,592,428.62	1,836,474.00	15.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,031,901.39	473,575.00	-76.7%
OASDI/Medicare/Alternative		3301-3302	113,543.80	140,546.00	23.8%
Health and Welfare Benefits		3401-3402	187,351.29	183,443.00	-2.1%
Unemployment Insurance		3501-3502	742.45	952.00	28.2%
Workers' Compensation		3601-3602	21,833.52	27,026.00	23.8%
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	10,404.21	10,404.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,365,776.66	835,946.00	-64.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	442.73	0.00	-100.0%
Materials and Supplies		4300	27,163.47	92,200.00	239.4%
Noncapitalized Equipment		4400	3,978.35	5,700.00	43.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			31,584.55	97,900.00	210.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,346.13	1,500.00	11.4%
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	487.19	10,500.00	2,055.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	95,694.90	95,695.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	147,693.78	165,750.00	12.2%
Communications		5900	768.30	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			245,990.30	273,445.00	11.2%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			4,235,780.13	3,043,765.00	-28.1%
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	702,893.86	162,841.00	-76.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			702,893.86	162,841.00	-76.8%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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)			(702,893.86)	(162,841.00)	-76.8%

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	3,597,892.56	3,150,000.00	-12.4%
5) TOTAL, REVENUES			3,597,892.56	3,150,000.00	-12.4%
B. EXPENSES (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		4,235,780.13	3,043,765.00	-28.1%
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, EXPENSES			4,235,780.13	3,043,765.00	-28.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(637,887.57)	106,235.00	-116.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	702,893.86	162,841.00	-76.8%
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			(702,893.86)	(162,841.00)	-76.8%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,340,781.43)	(56,606.00)	-95.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,339,575.72	2,998,794.29	-30.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,339,575.72	2,998,794.29	-30.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,339,575.72	2,998,794.29	-30.9%
2) Ending Net Position, June 30 (E + F1e)			2,998,794.29	2,942,188.29	-1.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	2,998,794.29	2,942,188.29	-1.9%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT

2025 - 2026
Supplemental Forms
Unaudited Actuals

Board Meeting Date: September 03, 2026

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)	21,051.67	21,000.76	21,051.67	21,160.80	21,160.80	21,160.80
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	21,051.67	21,000.76	21,051.67	21,160.80	21,160.80	21,160.80
5. District Funded County Program ADA						
a. County Community Schools	82.69	78.36	82.69	82.61	82.61	82.61
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	82.69	78.36	82.69	82.61	82.61	82.61
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	21,134.36	21,079.12	21,134.36	21,243.41	21,243.41	21,243.41
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	159.67	166.38	159.67	159.00	159.00	159.00
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	159.67	166.38	159.67	159.00	159.00	159.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	159.67	166.38	159.67	159.00	159.00	159.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	47,003,802.38		47,003,802.38			47,003,802.38
Work in Progress	22,624,095.03		22,624,095.03	26,261,331.88	20,183,356.26	28,702,070.65
Total capital assets not being depreciated	69,627,897.41	0.00	69,627,897.41	26,261,331.88	20,183,356.26	75,705,873.03
Capital assets being depreciated:						
Land Improvements	43,419,351.85	(1.00)	43,419,350.85	12,230,622.06		55,649,972.91
Buildings	938,459,998.18		938,459,998.18	29,058,661.83		967,518,660.01
Equipment	93,729,072.44	6,803,527.73	100,532,600.17	5,622,150.37		106,154,750.54
Total capital assets being depreciated	1,075,608,422.47	6,803,526.73	1,082,411,949.20	46,911,434.26	0.00	1,129,323,383.46
Accumulated Depreciation for:						
Land Improvements	(38,615,101.27)		(38,615,101.27)	(1,298,598.38)		(39,913,699.65)
Buildings	(329,561,594.95)		(329,561,594.95)	(26,633,876.23)		(356,195,471.18)
Equipment	(64,953,910.34)		(64,953,910.34)	(15,038,991.75)		(79,992,902.09)
Total accumulated depreciation	(433,130,606.56)	0.00	(433,130,606.56)	(42,971,466.36)	0.00	(476,102,072.92)
Total capital assets being depreciated, net excluding lease and subscription assets	642,477,815.91	6,803,526.73	649,281,342.64	3,939,967.90	0.00	653,221,310.54
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	712,105,713.32	6,803,526.73	718,909,240.05	30,201,299.78	20,183,356.26	728,927,183.57
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

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	56.95%
	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	$202,339,489.15
	Appropriations Subject to Limit	$202,339,489.15
	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	4.51%
	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 03, 2026

Clerk / Secretary of the Governing Board

(Original signature required)

Printed Name: David Reid Title: 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: _____ Title: _____

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

For County Office of Education:	For School District:
Tara Clark	Linda Thurlo
Name	Name
Director District Fiscal Services	Executive Director Administrative Services
Title	Title
916-228-2294	916-294-9000
Telephone	Telephone
tclark@scoe.net	lthurlo@fcusd.org
E-mail Address	E-mail Address

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	ESSA: TITLE I PART A BASIS GRANTS LOW-INCOME & NEGLECTED	ESSA: SCHOOL IMPROVEMENT FUNDING LEAs	Special Ed: IDEA Basic Local Assistance Entitlement Part B, Section 611 Grant	Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School ISPs	Special Ed: IDEA Preschool Grants, Part B, Sec 619 Grant Sec 911	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619
FEDERAL CATALOG NUMBER	84.010	84.010	84.027	84.027	84.173	84.027A	84.173A
RESOURCE CODE	3010	3182	3310	3311	3315	3327	3345
REVENUE OBJECT	8290	8290	8181	8990	8182	8182	8182
LOCAL DESCRIPTION (if any)	01	01	SE-basic Grt Ent PL94-142		SE-PreSch Ent Non-Ris		
AWARD							
1. Prior Year Carryover	478,236.99	541,523.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	3,114,858.00	754,028.00	4,435,803.00	0.00	98,680.00	262,712.00	1,000.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	(1.07)	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	3,114,858.00	754,026.93	4,435,803.00	0.00	98,680.00	262,712.00	1,000.00
3. Required Matching Funds/Other	(9,868.91)	0.00	(25,949.00)	25,949.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	3,583,226.08	1,295,549.93	4,409,854.00	25,949.00	98,680.00	262,712.00	1,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	64,802.99	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	2,796,749.99	325,039.00	0.00	0.00	61,951.57	0.00	0.00
7. Contributed Matching Funds	(9,868.91)	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	2,786,881.08	389,841.99	0.00	0.00	61,951.57	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	3,251,563.37	501,499.93	4,409,854.00	25,949.00	98,680.00	262,712.00	1,000.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	3,251,563.37	501,499.93	4,409,854.00	25,949.00	98,680.00	262,712.00	1,000.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	001	002	003	004	005	006	007
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(464,682.29)	(111,657.94)	(4,409,854.00)	(25,949.00)	(36,728.43)	(262,712.00)	(1,000.00)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	464,682.29	111,657.94	4,409,854.00	25,949.00	36,728.43	262,712.00	1,000.00
14. Unused Grant Award Calculation (line 4 minus line 9)	331,662.71	794,050.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	331,662.71	794,050.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,261,432.28	501,499.93	4,409,854.00	25,949.00	98,680.00	262,712.00	1,000.00

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	Special Ed: IDEA Early Intervention Grants INTERVENTION	Special Ed: Alternate Dispute Resolution	Carl Perkins VOC Ed.	ESSA: TITLE II PART A SUPPORTING EFFECTIVE INSTRUCTION	ESSA: TITLE IV PART A STUDENT SUPPORT & ACADEMIC ENRICHMENT GRANTS	ESSA: TITLE III IMMIGRANT STUDENT PROGRAM	ESSA: TITLE III ENGLISH LEARNER STUDENT PROGRAM
FEDERAL CATALOG NUMBER	84.181	84.173A	84.048	84.367	84.424	84.365	84.365
RESOURCE CODE	3385	3395	3550	4035	4127	4201	4203
REVENUE OBJECT	8182	8182	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)				01	01	01	01
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	543,874.37	136,781.63	153,997.30	378,541.78
2. a. Current Year Award	91,745.00	15,157.00	136,331.00	456,445.00	246,459.00	152,055.00	433,311.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	1,241.00	0.00	2,041.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	91,745.00	15,157.00	136,331.00	456,445.00	247,700.00	152,055.00	435,352.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	91,745.00	15,157.00	136,331.00	1,000,319.37	384,481.63	306,052.30	813,893.78
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	25,795.30	65,823.78
6. Cash Received in Current Year	45,872.50	0.00	40,370.00	429,048.37	250,068.63	63,519.00	241,401.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	45,872.50	0.00	40,370.00	429,048.37	250,068.63	89,314.30	307,224.78
EXPENDITURES							
9. Donor-Authorized Expenditures	91,745.00	15,157.00	136,331.00	471,300.22	224,712.79	147,728.66	301,103.40
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	91,745.00	15,157.00	136,331.00	471,300.22	224,712.79	147,728.66	301,103.40
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	008	009	010	011	012	013	014
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(45,872.50)	(15,157.00)	(95,961.00)	(42,251.85)	25,355.84	(58,414.36)	6,121.38
a. Unearned Revenue	0.00	0.00	0.00	0.00	25,355.84	0.00	6,121.38
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	45,872.50	15,157.00	95,961.00	42,251.85	0.00	58,414.36	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	529,019.15	159,768.84	158,323.64	512,790.38
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	529,019.15	159,768.84	158,323.64	512,790.38
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	91,745.00	15,157.00	136,331.00	471,300.22	224,712.79	147,728.66	301,103.40

Description	015	016	017	018	019	020	
FEDERAL PROGRAM NAME	INDIAN EDUCATION	ESEA (ESSA): EDUCATION FOR HOMELESS CHILDREN & YOUTH	ADULT ED & ESL SECTION 231	ADULT ED SECONDARY ED SECTION 231	ADULT ED EL/CIVICS EDUCATION	Child Nutrition: NSLP Equipment Assistance Grants	TOTAL
FEDERAL CATALOG NUMBER	84.06	84.196	84.002A	84.002	84.002A	10.579	
RESOURCE CODE	4510	5630	3905	3913	3926	5314	
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)	01	01	FUND 11	FUND 11	FUND 11	FUND 13	
AWARD							
1. Prior Year Carryover	8,369.09	0.00	0.00	0.00	0.00	0.00	2,241,324.16
2. a. Current Year Award	18,965.00	78,086.85	244,924.00	89,607.00	38,808.00	0.00	10,668,974.85
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	(18,238.00)	0.00	0.00	0.00	0.00	0.00	(14,957.07)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	727.00	78,086.85	244,924.00	89,607.00	38,808.00	0.00	10,654,017.78
3. Required Matching Funds/Other	9,868.91	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	18,965.00	78,086.85	244,924.00	89,607.00	38,808.00	0.00	12,895,341.94
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	156,422.07
6. Cash Received in Current Year	(1,408.30)	54,660.00	165,805.00	49,390.00	16,790.00	0.00	4,539,256.76
7. Contributed Matching Funds	9,868.91	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	8,460.61	54,660.00	165,805.00	49,390.00	16,790.00	0.00	4,695,678.83
EXPENDITURES							
9. Donor-Authorized Expenditures	18,965.00	78,086.85	244,924.00	89,607.00	38,808.00	0.00	10,409,727.22
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	18,965.00	78,086.85	244,924.00	89,607.00	38,808.00	0.00	10,409,727.22
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts							

Description	015	016	017	018	019	020	
(line 8 minus line 9 plus line 12)	(10,504.39)	(23,426.85)	(79,119.00)	(40,217.00)	(22,018.00)	0.00	(5,714,048.39)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	31,477.22
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	10,504.39	23,426.85	79,119.00	40,217.00	22,018.00	0.00	5,745,525.61
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	2,485,614.72
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	2,485,614.72
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	9,096.09	78,086.85	244,924.00	89,607.00	38,808.00	0.00	10,409,727.22

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	ASES GRANT	Universal Pre Kinder Planning & Implementation	CA Partnership Academies CTE Agricultural Science	CTE Carrer Technical Educ. Incentive	K-12 Strong Workforce Program	Special Ed: Project Workability I LEA	TUPE
RESOURCE CODE	6010	6053	6385	6387	6388	6520	6695
REVENUE OBJECT	8590	8590	8590	8590	8590	8590/8699	8590/8980
LOCAL DESCRIPTION (if any)	FUND 01 PROJ 740		CA Partnership Academies CTE Agricultural Science	CTE Career Technical Educ. Incentive	K-12 Strong Workforce Program	Workability	
AWARD							
1. Prior Year Carryover	0.00	18,108.11	378.57	916,383.94	432,336.08	0.00	16,867.21
2. a. Current Year Award	820,928.20	0.00	0.00	1,031,447.00	185,652.00	107,280.00	85,455.00
b. Other Adjustments	0.00	0.00	0.00	0.00	(1,312.36)	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	820,928.20	0.00	0.00	1,031,447.00	184,339.64	107,280.00	85,455.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	820,928.20	18,108.11	378.57	1,947,830.94	616,675.72	107,280.00	102,322.21
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	18,108.11	378.57	916,382.94	168,359.15	0.00	0.00
6. Cash Received in Current Year	738,835.38	0.00	0.00	928,302.30	167,315.40	51,746.95	59,594.71
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	738,835.38	18,108.11	378.57	1,844,685.24	335,674.55	51,746.95	59,594.71
EXPENDITURES							
9. Donor-Authorized Expenditures	820,928.20	15,842.15	378.57	1,083,361.50	464,141.73	107,280.00	102,322.21
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	820,928.20	15,842.15	378.57	1,083,361.50	464,141.73	107,280.00	102,322.21
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	(.46)	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(82,092.82)	2,265.96	0.00	761,323.74	(128,467.64)	(55,533.05)	(42,727.50)

Description	001	002	003	004	005	006	007
a. Unearned Revenue	0.00	2,265.96		761,323.74	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	82,092.82	0.00	0.00	0.00	128,467.64	55,533.05	42,727.50
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	2,265.96	0.00	864,469.44	152,533.99	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	2,265.96	0.00	864,469.44	152,533.99	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	820,928.20	15,842.15	378.57	1,083,361.50	464,142.19	107,280.00	102,322.21

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	Agrigultural Career Tech Ed	CA Partnership Acadey PolyTech Academy	STRS On-Behalf Pension Contribution	CA Partnership Academies Business & Tech	CA Partnership Academies Consumer Science	UNIVERSAL PREKINDERGARTEN IMPLEMENTATION GRANT	STRS On-Behalf Pension Contrib
RESOURCE CODE	7010	7220	7690	7825	7826	6053	7690
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	Agricultural Career Tech Ed	CA Partnership Acadey PolyTech Academy	Fund 01	CA Partnership Academies Business & Tech	CA Partnership Academies Consumer Science	FUND 09	FUND 09
AWARD							
1. Prior Year Carryover	0.00	2,303.74	0.00	11,596.00	2,553.83	98,734.74	0.00
2. a. Current Year Award	20,322.61	72,900.00	13,807,333.00	72,900.00	81,000.00	0.00	77,160.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	20,322.61	72,900.00	13,807,333.00	72,900.00	81,000.00	0.00	77,160.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	20,322.61	75,203.74	13,807,333.00	84,496.00	83,553.83	98,734.74	77,160.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	2,303.74	0.00	11,596.00	2,553.83	98,734.74	0.00
6. Cash Received in Current Year	20,322.61	72,900.00	13,807,333.00	72,900.00	81,000.00	0.00	77,160.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	20,322.61	75,203.74	13,807,333.00	84,496.00	83,553.83	98,734.74	77,160.00
EXPENDITURES							
9. Donor-Authorized Expenditures	20,322.61	75,203.74	13,807,333.00	81,689.83	83,553.83	50,114.46	77,160.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	20,322.61	75,203.74	13,807,333.00	81,689.83	83,553.83	50,114.46	77,160.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	0.00	2,806.17	0.00	48,620.28	0.00

Description	008	009	010	011	012	013	014
a. Unearned Revenue	0.00	0.00	0.00	2,806.17	0.00	48,620.28	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	2,806.17	0.00	48,620.28	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	2,806.17	0.00	48,620.28	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	20,322.61	75,203.74	13,807,333.00	81,689.83	83,553.83	50,114.46	77,160.00

Description	015	016	017	018	019	
STATE PROGRAM NAME	STRS On-Behalf Pension Contrib	CHILD DEVELOPMENT: CALIFORNIA STATE PRESCHOOL PROGRAM	QUALITY RATING & IMPROVEMENT SYSTEM	STRS On-Behalf Pension Contribution	STRS On-Behalf Pension Contribution	**TOTAL**
RESOURCE CODE	7690	6105	6127	7690	7690	
REVENUE OBJECT	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	FUND 11	FUND 12	FUND 12	FUND 12	FUND 25	
AWARD						
1. Prior Year Carryover	0.00	888,444.94	49,822.66	0.00	0.00	2,437,529.82
2. a. Current Year Award	71,763.00	3,098,990.00	0.00	11,099.00	13,752.00	19,557,981.81
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	(1,312.36)
c. Adj Curr Yr Award (sum lines 2a & 2b)	71,763.00	3,098,990.00	0.00	11,099.00	13,752.00	19,556,669.45
3. Required Matching Funds/Other	0.00	115,627.19	0.00	0.00	0.00	115,627.19
4. Total Available Award (sum lines 1, 2c, & 3)	71,763.00	4,103,062.13	49,822.66	11,099.00	13,752.00	22,109,826.46
REVENUES						
5. Unearned Revenue Deferred from Prior Year	0.00	888,444.94	49,822.66	0.00	0.00	2,156,684.68
6. Cash Received in Current Year	71,763.00	3,098,990.00	0.00	11,099.00	13,752.00	19,273,014.35
7. Contributed Matching Funds	0.00	115,627.19	0.00	0.00	0.00	115,627.19
8. Total Available (sum lines 5, 6, & 7)	71,763.00	4,103,062.13	49,822.66	11,099.00	13,752.00	21,545,326.22
EXPENDITURES						
9. Donor-Authorized Expenditures	71,763.00	3,007,937.06	49,822.66	11,099.00	13,752.00	19,944,005.55
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	71,763.00	3,007,937.06	49,822.66	11,099.00	13,752.00	19,944,005.55
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	(.46)
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	1,095,125.07	0.00	0.00	0.00	1,601,320.21
a. Unearned Revenue	0.00	1,095,125.07	0.00	0.00	0.00	1,910,141.22

Description	015	016	017	018	019	
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	0.00	0.00	308,821.01
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	1,095,125.07	0.00	0.00	0.00	2,165,820.91
15. If Carryover is allowed, enter line 14 amount here	0.00	1,095,125.07	0.00	0.00	0.00	2,165,820.91
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	71,763.00	2,892,309.87	49,822.66	11,099.00	13,752.00	19,828,378.82

Description	001	002	003	004	005	006	007
LOCAL PROGRAM NAME	BULLYING PREVENTION	MEASURE H RANCHO SITES	SCHOOL READINESS	PTA	REIMBURSABLES	ELL NAVIGATOR GRANT	REFUGEE SUPPORT SVCS
RESOURCE CODE	9150	9700	9835	9915	9911	9340	9342
REVENUE OBJECT	8677	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)		FUND 01	FUND 01	FUND 01		FUND 11	FUND 11
AWARD							
1. Prior Year Carryover	3,307.16	393.52	0.00			132,462.08	14,878.75
2. a. Current Year Award	17,885.00	479,500.00	175,400.00	99,814.07	3,555,119.79	160,000.00	680.00
b. Other Adjustments	0.00	0.00	0.00			(95,176.79)	(14,878.75)
c. Adj Curr Yr Award (sum lines 2a & 2b)	17,885.00	479,500.00	175,400.00	99,814.07	3,555,119.79	64,823.21	(14,198.75)
3. Required Matching Funds/Other	0.00	0.00	0.00				
4. Total Available Award (sum lines 1, 2c, & 3)	21,192.16	479,893.52	175,400.00	99,814.07	3,555,119.79	197,285.29	680.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	1,807.16	393.52	0.00				.75
6. Cash Received in Current Year	19,385.00	479,500.00	117,808.65	91,287.81	2,607,345.33	106,612.01	(.75)
7. Contributed Matching Funds	0.00	0.00	0.00			9,092.46	
8. Total Available (sum lines 5, 6, & 7)	21,192.16	479,893.52	117,808.65	91,287.81	2,607,345.33	115,704.47	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	16,279.69	273,182.48	175,400.00	99,814.07	3,555,119.79	151,670.55	0.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00				0.00
11. Total Expenditures (lines 9 & 10)	16,279.69	273,182.48	175,400.00	99,814.07	3,555,119.79	151,670.55	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00				
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	4,912.47	206,711.04	(57,591.35)	(8,526.26)	(947,774.46)	(35,966.08)	0.00
a. Unearned Revenue	4,912.47	206,711.04	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00			
c. Accounts Receivable	0.00	0.00	57,591.35	8,526.26	947,774.46	35,966.08	0.00
14. Unused Grant Award Calculation							

Description	001	002	003	004	005	006	007
(line 4 minus line 9)	4,912.47	206,711.04	0.00	0.00	0.00	45,614.74	680.00
15. If Carryover is allowed, enter line 14 amount here	4,912.47	206,711.04	0.00	0.00	0.00	45,614.74	680.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	16,279.69	273,182.48	175,400.00	99,814.07	3,555,119.79	142,578.09	0.00

Description	008	
LOCAL PROGRAM NAME	RSS HOUSING ASSIST UKRAINIANS	TOTAL
RESOURCE CODE	9343	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)	FUND 11	
AWARD		
1. Prior Year Carryover	72,892.73	223,934.24
2. a. Current Year Award	6,000.00	4,494,398.86
b. Other Adjustments	(73,566.06)	(183,621.60)
c. Adj Curr Yr Award (sum lines 2a & 2b)	(67,566.06)	4,310,777.26
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	5,326.67	4,534,711.50
REVENUES		
5. Unearned Revenue Deferred from Prior Year	8,419.13	10,620.56
6. Cash Received in Current Year	4,425.00	3,426,363.05
7. Contributed Matching Funds	(9,092.46)	0.00
8. Total Available (sum lines 5, 6, & 7)	3,751.67	3,436,983.61
EXPENDITURES		
9. Donor-Authorized Expenditures	5,326.67	4,276,793.25
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	5,326.67	4,276,793.25
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,575.00)	(839,809.64)
a. Unearned Revenue	0.00	211,623.51
b. Accounts Payable		0.00
c. Accounts Receivable	1,575.00	1,051,433.15

Description	008	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	257,918.25
15. If Carryover is allowed, enter line 14 amount here	0.00	257,918.25
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	14,419.13	4,276,793.25

Description	001	002	003	
FEDERAL PROGRAM NAME	CHILD DEVELOPMENT: ARPA CALIFORNIA STATE PRESCHOOL PROGRAM RATE SUPPLEMENTS ARPA SUPPLEMENTS	CHILD NUTRITION SCHOOL PROGRAM	CHILD NUTRITION: CCFP CLAIMS	**TOTAL**
FEDERAL CATALOG NUMBER	93.575	10.555	10.558	
RESOURCE CODE	5066	5310	5320	
REVENUE OBJECT	8290	8XXX	8220	
LOCAL DESCRIPTION (if any)	FUND 12	FUND 13	FUND 13	
AWARD				
1. Prior Year Restricted Ending Balance	87,994.96	11,645,973.78	6,510.93	11,740,479.67
2. a. Current Year Award	0.00	15,361,516.66	563,557.18	15,925,073.84
b. Other Adjustments	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	15,361,516.66	563,557.18	15,925,073.84
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	87,994.96	27,007,490.44	570,068.11	27,665,553.51
REVENUES				
5. Cash Received in Current Year	0.00	13,704,392.72	512,262.58	14,216,655.30
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	1,657,123.94	51,294.60	1,708,418.54
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	1,657,123.94	51,294.60	1,708,418.54
8. Contributed Matching Funds	0.00	0.00	0.00	0.00
9. Total Available				

Description	001	002	003	
(sum lines 5, 7c, & 8)	0.00	15,361,516.66	563,557.18	15,925,073.84
EXPENDITURES				
10. Donor-Authorized Expenditures	87,994.96	13,811,464.44	472,790.11	14,372,249.51
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	87,994.96	13,811,464.44	472,790.11	14,372,249.51
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	0.00	13,196,026.00	97,278.00	13,293,304.00

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	LOTTERY	EDUCATION PROTECTION ACT	EXPANDED LEARNING OPPORTUNITIES PROGRAM	STUDENT SUPPORT AND PROFESSIONAL DEVELOPMENT DISCRETIONARY BLOCK GRANT	EDUCATOR EFFECTIVENESS, FY 2025-2026	NATIONAL BOARD CERTIFIED TEACHER INCENTIVE PROGRAM	LOTTERY INST MATERIALS PROP 20
RESOURCE CODE	1100	01-1400	2600	6019	6266	6271	6300
REVENUE OBJECT	8560	8012	8590	8590	8590	8590/8980	8560
LOCAL DESCRIPTION (if any)	FUND 01	EPA	FUND 01				FUND 01
AWARD							
1. Prior Year Restricted Ending Balance	0.00	0.00	5,626,787.67	0.00	872,168.05		10,340,928.68
2. a. Current Year Award	4,395,727.05	57,743,234.00	6,576,281.00	6,429,510.00		70,000.00	2,089,725.09
b. Other Adjustments	(180,834.57)			0.00			(273,732.22)
c. Adj Curr Yr Award (sum lines 2a & 2b)	4,214,892.48	57,743,234.00	6,576,281.00	6,429,510.00	0.00	70,000.00	1,815,992.87
3. Required Matching Funds/Other	(4,214,892.48)	(9,202.00)	(5,703.04)			12,584.70	
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	57,734,032.00	12,197,365.63	6,429,510.00	872,168.05	82,584.70	12,156,921.55
REVENUES							
5. Cash Received in Current Year	3,374,512.33	60,126,106.00	5,846,342.00	6,429,510.00	0.00	0.00	1,101,414.96
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00			0.00	0.00		
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	840,380.15	(2,382,872.00)	729,939.00	0.00	0.00	70,000.00	714,577.91
b. Noncurrent Accounts Receivable			0.00	0.00	0.00		
c. Current Accounts Receivable (line 7a minus line 7b)	840,380.15	(2,382,872.00)	729,939.00	0.00	0.00	70,000.00	714,577.91
8. Contributed Matching Funds	(4,214,892.48)	(9,202.00)	(5,703.04)	0.00	0.00	12,584.70	
9. Total Available (sum lines 5, 7c, & 8)	0.00	57,734,032.00	6,570,577.96	6,429,510.00	0.00	82,584.70	1,815,992.87
EXPENDITURES							
10. Donor-Authorized Expenditures		57,734,032.00	9,208,041.34	217,759.60	872,168.05	82,584.70	0.00
11. Non Donor-Authorized							

Description	001	002	003	004	005	006	007
Expenditures				0.00			
12. Total Expenditures (line 10 plus line 11)	0.00	57,734,032.00	9,208,041.34	217,759.60	872,168.05	82,584.70	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	2,989,324.29	6,211,750.40	0.00	0.00	12,156,921.55

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	ANTIBIAS EDUCATION GRANT	CA COMMUNITY SCHOOLS PARTNERSHIP ACT: IMPLEMENTATION GRANT	SPECIAL EDUCATION	MENTAL HEALTH-RELATED SERVICES	SPECIAL EDUCATION EARLY INTERVENTION PRESCHOOL GRANT	ARTS, MUSIC, AND INSTRUCTIONAL MATERIALS DISCRETIONARY BLOCK GRANT	ARTS AND MUSIC IN SCHOOLS
RESOURCE CODE	6318	6332	6500	6546	6547	6762	6770
REVENUE OBJECT	8590	8590	8XXX	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							AMS PROP 28
AWARD							
1. Prior Year Restricted Ending Balance	55,869.39	192,747.22	1,227,141.00	0.00	118,864.62	4,335,896.00	4,505,231.06
2. a. Current Year Award	0.00	2,300,000.00	20,568,694.58	1,793,855.00	1,134,470.00	0.00	3,427,482.00
b. Other Adjustments						0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	2,300,000.00	20,568,694.58	1,793,855.00	1,134,470.00	0.00	3,427,482.00
3. Required Matching Funds/Other			52,134,229.47	1,874,863.40			
4. Total Available Award (sum lines 1, 2c, & 3)	55,869.39	2,492,747.22	73,930,065.05	3,668,718.40	1,253,334.62	4,335,896.00	7,932,713.06
REVENUES							
5. Cash Received in Current Year	0.00	2,070,000.00	18,318,998.48	1,626,411.00	1,019,808.00	0.00	3,118,698.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00					0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	230,000.00	2,249,696.10	167,444.00	114,662.00	0.00	308,784.00
b. Noncurrent Accounts Receivable	0.00					0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	230,000.00	2,249,696.10	167,444.00	114,662.00	0.00	308,784.00
8. Contributed Matching Funds			52,134,229.47	1,874,863.40		0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	2,300,000.00	72,702,924.05	3,668,718.40	1,134,470.00	0.00	3,427,482.00
EXPENDITURES							
10. Donor-Authorized Expenditures	55,869.39	2,030,893.46	72,732,924.05	3,668,718.40	1,217,585.00	4,335,896.00	3,166,754.85
11. Non Donor-Authorized							

Description	008	009	010	011	012	013	014
Expenditures						0.00	0.00
12. Total Expenditures (line 10 plus line 11)	55,869.39	2,030,893.46	72,732,924.05	3,668,718.40	1,217,585.00	4,335,896.00	3,166,754.85
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	461,853.76	1,197,141.00	0.00	35,749.62	0.00	4,765,958.21

Description	015	016	017	018	019	020	021
STATE PROGRAM NAME	CHILD NUTRITION: KITCHEN INFRASTRUCTURE AND TRAINING FUNDS	COLLEGE & CAREER ACCESS PATHWAYS	SB 117 COVID-19 LEA RESPONSE FUNDS	LCFF EQUITY MULTIPLIER	A-G ACCESS/SUCCESS GRANT	A-G LEARNING LOSS MITIGATION GRANT	CLASSIFIED SCHOOL EMPLOYEE SUMMER ASSISTANCE PROGRAM
RESOURCE CODE	7032	7339	7388	7399	7412	7413	7415
REVENUE OBJECT	8520	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	KIT FUNDS	FUND 01					CSESAP
AWARD							
1. Prior Year Restricted Ending Balance	225,606.19	55,460.71	313,552.00	1,343,040.62	267,757.00	15,832.00	0.00
2. a. Current Year Award	(131.71)	0.00	0.00	700,585.00	0.00	0.00	412,049.00
b. Other Adjustments	0.00	0.00	0.00		0.00	0.00	(81,508.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	(131.71)	0.00	0.00	700,585.00	0.00	0.00	330,541.00
3. Required Matching Funds/Other				105,296.63	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	225,474.48	55,460.71	313,552.00	2,148,922.25	267,757.00	15,832.00	330,541.00
REVENUES							
5. Cash Received in Current Year	(131.71)	0.00	0.00	560,468.00	0.00	0.00	(81,508.00)
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00		0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	140,117.00	0.00	0.00	412,049.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00		0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	140,117.00	0.00	0.00	412,049.00
8. Contributed Matching Funds	0.00	0.00	0.00	105,296.63	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	(131.71)	0.00	0.00	805,881.63	0.00	0.00	330,541.00
EXPENDITURES							
10. Donor-Authorized Expenditures	225,474.48	32,515.37	0.00	596,613.92	267,757.00	15,832.00	330,541.00
11. Non Donor-Authorized							

Description	015	016	017	018	019	020	021
Expenditures			0.00		0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	225,474.48	32,515.37	0.00	596,613.92	267,757.00	15,832.00	330,541.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	22,945.34	313,552.00	1,552,308.33	0.00	0.00	0.00

Description	022	023	024	025	026	027	028
STATE PROGRAM NAME	LEARNING RECOVERY EMERGENCY BLOCK GRANT	LITERACY SCREENING	ETHNIC STUDIES	CYBHI (133)	ETHNIC STUDIES BLOCK GRANT/LITERACY SCREENING (142)/CYBHI (133)	MAINTENANCE	LOTTERY: UNRESTRICTED (NON-PROP 20)
RESOURCE CODE	7435	7807	7808	7809	7810	8150	1100
REVENUE OBJECT	8590	8590	8590	8590	8590	8980/8699	8560
LOCAL DESCRIPTION (if any)	LREBG	FUND 01	FUND 01		FUND 01	MAINTENANCE	FUND 09
AWARD							
1. Prior Year Restricted Ending Balance	5,770,716.33	0.00	0.00		751,209.06	2,572,087.90	0.00
2. a. Current Year Award	769,005.00	148,500.00	0.00	146,600.00	0.00	117,808.46	34,746.64
b. Other Adjustments	0.00	0.00	0.00		0.00	0.00	(1,289.59)
c. Adj Curr Yr Award (sum lines 2a & 2b)	769,005.00	148,500.00	0.00	146,600.00	0.00	117,808.46	33,457.05
3. Required Matching Funds/Other	0.00	88,612.00	12,534.66	650,062.40	(751,209.06)	10,742,342.00	(33,457.05)
4. Total Available Award (sum lines 1, 2c, & 3)	6,539,721.33	237,112.00	12,534.66	796,662.40	0.00	13,432,238.36	0.00
REVENUES							
5. Cash Received in Current Year	769,005.00	148,500.00	0.00	146,600.00	0.00	117,808.46	23,046.22
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	10,410.83
b. Noncurrent Accounts Receivable	0.00	0.00	0.00		0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	10,410.83
8. Contributed Matching Funds	0.00	88,612.00	12,534.66	650,062.40	(751,209.06)	10,742,342.00	(33,457.05)
9. Total Available (sum lines 5, 7c, & 8)	769,005.00	237,112.00	12,534.66	796,662.40	(751,209.06)	10,860,150.46	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	4,260,857.07	0.00	6,702.52	247,487.37	0.00	10,885,894.16	0.00
11. Non Donor-Authorized Expenditures		0.00			0.00		0.00

Description	022	023	024	025	026	027	028
12. Total Expenditures (line 10 plus line 11)	4,260,857.07	0.00	6,702.52	247,487.37	0.00	10,885,894.16	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	2,278,864.26	237,112.00	5,832.14	549,175.03	0.00	2,546,344.20	0.00

Description	029	030	031	032	033	034	035
STATE PROGRAM NAME	EDUCATION PROTECTION ACT	STUDENT SUPPORT AND PDBG	EDUCATOR EFFECTIVENESS BLOCK GRANT	LOTTERY: INSTRUCTIONAL MATERIALS (PROP 20)	MENTAL HEALTH RELATED SERVICES	ARTS AND MUSIC IN SCHOOLS	LEARNING RECOVERY EMERGENCY BLOCK GRANT
RESOURCE CODE	1400	6019	6266	6300	6546	6770	7435
REVENUE OBJECT	8012	8590	8590	8560	8560	8560	8590
LOCAL DESCRIPTION (if any)	FUND 09	FUND 09	FUND 09	FUND 09	FUND 09	FUND 09	FUND 09
AWARD							
1. Prior Year Restricted Ending Balance	0.00	0.00	8,943.49	61,818.34	13,084.38	16,344.00	71,105.05
2. a. Current Year Award	439,444.00	44,533.00	0.00	16,518.78	13,628.00	23,266.00	6,233.00
b. Other Adjustments		0.00	0.00	(1,494.30)	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	439,444.00	44,533.00	0.00	15,024.48	13,628.00	23,266.00	6,233.00
3. Required Matching Funds/Other		0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	439,444.00	44,533.00	8,943.49	76,842.82	26,712.38	39,610.00	77,338.05
REVENUES							
5. Cash Received in Current Year	457,253.00	44,533.00	0.00	7,515.67	11,074.00	21,168.00	6,233.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	(17,809.00)	0.00	0.00	7,508.81	2,554.00	2,098.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00		0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	(17,809.00)	0.00	0.00	7,508.81	2,554.00	2,098.00	0.00
8. Contributed Matching Funds		0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	439,444.00	44,533.00	0.00	15,024.48	13,628.00	23,266.00	6,233.00
EXPENDITURES							
10. Donor-Authorized Expenditures	439,444.00	0.00	8,943.49	23,456.85	19,073.53	39,610.00	61,535.48
11. Non Donor-Authorized Expenditures		0.00	0.00		0.00	0.00	0.00
12. Total Expenditures							

Description	029	030	031	032	033	034	035
(line 10 plus line 11)	439,444.00	0.00	8,943.49	23,456.85	19,073.53	39,610.00	61,535.48
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	0.00	44,533.00	0.00	53,385.97	7,638.85	0.00	15,802.57

Description	036	037	038	039	040	041	042
STATE PROGRAM NAME	LITERACY SCREENING PROFESSIONAL DEVELOPMENT	ADULT ED	CALWORKS	ADULT ED BLOCK GRANT	CHILD DEVELOPMENT RESERVE ACCOUNT	EARLY EDUCATION CSPP ONE TIME FUNDS	CHILD NUTRITION: FOOD BEST PRACTICES
RESOURCE CODE	7810	0030	6371	6391	6130	7810	7033
REVENUE OBJECT	8590	8XXX	8590	8590	8660/8990	8590	8520
LOCAL DESCRIPTION (if any)	FUND 09	FUND 11	FUND 11	FUND 11	FUND 12	FUND 12	FUND 13
AWARD							
1. Prior Year Restricted Ending Balance	783.00	1,066,302.69	361,083.94	17,578.30	480,591.00	1,590,976.00	49,846.65
2. a. Current Year Award	1,424.00	0.00	221,560.00	918,053.00	20,322.60	522,641.00	(49,846.65)
b. Other Adjustments	0.00	44,299.00	0.00			0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,424.00	44,299.00	221,560.00	918,053.00	20,322.60	522,641.00	(49,846.65)
3. Required Matching Funds/Other		87,866.90			(16,418.00)	0.00	
4. Total Available Award (sum lines 1, 2c, & 3)	2,207.00	1,198,468.59	582,643.94	935,631.30	484,495.60	2,113,617.00	0.00
REVENUES							
5. Cash Received in Current Year	1,424.00	21,511.00	221,560.00	841,549.00	20,322.60	522,641.00	(49,846.65)
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00		0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	22,788.00	0.00	76,504.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00		0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	22,788.00	0.00	76,504.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	87,866.90			(16,418.00)	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	1,424.00	132,165.90	221,560.00	918,053.00	3,904.60	522,641.00	(49,846.65)
EXPENDITURES							
10. Donor-Authorized Expenditures	419.16	54,964.00	174,149.77	930,188.40	0.00	0.00	0.00
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00		0.00	0.00	0.00
12. Total Expenditures							

Description	036	037	038	039	040	041	042
(line 10 plus line 11)	419.16	54,964.00	174,149.77	930,188.40	0.00	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,787.84	1,143,504.59	408,494.17	5,442.90	484,495.60	2,113,617.00	0.00

Description	TOTAL
STATE PROGRAM NAME	
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted Ending Balance	42,329,352.34
2. a. Current Year Award	111,035,917.84
b. Other Adjustments	(494,559.68)
c. Adj Curr Yr Award (sum lines 2a & 2b)	110,541,358.16
3. Required Matching Funds/Other	60,677,510.53
4. Total Available Award (sum lines 1, 2c, & 3)	213,548,221.03
REVENUES	
5. Cash Received in Current Year	106,842,526.36
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	3,698,831.80
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	3,698,831.80
8. Contributed Matching Funds	60,677,510.53
9. Total Available (sum lines 5, 7c, & 8)	171,218,868.69
EXPENDITURES	
10. Donor-Authorized Expenditures	173,944,686.41
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	173,944,686.41
RESTRICTED ENDING BALANCE	

Description	
13. Current Year (line 4 minus line 10)	39,603,534.62

Description	001	002	003	004	005	006	007
LOCAL PROGRAM NAME	Cal Safe Academic Support	CAL SAFE CHILD CARE	NATIONAL BOARD CERTIFICATION	GATE	INSTRUCTIONAL MATERIALS	PROFESSIONAL LEARNING	ETIS
RESOURCE CODE	0022	0023	0027	0036	0037	0038	0039
REVENUE OBJECT	8980	8980	8699/8980	8699/8980	8980	8980	8980
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	0.00	0.00	0.00	0.00	2,746,453.46	0.00	1,787,840.07
2. a. Current Year Award	0.00	0.00	200.00	0.00	9,902.31	0.00	2,331,777.85
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	(71,309.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	200.00	0.00	9,902.31	0.00	2,260,468.85
3. Required Matching Funds/Other	186,153.40	157,937.96	46,694.72	15,699.97	1,760,929.00	413,230.59	8,547,803.00
4. Total Available Award (sum lines 1, 2c, & 3)	186,153.40	157,937.96	46,894.72	15,699.97	4,517,284.77	413,230.59	12,596,111.92
REVENUES							
5. Cash Received in Current Year	0.00	0.00	0.00	0.00	9,902.31	0.00	393,123.85
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	200.00	0.00	0.00	0.00	1,867,345.00
b. Noncurrent Accounts Receivable	0.00	0.00		0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	200.00	0.00	0.00	0.00	1,867,345.00
8. Contributed Matching Funds	186,153.40	157,937.96	46,894.72	15,699.97	1,760,929.00	413,230.59	8,547,803.00
9. Total Available (sum lines 5, 7c, & 8)	186,153.40	157,937.96	47,094.72	15,699.97	1,770,831.31	413,230.59	10,808,271.85
EXPENDITURES							
10. Donor-Authorized Expenditures	186,153.40	157,937.96	46,894.72	15,699.97	1,644,451.21	413,230.59	11,628,154.93
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	001	002	003	004	005	006	007
12. Total Expenditures (line 10 plus line 11)	186,153.40	157,937.96	46,894.72	15,699.97	1,644,451.21	413,230.59	11,628,154.93
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	0.00	2,872,833.56	0.00	967,956.99

Description	008	009	010	011	012	013	014
LOCAL PROGRAM NAME	TEACHER INDUCTION PROGRAM	SEL-SOCIAL EMOTIONAL LEARNING	VISUAL & PERFORMING ARTS	FCEA	CSEA	ATHLETICS/PE	MAA
RESOURCE CODE	0041	0138	0140	0380	0381	0385	0485
REVENUE OBJECT	8980	8980	8699/8980	8699/8980	8699	8699/8980	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	0.00	26,677.42	0.00	0.00	0.00	265,569.00	691,839.88
2. a. Current Year Award	2,500.00	0.00	0.00	218,375.00	1,343.93	48,778.63	140,950.13
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,500.00	0.00	0.00	218,375.00	1,343.93	48,778.63	140,950.13
3. Required Matching Funds/Other	667,448.26	248,128.25	5,159,042.36	91,142.22	(1,343.93)	4,182,590.82	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	669,948.26	274,805.67	5,159,042.36	309,517.22	0.00	4,496,938.45	832,790.01
REVENUES							
5. Cash Received in Current Year	0.00	0.00	0.00	218,375.00	1,343.93	48,778.63	140,950.13
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	667,448.26	248,128.25	5,159,042.36	91,142.22	(1,343.93)	4,182,590.82	0.00
9. Total Available (sum lines 5, 7c, & 8)	669,948.26	248,128.25	5,159,042.36	309,517.22	0.00	4,231,369.45	140,950.13
EXPENDITURES							
10. Donor-Authorized Expenditures	669,948.26	223,815.67	5,159,042.36	309,517.22	0.00	4,227,469.14	323,146.25
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	008	009	010	011	012	013	014
12. Total Expenditures (line 10 plus line 11)	669,948.26	223,815.67	5,159,042.36	309,517.22	0.00	4,227,469.14	323,146.25
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	50,990.00	0.00	0.00	0.00	269,469.31	509,643.76

Description	015	016	017	018	019	020	021
LOCAL PROGRAM NAME	NATIONAL UNIVERSITY	SETA HEADSTART PRSCHL LAND USE	SUPPLEMENTAL	CTE/ROP	STUDENT TRANSPORTATION	LEA MEDI-CAL BILLING OPTION	CYBHI REVENUE
RESOURCE CODE	0487	0655	0711	0712	0730	9016	9020
REVENUE OBJECT	8699/8980	8650	8980	8980	8XXX	8699	8699
LOCAL DESCRIPTION (if any)						5640 PRIOR TO FY 21-22	
AWARD							
1. Prior Year Restricted Ending Balance	0.00	0.00	6,460,519.55	671,269.17	297,760.00	5,132,444.69	0.00
2. a. Current Year Award	6,060.00	8,400.00	0.00	0.00	4,443,677.85	1,725,240.06	77,330.86
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	6,060.00	8,400.00	0.00	0.00	4,443,677.85	1,725,240.06	77,330.86
3. Required Matching Funds/Other	1,059.61	(8,400.00)	17,297,488.97	2,556,714.00	4,935,942.58	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	7,119.61	0.00	23,758,008.52	3,227,983.17	9,677,380.43	6,857,684.75	77,330.86
REVENUES							
5. Cash Received in Current Year	4,860.00	8,400.00	0.00	0.00	3,962,514.85	1,725,240.06	77,330.86
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	1,200.00	0.00	0.00	0.00	481,163.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	1,200.00	0.00	0.00	0.00	481,163.00	0.00	0.00
8. Contributed Matching Funds	1,059.61	(8,400.00)	17,297,488.97	2,556,714.00	4,935,942.58	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	7,119.61	0.00	17,297,488.97	2,556,714.00	9,379,620.43	1,725,240.06	77,330.86
EXPENDITURES							
10. Donor-Authorized Expenditures	7,119.61	0.00	17,396,741.76	2,632,849.88	9,274,607.02	1,676,454.06	0.00
11. Non Donor-Authorized							

Description	015	016	017	018	019	020	021
Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	7,119.61	0.00	17,396,741.76	2,632,849.88	9,274,607.02	1,676,454.06	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	6,361,266.76	595,133.29	402,773.41	5,181,230.69	77,330.86

Description	022	023	024	025	026	027	028
LOCAL PROGRAM NAME	FFA YEAR LONG SERVE	SCHOLAR DOLLARS - TIAA	CHICK FIL A	KAISER HEAL GRANT	UC DAVIS	CEI COMMUNITY ENGAGEMENT INITIATIVE	MINDFULNESS WELLNESS GRANT
RESOURCE CODE	9054	9058	9073	9093	9094	9095	9130
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	0.00	14,642.96	0.00	7,949.32	0.00	0.00	0.00
2. a. Current Year Award	2,600.00	0.00	250.00	0.00	19,427.64	70,000.00	
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,600.00	0.00	250.00	0.00	19,427.64	70,000.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	(25.75)
4. Total Available Award (sum lines 1, 2c, & 3)	2,600.00	14,642.96	250.00	7,949.32	19,427.64	70,000.00	(25.75)
REVENUES							
5. Cash Received in Current Year	2,600.00	0.00	250.00	0.00	0.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	19,427.64	70,000.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	19,427.64	70,000.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	(25.75)
9. Total Available (sum lines 5, 7c, & 8)	2,600.00	0.00	250.00	0.00	19,427.64	70,000.00	(25.75)
EXPENDITURES							
10. Donor-Authorized Expenditures	437.72	1,752.29	0.00	7,949.32	19,427.64	14,616.30	(25.75)
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	022	023	024	025	026	027	028
12. Total Expenditures (line 10 plus line 11)	437.72	1,752.29	0.00	7,949.32	19,427.64	14,616.30	(25.75)
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	2,162.28	12,890.67	250.00	0.00	0.00	55,383.70	0.00

Description	029	030	031	032	033	034	035
LOCAL PROGRAM NAME	TUPE MINI GRANTS	FOLSOM CORDOVA EDUCATION FOUNDATION	FOLSOM GARDEN CLUB	MILLER FAMILY FOUNDATION 2	MICRON	ROTC	SAC BEE-CLIMATE SOLUTIONS
RESOURCE CODE	9333	9352	9353	9585	9696	9810	9820
REVENUE OBJECT	8699	8699	8699	8699	8699	8699/8980	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	0.00	1,031.29	1,960.18	4,746.02	2,331.57	92.10	498.00
2. a. Current Year Award	6,000.00	0.00	2,950.00	10,000.00	0.00	72,040.70	0.00
b. Other Adjustments	0.00	0.00	(101.00)	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	6,000.00	0.00	2,849.00	10,000.00	0.00	72,040.70	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	214,030.85	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	6,000.00	1,031.29	4,809.18	14,746.02	2,331.57	286,163.65	498.00
REVENUES							
5. Cash Received in Current Year	6,000.00	0.00	2,849.00	10,000.00	0.00	57,535.87	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	14,504.83	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	14,504.83	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	214,030.85	0.00
9. Total Available (sum lines 5, 7c, & 8)	6,000.00	0.00	2,849.00	10,000.00	0.00	286,071.55	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	1,031.29	322.68	8,939.26	600.10	286,071.55	0.00
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	029	030	031	032	033	034	035
12. Total Expenditures (line 10 plus line 11)	0.00	1,031.29	322.68	8,939.26	600.10	286,071.55	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	6,000.00	0.00	4,486.50	5,806.76	1,731.47	92.10	498.00

Description	036	037	038	039	040	041	042
LOCAL PROGRAM NAME	SCOE CTE LEAD	DONATIONS	SOARING SCHOLARS SCHOOL SUPPLIES	INTEL DONATIONS	SPROUTS GARDEN GRANT	GARDEN GRANT	NEXTED PROJ.
RESOURCE CODE	9830	9913	9914	9917	9918	9919	9921
REVENUE OBJECT	8699	8699/8980	8699	8699	8699	8699/8980	8699/8980
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	0.00	420,775.00	0.00	494,251.01	0.00	3,213.46	6,821.67
2. a. Current Year Award	28,288.79	114,219.66	0.00	8,821.22	10,000.00	0.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	28,288.79	114,219.66	0.00	8,821.22	10,000.00	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	28,288.79	534,994.66	0.00	503,072.23	10,000.00	3,213.46	6,821.67
REVENUES							
5. Cash Received in Current Year	20,758.42	109,963.41	0.00	8,821.22	10,000.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	7,530.37	4,256.25	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	7,530.37	4,256.25	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	28,288.79	114,219.66	0.00	8,821.22	10,000.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	18,481.68	105,890.46	0.00	86,172.92	7,121.29	576.55	1,477.15
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	036	037	038	039	040	041	042
12. Total Expenditures (line 10 plus line 11)	18,481.68	105,890.46	0.00	86,172.92	7,121.29	576.55	1,477.15
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	9,807.11	429,104.20	0.00	416,899.31	2,878.71	2,636.91	5,344.52

Description	043	044	045	046	047	048	049
LOCAL PROGRAM NAME	HARBOR FREIGHT TOOLS 4 SCHOOLS	SUPPLEMENTAL	DONATIONS	DONATIONS	TRANSPORTATION EQUIPMENT	FACILITIES USE	STUDENT CARE
RESOURCE CODE	9922	0711	9913	9913	0730	0705	0780
REVENUE OBJECT	8699	8980	8699	8699	8919	8650/8699/8980	8660/8689/8699
LOCAL DESCRIPTION (if any)		FUND 09	FUND 09	FUND 11	FUND 15	FUND 40	FUND 63
AWARD							
1. Prior Year Restricted Ending Balance	34,200.52	0.00	1,089.89	26,330.00	977,589.75	865,425.12	4,339,575.72
2. a. Current Year Award	0.00	123,512.00	0.00	15.00	30,617.00	857,015.96	3,492,458.56
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	105,434.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	123,512.00	0.00	15.00	30,617.00	857,015.96	3,597,892.56
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	34,200.52	123,512.00	1,089.89	26,345.00	2,008,206.75	1,722,441.08	7,937,468.28
REVENUES							
5. Cash Received in Current Year	0.00	123,512.00	0.00	15.00	13,732.00	601,189.60	3,542,060.56
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	16,885.00	255,826.36	55,832.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	16,885.00	255,826.36	55,832.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	123,512.00	0.00	15.00	1,030,617.00	857,015.96	3,597,892.56
EXPENDITURES							
10. Donor-Authorized Expenditures	34,200.52	123,512.00	268.94	0.00	2,123.00	711,247.99	4,938,673.99
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	043	044	045	046	047	048	049
12. Total Expenditures (line 10 plus line 11)	34,200.52	123,512.00	268.94	0.00	2,123.00	711,247.99	4,938,673.99
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	820.95	26,345.00	2,006,083.75	1,011,193.09	2,998,794.29

Description	TOTAL
LOCAL PROGRAM NAME	
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted Ending Balance	25,282,896.82
2. a. Current Year Award	13,862,753.15
b. Other Adjustments	34,024.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	13,896,777.15
3. Required Matching Funds/Other	47,472,266.88
4. Total Available Award (sum lines 1, 2c, & 3)	86,651,940.85
REVENUES	
5. Cash Received in Current Year	11,100,106.70
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	2,796,670.45
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	2,796,670.45
8. Contributed Matching Funds	47,472,466.88
9. Total Available (sum lines 5, 7c, & 8)	61,369,244.03
EXPENDITURES	
10. Donor-Authorized Expenditures	62,364,102.90
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	62,364,102.90

Description	
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	24,287,837.95

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	149,220,596.84	301	6,137.37	303	149,214,459.47	305	2,560,575.01	3,420,757.78	307	145,793,701.69	309
2000 - Classified Salaries	69,382,365.07	311	51,426.41	313	69,330,938.66	315	6,579,183.44	11,750,690.47	317	57,580,248.19	319
3000 - Employee Benefits	88,632,036.94	321	6,082.92	323	88,625,954.02	325	3,570,179.29	5,793,132.16	327	82,832,821.86	329
4000 - Books, Supplies Equip Replace. (6500)	12,223,966.24	331	69,311.98	333	12,154,654.26	335	1,143,031.07	1,230,786.54	337	10,923,867.72	339
5000 - Services. . . & 7300 - Indirect Costs	41,426,245.57	341	95,822.39	343	41,330,423.18	345	8,606,841.85	9,528,804.61	347	31,801,618.57	349
				TOTAL	360,656,429.59	365			TOTAL	328,932,258.03	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	115,416,640.99	375
2. Salaries of Instructional Aides Per EC 41011	2100	18,299,101.73	380
3. STRS	3101 & 3102	32,079,726.80	382
4. PERS	3201 & 3202	4,954,851.48	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	3,101,549.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	10,967,756.56	385
7. Unemployment Insurance	3501 & 3502	64,863.75	390
8. Workers' Compensation Insurance	3601 & 3602	1,993,435.76	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	443,440.03	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		187,321,366.10	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		174,047.34	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		187,321,366.10	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		56.95%	
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)	56.95%	
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).	328,932,258.03	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Resource 6546 SB820 Mental Health Svcs is used for Mental Health support - no classroom instructional teachers . Resource 2600 Expanded Learning Opportunity Program is also excluded as there are not any instructional teachers paid using that resource.

Fund: 01 General Fund
Resource: 0000 Unrestricted

Description	Object	2026-27 Budget
Ending Fund Balance	979Z	33,076,629.29
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	75,000.00
Stores	9712	0.00
Prepaid Expenditures	9713	1,016,483.51
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	11,946,265.68
Cash with Fiscal Agent - Trust Acct PERS/STRS (Reduced by $7,858,402.68)	9760	*0.00*
Resource 0037: Instructional Material ($ $3,138,090.56 reduced by 27.01%)	9760	*2,290,460.92*
Resource 0039: Technology & Info Systems ($967,956.99 reduced by 27.01%)	9760	*706,502.13*
Resource 0138: Connectedness & Wellbeing ($50,990.00 reduced by 27.01%)	9760	*37,217.09*
Resource 0385: Athletics/PE ($296,330.31 reduced by 27.01%)	9760	*216,288.53*
Resource 0485: Medi-Cal Billing ($367,447.76 reduced by 27.01%)	9760	*268,196.45*
Resource 0711: Supplemental	9760	*5,799,391.76*
Resource 0712: CTE ($610,362.29 reduced by 27.01%)	9760	*445,497.33*
Resource 0730: Student Transportation ($632,610.41 reduced by 27.01%)	9760	*461,711.47*
Liability - Compensated Absences for 12 Month Employees	9760	*1,721,000.00*
Assigned		
Other Assignments	9780	8,590,758.00
Set aside for negotiations	9780	*8,590,758.00*
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	11,448,122.10
Unassigned/Unappropriated	9790	0.00

Fund: 01 General Fund
Resource: 0000 Unrestricted

Description	Object	2025-26 Unaudited Actuals
Ending Fund Balance	979Z	33,094,396.29
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	75,000.00
Stores	9712	0.00
Prepaid Expenditures	9713	1,698,531.84
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	11,617,045.45
Cash with Fiscal Agent - Trust Acct PERS/STRS (Reduced by $7,858,402.68)	9760	*0.00*
Resource 0037: Instructional Material ($2,872,833.56 reduced by 37.65%)	9760	*1,791,354.48*
Resource 0039: Technology & Info Systems ($967,956.99 reduced by 37.65%)	9760	*603,569.28*
Resource 0138: Connectedness & Wellbeing ($50,990.00 reduced by 37.65%)	9760	*31,794.80*
Resource 0385: Athletics/PE ($269,469.31 reduced by 37.65%)	9760	*168,027.51*
Resource 0485: Medi-Cal Billing ($509,643.76 reduced by 37.65%)	9760	*317,788.21*
Resource 0711: Supplemental	9760	*6,361,266.76*
Resource 0712: CTE ($595,133.29 reduced by 37.65%)	9760	*371,095.18*
Resource 0730: Student Transportation ($402,773.41 reduced by 37.65%)	9760	*251,149.23*
Liability - Compensated Absences for 12 Month Employees	9760	*1,721,000.00*
Assigned		
Other Assignments	9780	8,590,758.00
Set aside for negotiations	9780	*8,590,758.00*
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	11,113,061.00
Unassigned/Unappropriated	9790	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	516,983,580.93	107,356,659.07	624,340,240.00		23,953,327.00	600,386,913.00	31,879,172.00
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	241,880,000.00	(2,210,000.00)	239,670,000.00			239,670,000.00	
Total/Net OPEB Liability	10,825,393.00		10,825,393.00	726,113.00		11,551,506.00	
Compensated Absences Payable	1,823,648.60		1,823,648.60		101,842.34	1,721,806.26	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	771,512,622.53	105,146,659.07	876,659,281.60	726,113.00	24,055,169.34	853,330,225.26	31,879,172.00
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	5,319,539.00	(3,109,539.00)	2,210,000.00			2,210,000.00	
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	5,319,539.00	(3,109,539.00)	2,210,000.00	0.00	0.00	2,210,000.00	0.00

Governmental Funds	Assets & Deferred Outflows of Resources Object Codes 9100-9399 & 9490-9499	Liabilities & Deferred Inflows of Resources Object Codes 9500-9650 & 9690-9699	Revenues Object Codes 8000-8799	Expenditures Object Codes 1000-7499	10% Criterion	5% Criterion for same element	Automatic Major Fund?
General Fund							
01 General Fund	96,886,822	22,253,060	362,607,237	370,435,374	n/a	n/a	Always
Special Revenue Funds							
08 Student Activity Special Revenue Fund	2,085,224	0	3,133,200	2,908,889			
09 Charter Schools Special Revenue Fund	1,038,012	768,628	2,216,699	2,270,464			
10 Special Education Pass-Through Fund	0	0	0	0			
11 Adult Education Fund	1,639,485	55,698	1,873,893	1,762,096			
12 Child Development Fund	3,768,682	1,170,569	3,595,404	3,156,854			
13 Cafeteria Special Revenue Fund	13,832,454	532,798	15,876,097	14,284,686			
14 Deferred Maintenance Fund	662,456	21,638	763,660	1,747,348			
15 Pupil Transportation Equipment Fund	2,006,084	0	30,617	2,123			
17 Special Reserve Fund for Other Than Capital Outlay Projects	0	0	0	0			
18 School Bus Emissions Reduction Fund	0	0	0	0			
19 Foundation Special Revenue Fund	0	0	0	0			
20 Special Reserve Fund for Postemployment Benefits	0	0	0	0			
Capital Project Funds							
21 Building Fund	113,201,733	1,827,299	6,252,398	30,969,672	Yes	Yes	Yes
25 Capital Facilities Fund	108,460,160	432,652	14,320,480	13,607,789	Yes	Yes	Yes
30 State School Building Lease-Purchase Fund	0	0	0	0			
35 County School Facilities Fund	4,342	0	3,231,316	0			
40 Special Reserve Fund for Capital Outlay Projects	3,215,615	73,285	1,209,369	1,415,645			
49 Capital Project Fund for Blended Component Units	0	0	0	0			
Debt Service Funds							
51 Bond Interest and Redemption Fund	46,436,643	1,106,722	53,056,009	42,454,285	Yes	Yes	Yes
52 Debt Service Fund for Blended Component Units	0	0	0	0			
53 Tax Override Fund	0	0	0	0			
56 Debt Service Fund	0	0	0	0			
Permanent Funds							
57 Foundation Permanent Fund	0	0	0	0			
Total Governmental Funds	393,237,712	28,242,349	468,166,379	485,015,225			

10% of Total Governmental Funds	39,323,771	2,824,235	46,816,638	48,501,523			
Enterprise Funds	**Assets & Deferred Outflows of Resources Object Codes 9100-9499**	**Liabilities & Deferred Inflows of Resources Object Codes 9500-9699**	**Revenues Object Codes 8000-8799, 8900-8929**	**Expenses Object Codes 1000-7399, 7600-7629**	**10% Criterion**	**5% Criterion**	**Automatic Major Fund?**
61 Cafeteria Enterprise Fund	0	0	0	0			
62 Charter Schools Enterprise Fund	0	0	0	0			
63 Other Enterprise Fund	3,704,663	705,869	3,597,893	4,938,674	Yes		
Total Enterprise Funds	3,704,663	705,869	3,597,893	4,938,674			
10% of Total Enterprise Funds	370,466	70,587	359,789	493,867			
Total Governmental & Enterprise Funds	396,942,375	28,948,218	471,764,272	489,953,899			
5% of Total Gov'tl & Enterprise Funds	19,847,119	1,447,411	23,588,214	24,497,695			

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2025-26 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	374,155,837.56
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	9,944,643.22
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	14,346.18
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	8,235,873.84
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	91,745.00
5. Interfund Transfers Out	All	9300	7600-7629	1,450,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				9,791,965.02
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				354,419,229.32

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)	21,245.50
B. Expenditures per ADA (Line I.E divided by Line II.A)	16,682.08

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.)	338,659,629.77	16,271.68
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)	338,659,629.77	16,271.68
B. Required effort (Line A.2 times 90%)	304,793,666.79	14,644.51
C. Current year expenditures (Line I.E and Line II.B)	354,419,229.32	16,682.08
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	

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

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

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

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	**2024-25 Actual**			**2025-26 Actual**		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	185,659,954.77		185,659,954.77			202,339,489.15
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	20,795.97		20,795.97			21,294.03
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)	21,134.36		21,134.36	21,243.41		21,243.41
2. Total Charter Schools ADA (Form A, Line C9)	159.67		159.67	159.00		159.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			21,294.03			21,402.41
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)	477,287.14		477,287.14	478,182.00		478,182.00
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)	76,650,499.95		76,650,499.95	76,478,193.00		76,478,193.00
5. Unsecured Roll Taxes (Object 8042)	2,987,947.71		2,987,947.71	2,668,266.00		2,668,266.00
6. Prior Years' Taxes (Object 8043)	362,897.91		362,897.91	521,279.00		521,279.00
7. Supplemental Taxes (Object 8044)	876,400.73		876,400.73	1,353,701.00		1,353,701.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	13,970,550.48		13,970,550.48	11,276,925.00		11,276,925.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	595.78		595.78	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	3,146,750.23		3,146,750.23	3,007,146.00		3,007,146.00
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)	98,472,929.93	0.00	98,472,929.93	95,783,692.00	0.00	95,783,692.00
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)	98,472,929.93	0.00	98,472,929.93	95,783,692.00	0.00	95,783,692.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			3,233,468.99			3,468,668.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	10,742,342.00		10,742,342.00	10,970,003.00		10,970,003.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	10,742,342.00	0.00	13,975,810.99	10,970,003.00	0.00	14,438,671.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	171,797,366.00		171,797,366.00	187,570,514.00		187,570,514.00
25. LCFF State Aid - Prior Years (Object 8019)	(271,679.00)		(271,679.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	171,525,687.00	0.00	171,525,687.00	187,570,514.00	0.00	187,570,514.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	364,823,936.36		364,823,936.36	397,565,700.00		397,565,700.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	3,610,649.09		3,610,649.09	2,530,000.00		2,530,000.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
D. APPROPRIATIONS LIMIT CALCULATIONS		**2025-26 Actual**			**2026-27 Budget**	
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			185,659,954.77			202,339,489.15
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0239			1.0051
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			202,339,489.15			213,438,305.86
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			98,472,929.93			95,783,692.00
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)			2,555,283.60			2,568,289.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			117,842,370.21			132,093,284.86
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			117,842,370.21			132,093,284.86
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])			2,162,264.43			1,459,434.56
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			100,635,194.36			97,243,126.56
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)			115,680,105.78			130,633,850.30
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			100,635,194.36			
b. State Subventions (Line D8)			115,680,105.78			
c. Less: Excluded Appropriations (Line C23)			13,975,810.99			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			202,339,489.15			
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 (Lines D4 plus D10)			202,339,489.15			213,438,305.86
12. Appropriations Subject to the Limit (Line D9d)			202,339,489.15			

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
"* Please provide below an explanation for each entry in the adjustments column."						

Linda Thurlo	lthurlo@fcusd.org	916-294-9000
Gann Contact Person	Contact Email Address	Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 9,999,038.11
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) — 298,551,668.38

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 3.35%

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) — 11,516,678.56
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 3,734,716.55

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	49,522.50
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	42,849.77
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)	1,172,109.46
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)	16,515,876.84
9. Carry-Forward Adjustment (Part IV, Line F)	(307,328.85)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	16,208,547.99
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	207,311,547.46
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	45,747,527.87
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	43,117,808.82
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	9,134,146.42
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	14,346.18
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	838,854.60
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,139,407.00
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)	599,901.70
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)	885,638.19
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)	33,816,232.61
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)	2,908,889.21
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,719,545.27
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,838,805.62
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	7,109,660.77
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)	359,182,311.72
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)	4.60%
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)	4.51%

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)	16,515,876.84
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	381,627.04
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 (4.79%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.79%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.53%) times Part III, Line B19); zero if positive	(307,328.85)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(307,328.85)
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:	4.51%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-153664.43) is applied to the current year calculation and the remainder ($-153664.42) is deferred to one or more future years:	4.56%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-102442.95) is applied to the current year calculation and the remainder ($-204885.90) is deferred to one or more future years:	4.57%
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)	(307,328.85)

Approved indirect cost rate: 4.79%

Highest rate used in any program: 6.53%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	5,339,863.06	255,779.44	4.79%
01	3010	3,089,334.26	147,979.11	4.79%
01	3182	478,576.14	22,923.79	4.79%
01	3310	4,208,277.51	201,576.49	4.79%
01	3311	24,762.86	1,186.14	4.79%
01	3315	94,169.29	4,510.71	4.79%
01	3327	250,703.31	12,008.69	4.79%
01	3345	954.30	45.70	4.79%
01	3395	14,464.17	692.83	4.79%
01	3550	115,307.76	5,523.24	4.79%
01	4035	430,671.22	20,629.00	4.79%
01	4127	214,441.04	10,271.75	4.79%
01	4201	135,939.17	6,511.49	4.79%
01	4203	268,519.32	12,862.08	4.79%
01	4510	18,099.00	866.00	4.78%
01	5630	69,984.59	3,352.26	4.79%
01	6010	783,403.20	37,525.00	4.79%
01	6053	15,118.00	724.15	4.79%
01	6266	832,300.84	39,867.21	4.79%
01	6318	53,315.57	2,553.82	4.79%
01	6332	1,938,060.37	92,833.09	4.79%
01	6385	361.27	17.30	4.79%
01	6387	890,167.04	42,639.00	4.79%
01	6388	272,601.62	17,804.43	6.53%
01	6500	66,873,820.07	3,203,255.98	4.79%
01	6520	102,376.19	4,903.81	4.79%
01	6546	3,501,019.57	167,698.83	4.79%
01	6547	1,161,928.62	55,656.38	4.79%
01	6762	3,448,798.50	165,196.11	4.79%
01	7220	225,973.24	10,824.16	4.79%
01	7339	31,029.08	1,486.29	4.79%
01	7399	569,342.42	27,271.50	4.79%
01	7412	255,517.70	12,239.30	4.79%
01	7413	15,108.31	723.69	4.79%
01	7810	242,570.76	11,619.13	4.79%
01	9010	6,163,246.21	87,695.66	1.42%

09	6053	47,823.70	2,290.76	4.79%
09	6266	8,534.68	408.81	4.79%
09	6546	18,201.67	871.86	4.79%
09	7435	58,722.66	2,812.82	4.79%
09	7810	400.00	19.16	4.79%
11	6391	888,332.28	42,551.12	4.79%
12	5066	83,972.67	4,022.29	4.79%
12	6105	2,696,188.69	129,147.44	4.79%
12	6127	47,545.26	2,277.40	4.79%
13	5310	6,658,050.12	318,919.67	4.79%
13	5320	451,179.30	21,610.81	4.79%

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		10,402,747.02	10,402,747.02
2. State Lottery Revenue	8560	4,248,349.53		1,831,017.35	6,079,366.88
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	(33,457.05)	33,457.05		0.00
7. Total Available (Sum Lines A1 through A6)		4,214,892.48	33,457.05	12,233,764.37	16,482,113.90
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,560,575.01	33,457.05	0.00	2,594,032.06
2. Classified Salaries	2000-2999	653,328.74		0.00	653,328.74
3. Employee Benefits	3000-3999	1,000,988.73		0.00	1,000,988.73
4. Books and Supplies	4000-4999	0.00		13,645.80	13,645.80
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			9,811.05	9,811.05
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)		4,214,892.48	33,457.05	23,456.85	4,271,806.38
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	12,210,307.52	12,210,307.52

D. COMMENTS:

Expenditure cost of technology installation, software-License and on-line services

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.

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	39,616.57	0.00	39,616.57	2,517.17		42,133.74
1110	Regular Education, K–12	198,479,935.88	37,747,580.40	236,227,516.28	15,009,474.20		251,236,990.48
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	2,503,257.93	777,337.82	3,280,595.75	208,443.19		3,489,038.94
3300	Independent Study Centers	1,530,268.26	201,858.78	1,732,127.04	110,056.26		1,842,183.30
3400	Opportunity Schools	223,967.65	6,084.60	230,052.25	14,617.11		244,669.36
3550	Community Day Schools	1,018,560.21	209,645.10	1,228,205.31	78,037.97		1,306,243.28
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	5,360,048.83	1,152,361.89	6,512,410.72	413,786.94		6,926,197.66
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	3,202,854.11	8,518.44	3,211,372.55	204,044.87		3,415,417.42
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	88,047,087.16	0.00	88,047,087.16	5,594,354.56		93,641,441.72
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	14,346.18	31,290.09	45,636.27	2,899.65		48,535.92
8500	Child Care and Development Services	0.00	1,321,693.36	1,321,693.36	83,978.03		1,405,671.39
Other Costs							
----	Food Services					280,098.58	280,098.58
----	Enterprise					838,854.60	838,854.60
----	Facilities Acquisition & Construction					3,989,126.44	3,989,126.44
----	Other Outgo					2,748,789.56	2,748,789.56
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		1,932,263.13	1,932,263.13	1,286,710.74		3,218,973.87
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(518,528.73)		(518,528.73)
----	**Total General Fund and Charter Schools Funds Expenditures**	300,419,942.78	43,388,633.61	343,808,576.39	22,490,391.96	7,856,869.18	374,155,837.53

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	34,739.95	0.00	0.00	2,698.67	0.00	0.00	0.00			2,177.95	0.00	39,616.57
1110	Regular Education, K–12	136,905,167.55	10,411,023.47	1,978,915.28	21,768,322.07	18,086,992.59	0.00	9,263,742.03			65,772.89	0.00	198,479,935.88
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	1,664,753.20	165,753.93	0.00	471,001.55	0.00	0.00	25.76			201,723.49	0.00	2,503,257.93
3300	Independent Study Centers	1,253,961.52	0.00	0.00	221,455.74	49,066.00	0.00	500.00			5,285.00	0.00	1,530,268.26
3400	Opportunity Schools	223,967.65	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	223,967.65
3550	Community Day Schools	569,679.20	0.00	0.00	316,529.27	132,224.09	0.00	0.00			127.65	0.00	1,018,560.21
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	5,014,107.97	244,386.68	0.00	101,554.18	0.00	0.00	0.00			0.00	0.00	5,360,048.83
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	2,692,936.32	495,731.68	3,363.74	0.00	0.00	0.00	0.00			10,822.37	0.00	3,202,854.11
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	62,341,158.94	4,904,295.79	0.00	30,810.37	13,216,724.52	7,552,525.71	0.00			1,571.83	0.00	88,047,087.16
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		14,346.18	0.00	0.00	0.00	14,346.18
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		210,700,472.30	16,221,191.55	1,982,279.02	22,912,371.85	31,485,007.20	7,552,525.71	9,264,267.79	14,346.18	0.00	287,481.18	0.00	300,419,942.78

* 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	5,561,052.87	29,475,670.69	2,710,856.84	37,747,580.40
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	73,623.72	703,714.10	0.00	777,337.82
3300	Independent Study Centers	42,592.23	159,266.55	0.00	201,858.78
3400	Opportunity Schools	6,084.60	0.00	0.00	6,084.60
3550	Community Day Schools	21,904.57	187,740.53	0.00	209,645.10
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	158,745.11	993,616.78	0.00	1,152,361.89
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	8,518.44	0.00	0.00	8,518.44
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
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	31,290.09	0.00	31,290.09
8500	Child Care and Development Svcs.	0.00	1,321,693.36	0.00	1,321,693.36
Other Funds					
- -	Adult Education (Fund 11)	0.00	972,621.13	0.00	972,621.13
- -	Child Development (Fund 12)	0.00	325,354.35	0.00	325,354.35
- -	Cafeteria (Funds 13 and 61)	0.00	634,287.65	0.00	634,287.65
Total Allocated Support Costs		5,872,521.54	34,805,255.23	2,710,856.84	43,388,633.61

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)	3,182,256.77
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	49,522.50
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	12,116,580.26
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	7,660,561.16
5	Total Central Administration Costs in General Fund and Charter Schools Funds	23,008,920.69
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	300,419,942.78
2	Total Allocated Costs (from Form PCR, Column 2, Total)	43,388,633.61
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	343,808,576.39
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,719,545.27
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,838,805.62
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	13,760,360.72
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	18,318,711.61
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	362,127,288.00
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	6.35%

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)	280,098.58				280,098.58
Enterprise (Objects 1000-5999, 6400-6920)		838,854.60			838,854.60
Facilities Acquisition & Construction (Objects 1000-6700)			3,989,126.44		3,989,126.44
Other Outgo (Objects 1000 - 7999)				2,748,789.56	2,748,789.56
Total Other Costs	280,098.58	838,854.60	3,989,126.44	2,748,789.56	7,856,869.18

		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)		1,942,933.02	2,121,584.27	615,936.72	1,192,067.55	34,805,255.24	0.00	2,710,856.84
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	913.95	913.95	913.95	913.95	942.01		1,476.00
3100	Alternative Schools							
3200	Continuation Schools	12.10	12.10	12.10	12.10	22.49		
3300	Independent Study Centers	7.00	7.00	7.00	7.00	5.09		
3400	Opportunity Schools	1.00	1.00	1.00	1.00			
3550	Community Day Schools	3.60	3.60	3.60	3.60	6.00		
3700	Specialized Secondary Programs							
3800	Career Technical Education	26.09	26.09	26.09	26.09	31.76		
4110	Regular Education, Adult	0.00	0.00	0.00	0.00			
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual	1.40	1.40	1.40	1.40			
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)							
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services					1.00		
8500	Child Care and Development Services					42.24		
Other Funds	**Description**							
- -	Adult Education (Fund 11)					31.08		
- -	Child Development (Fund 12)					10.40		
- -	Cafeteria (Funds 13 & 61)					20.27		
C. Total Allocation Factors		965.14	965.14	965.14	965.14	1,112.34	0.00	1,476.00

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	(820,750.50)	0.00	(524,932.14)				
Other Sources/Uses Detail					202,893.86	1,450,000.00		
Fund Reconciliation							1,374,851.85	1,188,514.09
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	687,705.86	0.00	6,403.41	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							401,743.50	700,010.50
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	8.50	0.00	42,551.12	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	42,551.12
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	35,158.40	0.00	135,447.13	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							3,933.23	69,722.56
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(1,567.16)	340,530.48	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							4,828.50	348,463.69
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					950,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,000,000.00	0.00		
Fund Reconciliation							800,000.00	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

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				
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,227,259.00	0.00		
Fund Reconciliation							0.00	13,395.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					31,502,136.00	31,502,136.00		
Fund Reconciliation							623,977.48	207,615.97
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	3,227,259.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	3,750.00	0.00						
Other Sources/Uses Detail					200,000.00	200,000.00		
Fund Reconciliation							58,453.37	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

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
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	95,694.90	0.00						
Other Sources/Uses Detail					0.00	702,893.86		
Fund Reconciliation							5,793.98	703,308.98
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								

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				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	822,317.66	(822,317.66)	524,932.14	(524,932.14)	37,082,288.86	37,082,288.86	3,273,581.91	3,273,581.91

	Resource	Function	Object	Fund 01 General Fund / CSSF	Fund 08 Student Activity Special Revenue Fund	Fund 09 Charter Schools Fund	Fund 11 Adult Education Fund	Fund 12 Child Development Fund	Fund 13 Cafeteria Fund	Fund 14 Deferred Maintenance Fund
Assets	Funds 01-57, except where indicated									
Cash			9110-9140	67,936,215.13	2,085,224.16	512,160.43	1,353,643.88	3,632,808.56	12,119,206.84	653,476.00
Investments			9150	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receivables			9200-9290	21,733,584.02	0.00	118,691.64	285,840.83	131,940.00	1,708,418.54	8,980.00
Due from Other Funds			9310	1,374,851.85	0.00	401,743.50	0.00	3,933.23	4,828.50	0.00
Stores			9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaids			9330	5,842,170.85	0.00	5,416.00	0.00	0.00	0.00	0.00
Other Current Assets			9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable			9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land			9410							
Land Improvements			9420							
Accumulated Depreciation - Land Improvements			9425							
Buildings			9430							
Accumulated Depreciation - Buildings			9435							
Equipment			9440							
Accumulated Depreciation - Equipment			9445							
Work in Progress			9450							
Lease Assets			9460							
Accumulated Amortization - Lease Assets			9465							
Subscription Assets			9470							
Accumulated Amortization – Subscription Assets			9475							

	Resource	Function	Object	Fund 01 General Fund / CSSF	Fund 08 Student Activity Special Revenue Fund	Fund 09 Charter Schools Fund	Fund 11 Adult Education Fund	Fund 12 Child Development Fund	Fund 13 Cafeteria Fund	Fund 14 Deferred Maintenance Fund
Deferred Outflows of Resources - pensions only			9490							
Deferred Outflows of Resources - OPEB only			9490							
Deferred Outflows of Resources - other			9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities										
Accounts Payable and Other Current Liabilities			9500-9599, 9620	19,958,209.56	0.00	19,997.70	13,146.93	5,721.56	184,333.96	21,638.16
Due to Other Funds			9610	1,188,514.09	0.00	700,010.50	42,551.12	69,722.56	348,463.69	0.00
Current Loans			9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue			9650	1,106,335.99	0.00	48,620.28	0.00	1,095,125.07	0.00	0.00
Subscription Liability			9660							
General Obligation Bonds Payable			9661							
State School Building Loan Payable			9662							
Net Pension Liability (Asset)			9663							
Total/Net OPEB Liability			9664							
Compensated Absences Payable			9665							
COPs Payable			9666							
Leases Payable			9667							
Lease Revenue Bonds Payable			9668							
Other General Long-Term Debt			9669							
Deferred Inflows of Resources - pensions only			9690							
Deferred Inflows of Resources - OPEB only			9690							
Deferred Inflows of Resources - other			9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance / Net Position			979Z	74,633,762.21	2,085,224.16	269,383.09	1,583,786.66	2,598,112.60	13,299,656.23	640,817.84

	Resource	Function	Object	Fund 01 General Fund / CSSF	Fund 08 Student Activity Special Revenue Fund	Fund 09 Charter Schools Fund	Fund 11 Adult Education Fund	Fund 12 Child Development Fund	Fund 13 Cafeteria Fund	Fund 14 Deferred Maintenance Fund
General Revenues										
Taxes and Subventions:										
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	99,716,696.15	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	178,097,969.84	0.00	1,954,982.05	0.00	0.00	0.00	0.00
Interest and Investment Earnings	0000-1999		8660-8662	3,590,815.09	0.00	19,834.00	44,299.00	0.00	0.00	13,094.00
Interagency Revenues	0000-1999		8677, 8780-8799	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	3,901,881.54	0.00	10,500.00	87,866.90	0.00	870.00	0.00
Program Revenues										
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	16,279.69	0.00	0.00	0.00	0.00	14,062.44	0.00
Operating Grants and Contributions	6200, 7710		8290, 8587, 8699	78,034,161.06	3,133,199.86	231,382.94	1,741,727.22	3,595,404.32	15,861,164.75	0.00
	2000-6199, 6201-7709, 7711-9999		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799							
Capital Grants and Contributions	0000-7709, 7711-9999		8545	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7710		8545, 8660-8662							
	6200		8590, 8660-8662							

	Resource	Function	Object	Fund 01 General Fund / CSSF	Fund 08 Student Activity Special Revenue Fund	Fund 09 Charter Schools Fund	Fund 11 Adult Education Fund	Fund 12 Child Development Fund	Fund 13 Cafeteria Fund	Fund 14 Deferred Maintenance Fund
Expenditures										
Instruction		1000-1999	1000-7999	209,649,064.75	0.00	1,051,407.55	815,600.35	2,241,531.56	0.00	0.00
Instruction - Related Services:										
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	18,662,195.97	0.00	5,901.23	14,800.73	65,937.72	0.00	0.00
Instructional Library, Media and Technology		2420	1000-7999	3,599,890.66	0.00	0.00	0.00	0.00	0.00	0.00
School Site Administration		2700	1000-7999	23,175,064.10	0.00	353,244.47	889,144.19	263,897.10	0.00	0.00
Pupil Services:										
Home-To-School Transportation		3600	1000-7999	10,263,382.55	0.00	0.00	0.00	0.00	0.00	0.00
Food Services		3700	1000-7999	280,098.58	0.00	0.00	0.00	0.00	13,882,183.81	0.00
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	32,631,095.98	0.00	45,978.77	0.00	235,972.95	0.00	0.00
General Administration:										
Centralized Data Processing		7700	1000-7999	7,660,561.16	0.00	0.00	0.00	0.00	0.00	0.00
All Other General Administration		7100-7699	1000-7999	14,135,721.53	0.00	694,109.27	42,551.12	135,447.13	340,530.48	0.00
Plant Services		8000-8999, except 8500	1000-7999	34,972,914.21	0.00	119,822.21	0.00	31,466.29	61,971.61	7,165.00
Facility Acquisition and Construction		8500	1000-7999	3,989,126.44	0.00	0.00	0.00	182,600.93	0.00	1,740,182.80
Ancillary Services		4000-4999	1000-7999	9,264,267.79	2,908,889.21	0.00	0.00	0.00	0.00	0.00

	Resource	Function	Object	Fund 01 General Fund / CSSF	Fund 08 Student Activity Special Revenue Fund	Fund 09 Charter Schools Fund	Fund 11 Adult Education Fund	Fund 12 Child Development Fund	Fund 13 Cafeteria Fund	Fund 14 Deferred Maintenance Fund
Community Services		5000-5999	1000-7999	14,346.18	0.00	0.00	0.00	0.00	0.00	0.00
Enterprise Activities		6000-6999	1000-7999	838,854.60	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo:										
Transfers Between Agencies		9200	7110-7299	1,298,789.56	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Principal		9100, 9101	7431-7439, except 7434 and 7438	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Interest		9100, 9102	7434, 7438	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, and 5800	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation (Unallocated)		0000	6900	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Amortization (Unallocated)		0000	6910 & 6920	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources and Uses										
Interfund Transfers In			8910-8929	202,893.86	0.00	0.00	0.00	0.00	0.00	950,000.00
Interfund Transfers Out		9300	7600-7629	1,450,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Long-Term Debt			8931-8951, 8971-8974	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Disposal of Capital Assets			8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources			8961-8965, 8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		9200	7651-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Resource	Function	Object	Fund 15 Pupil Transportation Equipment Fund	Fund 21 Building Fund	Fund 25 Capital Facilities Fund	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 51 Bond Interest and Redemption Fund	Total Governmental Funds
Assets	Funds 01-57, except where indicated									
Cash			9110-9140	1,189,198.75	112,209,131.97	105,754,420.72	290.00	2,523,808.19	45,901,554.77	355,871,139
Investments			9150	0.00	0.00	0.00	0.00	0.00	0.00	0
Receivables			9200-9290	16,885.00	992,601.14	2,081,761.48	4,052.00	633,353.20	535,088.00	28,251,196
Due from Other Funds			9310	800,000.00	0.00	623,977.48	0.00	58,453.37	0.00	3,267,788
Stores			9320	0.00	0.00	0.00	0.00	0.00	0.00	0
Prepaids			9330	0.00	0.00	0.00	0.00	0.00	0.00	5,847,587
Other Current Assets			9340	0.00	0.00	0.00	0.00	0.00	0.00	0
Lease Receivable			9380	0.00	0.00	0.00	0.00	0.00	0.00	0
Land			9410							
Land Improvements			9420							
Accumulated Depreciation - Land Improvements			9425							
Buildings			9430							
Accumulated Depreciation - Buildings			9435							
Equipment			9440							
Accumulated Depreciation - Equipment			9445							
Work in Progress			9450							
Lease Assets			9460							
Accumulated Amortization - Lease Assets			9465							
Subscription Assets			9470							
Accumulated Amortization – Subscription Assets			9475							

	Resource	Function	Object	Fund 15 Pupil Transportation Equipment Fund	Fund 21 Building Fund	Fund 25 Capital Facilities Fund	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 51 Bond Interest and Redemption Fund	Total Governmental Funds
Deferred Outflows of Resources - pensions only			9490							
Deferred Outflows of Resources - OPEB only			9490							
Deferred Outflows of Resources - other			9490	0.00	0.00	0.00	0.00	0.00	0.00	0
Liabilities										
Accounts Payable and Other Current Liabilities			9500-9599, 9620	0.00	1,813,904.22	225,035.68	0.00	73,284.81	0.00	22,315,273
Due to Other Funds			9610	0.00	13,395.00	207,615.97	0.00	0.00	0.00	2,570,273
Current Loans			9640	0.00	0.00	0.00	0.00	0.00	0.00	0
Unearned Revenue			9650	0.00	0.00	0.00	0.00	0.00	1,106,721.94	3,356,803
Subscription Liability			9660							
General Obligation Bonds Payable			9661							
State School Building Loan Payable			9662							
Net Pension Liability (Asset)			9663							
Total/Net OPEB Liability			9664							
Compensated Absences Payable			9665							
COPs Payable			9666							
Leases Payable			9667							
Lease Revenue Bonds Payable			9668							
Other General Long-Term Debt			9669							
Deferred Inflows of Resources - pensions only			9690							
Deferred Inflows of Resources - OPEB only			9690							
Deferred Inflows of Resources - other			9690	0.00	0.00	0.00	0.00	0.00	0.00	0
Fund Balance / Net Position			979Z	2,006,083.75	111,374,433.89	108,027,508.03	4,342.00	3,142,329.95	45,329,920.83	364,995,361

	Resource	Function	Object	Fund 15 Pupil Transportation Equipment Fund	Fund 21 Building Fund	Fund 25 Capital Facilities Fund	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 51 Bond Interest and Redemption Fund	Total Governmental Funds
General Revenues										
Taxes and Subventions:										
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	0.00	0.00	0.00	0.00	0.00	0.00	99,716,696
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	0.00	0.00	0.00	0.00	0.00	48,540,589.98	48,540,590
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	0.00	0.00	805,554.57	0.00	0.00	9,829.47	815,384
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	0.00	0.00	0.00	0.00	0.00	0.00	180,052,952
Interest and Investment Earnings	0000-1999		8660-8662	30,617.00	5,351,937.62	4,069,009.00	4,057.00	107,117.84	1,730,425.27	14,961,206
Interagency Revenues	0000-1999		8677, 8780-8799	0.00	0.00	0.00	0.00	0.00	0.00	0
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	0.00	900,460.00	362.56	0.00	1,102,250.86	2,775,164.64	8,779,357
Program Revenues										
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	0.00	0.00	9,431,801.76	0.00	0.00	0.00	9,462,144
Operating Grants and Contributions	6200, 7710		8290, 8587, 8699	0.00	0.00	13,752.00	0.00	0.00	0.00	102,610,792
	2000-6199, 6201-7709, 7711-9999		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799							
Capital Grants and Contributions	0000-7709, 7711-9999		8545	0.00	0.00	0.00	3,227,259.00	0.00	0.00	3,227,259
	7710		8545, 8660-8662							
	6200		8590, 8660-8662							

	Resource	Function	Object	Fund 15 Pupil Transportation Equipment Fund	Fund 21 Building Fund	Fund 25 Capital Facilities Fund	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 51 Bond Interest and Redemption Fund	Total Governmental Funds
Expenditures										
Instruction		1000-1999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	213,757,604
Instruction - Related Services:										
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	18,748,836
Instructional Library, Media and Technology		2420	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	3,599,891
School Site Administration		2700	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	24,681,350
Pupil Services:										
Home-To-School Transportation		3600	1000-7999	2,123.00	0.00	0.00	0.00	0.00	0.00	10,265,506
Food Services		3700	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	14,162,282
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	32,913,048
General Administration:										
Centralized Data Processing		7700	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	7,660,561
All Other General Administration		7100-7699	1000-7999	0.00	0.00	2,169,095.19	0.00	0.00	0.00	17,517,455
Plant Services		8000-8999, except 8500	1000-7999	0.00	1,600.00	0.00	0.00	640,095.65	0.00	35,835,035
Facility Acquisition and Construction		8500	1000-7999	0.00	30,968,072.49	11,438,693.93	0.00	775,548.91	0.00	49,094,226
Ancillary Services		4000-4999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	12,173,157

	Resource	Function	Object	Fund 15 Pupil Transportation Equipment Fund	Fund 21 Building Fund	Fund 25 Capital Facilities Fund	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 51 Bond Interest and Redemption Fund	Total Governmental Funds
Community Services		5000-5999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	14,346
Enterprise Activities		6000-6999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	838,855
Other Outgo:										
Transfers Between Agencies		9200	7110-7299	0.00	0.00	0.00	0.00	0.00	0.00	1,298,790
Debt Service - Principal		9100, 9101	7431-7439, except 7434 and 7438	0.00	0.00	0.00	0.00	0.00	11,939,928.20	11,939,928
Debt Service - Interest		9100, 9102	7434, 7438	0.00	0.00	0.00	0.00	0.00	30,514,356.32	30,514,356
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	0.00	0.00	0.00	0.00	0.00	0.00	0
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, and 5800	0.00	0.00	0.00	0.00	0.00	0.00	0
Depreciation (Unallocated)		0000	6900	0.00	0.00	0.00	0.00	0.00	0.00	0
Amortization (Unallocated)		0000	6910 & 6920	0.00	0.00	0.00	0.00	0.00	0.00	0
Other Financing Sources and Uses										
Interfund Transfers In			8910-8929	1,000,000.00	3,227,259.00	31,502,136.00	0.00	200,000.00	0.00	37,082,289
Interfund Transfers Out		9300	7600-7629	0.00	0.00	31,502,136.00	3,227,259.00	200,000.00	0.00	36,379,395
Proceeds from Long-Term Debt			8931-8951, 8971-8974	0.00	0.00	0.00	0.00	0.00	0.00	0
Proceeds from Disposal of Capital Assets			8953	0.00	0.00	0.00	0.00	0.00	0.00	0
All Other Financing Sources			8961-8965, 8979	0.00	0.00	0.00	0.00	0.00	0.00	0
All Other Financing Uses		9200	7651-7699	0.00	0.00	0.00	0.00	0.00	0.00	0

	Resource	Function	Object	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
Assets	Funds 01-57, except where indicated				
Cash			9110-9140		355,871,139
Investments			9150		0
Receivables			9200-9290		28,251,196
Due from Other Funds			9310		3,267,788
Stores			9320		0
Prepaids			9330	0	5,847,587
Other Current Assets			9340		0
Lease Receivable			9380		0
Land			9410	0	0
Land Improvements			9420	0	0
Accumulated Depreciation - Land Improvements			9425	0	0
Buildings			9430	0	0
Accumulated Depreciation - Buildings			9435	0	0
Equipment			9440	0	0
Accumulated Depreciation - Equipment			9445	0	0
Work in Progress			9450	0	0
Lease Assets			9460	0	0
Accumulated Amortization - Lease Assets			9465	0	0
Subscription Assets			9470	0	0
Accumulated Amortization – Subscription Assets			9475	0	0
					0

	Resource	Function	Object	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
Deferred Outflows of Resources - pensions only			9490	0	0
Deferred Outflows of Resources - OPEB only			9490	0	0
Deferred Outflows of Resources - other			9490	0	0
Liabilities					
Accounts Payable and Other Current Liabilities			9500-9599, 9620		22,315,273
Due to Other Funds			9610		2,570,273
Current Loans			9640		0
Unearned Revenue			9650		3,356,803
Subscription Liability			9660	0.00	0.00
General Obligation Bonds Payable			9661	0	0
State School Building Loan Payable			9662	0	0
Net Pension Liability (Asset)			9663	0	0
Total/Net OPEB Liability			9664	0	0
Compensated Absences Payable			9665	0	0
COPs Payable			9666	0	0
Leases Payable			9667	0	0
Lease Revenue Bonds Payable			9668	0	0
Other General Long-Term Debt			9669	0	0
Deferred Inflows of Resources - pensions only			9690	0	0
Deferred Inflows of Resources - OPEB only			9690	0	0
Deferred Inflows of Resources - other			9690	0	0
Fund Balance / Net Position			979Z	0	364,995,361

	Resource	Function	Object	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
General Revenues					
Taxes and Subventions:					
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097		99,716,696
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614		48,540,590
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629		815,384
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590		180,052,952
Interest and Investment Earnings	0000-1999		8660-8662		14,961,206
Interagency Revenues	0000-1999		8677, 8780-8799		0
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710		8,779,357
Program Revenues					
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710		9,462,144
Operating Grants and Contributions	6200, 7710		8290, 8587, 8699		102,610,792
	2000-6199, 6201-7709, 7711-9999		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799		
Capital Grants and Contributions	0000-7709, 7711-9999		8545		3,227,259
	7710		8545, 8660-8662		
	6200		8590, 8660-8662		

	Resource	Function	Object	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
Expenditures					
Instruction		1000-1999	1000-7999		213,757,604
Instruction - Related Services:					
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999		18,748,836
Instructional Library, Media and Technology		2420	1000-7999		3,599,891
School Site Administration		2700	1000-7999		24,681,350
Pupil Services:					
Home-To-School Transportation		3600	1000-7999		10,265,506
Food Services		3700	1000-7999		14,162,282
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999		32,913,048
General Administration:					
Centralized Data Processing		7700	1000-7999		7,660,561
All Other General Administration		7100-7699	1000-7999		17,517,455
Plant Services		8000-8999, except 8500	1000-7999		35,835,035
Facility Acquisition and Construction		8500	1000-7999		49,094,226
Ancillary Services		4000-4999	1000-7999		12,173,157

	Resource	Function	Object	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
Community Services		5000-5999	1000-7999		14,346
Enterprise Activities		6000-6999	1000-7999		838,855
Other Outgo:					
Transfers Between Agencies		9200	7110-7299		1,298,790
Debt Service - Principal		9100, 9101	7431-7439, except 7434 and 7438		11,939,928
Debt Service - Interest		9100, 9102	7434, 7438		30,514,356
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699		0
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, and 5800		0
Depreciation (Unallocated)		0000	6900		0
Amortization (Unallocated)		0000	6910 & 6920		0
Other Financing Sources and Uses					
Interfund Transfers In			8910-8929		37,082,289
Interfund Transfers Out		9300	7600-7629		36,379,395
Proceeds from Long-Term Debt			8931-8951, 8971-8974		0
Proceeds from Disposal of Capital Assets			8953		0
All Other Financing Sources			8961-8965, 8979		0
All Other Financing Uses		9200	7651-7699		0

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Assets	Funds 01-57, except where indicated								
Cash			9110-9140	355,871,139	0	CE014			355,871,139
Investments			9150	0	0	CE014			0
Receivables			9200-9290	28,251,196	0	CE014, CE018			28,251,196
Due from Other Funds			9310	3,267,788	(2,564,479)	CE014, CE018, CE020			703,309
Stores			9320	0	0	CE014			0
Prepaids			9330	5,847,587	0	CE003, CE013, CE014			5,847,587
Other Current Assets			9340	0	0	CE014			0
Lease Receivable			9380	0					0
Land			9410	0	0	CE001, CE004, CE005, CE011, CE014			0
Land Improvements			9420	0	10,120,146	CE001, CE004, CE005, CE011, CE014			10,120,146
Accumulated Depreciation - Land Improvements			9425	0	0	CE005, CE012, CE014			0
Buildings			9430	0	37,518,308	CE001, CE004, CE005, CE011, CE014			37,518,308
Accumulated Depreciation - Buildings			9435	0	0	CE005, CE012, CE014			0
Equipment			9440	0	5,941,020	CE001, CE004, CE005, CE011, CE014			5,941,020
Accumulated Depreciation - Equipment			9445	0	0	CE005, CE012, CE014			0
Work in Progress			9450	0	0	CE001, CE004, CE005, CE011, CE014			0
Lease Assets			9460	0	0	CE001, CE014, CE028			0
Accumulated Amortization - Lease Assets			9465	0	0	CE014, CE027, CE028			0
Subscription Assets			9470	0	0	CE001, CE014, CE028			0
Accumulated Amortization – Subscription Assets			9475	0	0	CE014, CE027, CE028			0
Deferred Outflows of Resources - pensions only			9490	0	47,607,412	CE014, CE023, CE024			47,607,412
Deferred Outflows of Resources - OPEB only			9490	0	0	CE014, CE021, CE026			0

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries: Entry Amounts	Conversion Entries: Entry Numbers	Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
Deferred Outflows of Resources - other			9490	0	0	CE003, CE013, CE014			0

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries: Entry Amounts	Conversion Entries: Entry Numbers	Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
Liabilities									
Accounts Payable and Other Current Liabilities			9500-9599, 9620	22,315,273	0	CE008, CE014, CE018			22,315,273
Due to Other Funds			9610	2,570,273	(1,866,964)	CE014, CE018, CE020			703,309
Current Loans			9640	0					0
Unearned Revenue			9650	3,356,803	0	CE014			3,356,803
Subscription Liability			9660	0	0	CE002, CE003, CE014, CE028			0
General Obligation Bonds Payable			9661	0	0	CE002, CE003, CE008, CE013			0
State School Building Loan Payable			9662	0	0	CE002, CE003, CE013			0
Net Pension Liability (Asset)			9663	0	0	CE014, CE023			0
Total/Net OPEB Liability			9664	0	0	CE014, CE021			0
Compensated Absences Payable			9665	0	0	CE009, CE014			0
COPs Payable			9666	0	0	CE002, CE003, CE013, CE014			0
Leases Payable			9667	0	0	CE002, CE003, CE013, CE014, CE028			0
Lease Revenue Bonds Payable			9668	0	0	CE002, CE003, CE013, CE014			0
Other General Long-Term Debt			9669	0	(11,939,928)	CE002, CE003, CE010, CE013, CE014, CE022			(11,939,928)
Deferred Inflows of Resources - pensions only			9690	0	0	CE014, CE023			0
Deferred Inflows of Resources - OPEB only			9690	0	0	CE014, CE021			0
Deferred Inflows of Resources - other			9690	0	0	CE003, CE006, CE007, CE013, CE014			0
Fund Balance / Net Position			979Z	364,995,361	112,429,299		0		477,424,660

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries: Entry Amounts	Conversion Entries: Entry Numbers	Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
General Revenues									
Taxes and Subventions:									
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	99,716,696				99,716,696	
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	48,540,590				48,540,590	
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	815,384				815,384	
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092,8096, 8100-8544, 8546-8560, 8587-8590	180,052,952	0	CE006, CE007, CE010, CE022		180,052,952	
Interest and Investment Earnings	0000-1999		8660-8662	14,961,206	0	CE006, CE007, CE016		14,961,206	
Interagency Revenue	0000-1999		8677, 8780-8799	0	0	CE010, CE016, CE017, CE022		0	
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	8,779,357	0	CE004, CE005, CE006 CE007, CE010, CE016, CE022		8,779,357	
Program Revenues									
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	9,462,144	0	CE005, CE010, CE016, CE022		9,462,144	
Operating Grants and Contributions	6200, 7710		8290, 8587, 8699	102,610,792	0	CE004, CE006, CE007, CE010, CE016, CE017, CE022, CE25		102,610,792	
	2000-6199, 6201-7709, 7711-9999		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799						
Capital Grants and Contributions	0000-7709, 7711-9999		8545						
	7710		8545, 8660-8662						
	6200		8590, 8660-8662	3,227,259	0	CE010, CE022		3,227,259	
Expenditures									
Instruction		1000-1999	1000-7999	213,757,604	(27,816,714)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		185,940,890	
Instruction-Related Services:									
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	18,748,836	(2,354,146)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025. CE026, CE027		16,394,690	

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries: Entry Amounts	Conversion Entries: Entry Numbers	Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
Instructional Library, Media and Technology		2420	1000-7999	3,599,891	(543,979)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		3,055,912	

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries: Entry Amounts	Conversion Entries: Entry Numbers	Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
School Site Administration		2700	1000-7999	24,681,350	(3,631,104)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		21,050,246	
Pupil Services:									
Home-To-School Transportation		3600	1000-7999	10,265,506	(1,273,454)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		8,992,052	
Food Services		3700	1000-7999	14,162,282	(1,219,945)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		12,942,337	
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	32,913,048	(5,347,693)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		27,565,355	
General Administration:									
Centralized Data Processing		7700	1000-7999	7,660,561	(3,353,564)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		4,306,997	
All Other General Administration		7100-7699	1000-7999	17,517,455	(2,103,724)	CE001, CE005, CE009, CE010, CE011, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		15,413,731	
Plant Services		8000-8999, except 8500	1000-7999	35,835,035	(3,620,453)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		32,214,582	
Facility Acquisition and Construction		8500	1000-7999	49,094,226	(49,094,226)	CE001		0	

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries: Entry Amounts	Conversion Entries: Entry Numbers	Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
Ancillary Services		4000-4999	1000-7999	12,173,157	(826,819)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		11,346,338	
Community Services		5000-5999	1000-7999	14,346	(822)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		13,524	
Enterprise Activities		6000-6999	1000-7999	838,855	(243)	CE001, CE009, CE010, CE012, CE015, CE016, CE021, CE022, CE023, CE024, CE025,CE026, CE027		838,612	

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Other Outgo:									
Transfers Between Agencies		9200	7110-7299	1,298,790	0	CE016, CE017		1,298,790	
Debt Service - Principal		9100, 9101	7431-7439, except 7434, 7438	11,939,928	(11,939,928)	CE002, CE015		0	
Debt Service - Interest		9100, 9102	7434, 7438	30,514,356	0	CE008, CE010, CE013, CE015		30,514,356	
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	0	0	CE003, CE013, CE015		0	
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, 5800	0				0	
Depreciation (Unallocated)		0000	6900	0	0	CE012		0	
Amortization (Unallocated)		0000	6910 & 6920	0	0	CE027		0	
Other Financing Sources and Uses									
Interfund Transfers In			8910-8929	37,082,289	(36,379,395)	CE016, CE017, CE019		702,894	
Interfund Transfers Out		9300	7600-7629	36,379,395	(36,379,395)	CE016, CE017, CE019		0	
Proceeds from Long-Term Debt			8931-8951, 8971-8974	0	0	CE003		0	
Proceeds from Disposal of Capital Assets			8953	0	0	CE005, CE006, CE007		0	
All Other Financing Sources			8961-8965, 8979	0	0	CE003, CE016		0	
All Other Financing Uses		9200	7651	0				0	

* The Other Worksheet Adjustments column is to allow the user to make any other entry, not provided for in the Conversion Entries 1 through 26. Generally, worksheet adjustments should not be necessary. See the SACS Software User Guide for additional guidelines.

Charges for Services: Governmental Activities		Program Revenues	Extracted expenditures by function, default identification of program revenues by function, and user adjustments															
Funds Resource		by Resource	Function:	*1000*	*2100*	2420	2700	3600	3700	*3900*	*4000*	*5000*	6000	*7200*	7700	*8100*	8500	*9000*	Total
01-57 5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	14,062	Expenditures by function	-	-	-	-	-	13,430,573	-	-	-	-	318,920	-	61,972	-	-	13,811,465
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	97.24220%	0.0%	0.0%	0.0%	0.0%	2.30910%	0.0%	0.44870%	0.0%	0.0%	100.00000%
			Default revenue by function	-	-	-	-	-	13,674	-	-	-	-	325	-	63	-	-	14,062
			User adjustments														0.00		-
			Adjusted revenue by function	-	-	-	-	-	13,674	-	-	-	-	325	-	63	-	-	14,062
01-57 9010	Other Restricted Local	9,448,081	Expenditures by function	2,103,668	51,950	134,327	28,539	-	-	1,537,666	2,520,114	13,948	-	96,510	41	51,796	10,000	-	6,548,559
			Percentage of total	32.12414%	0.79330%	2.05125%	0.43581%	0.0%	0.0%	23.48098%	38.48349%	0.21299%	0.0%	1.47376%	0.00063%	0.79095%	0.15271%	0.0%	100.00001%
			Default revenue by function	3,035,115	74,952	193,804	41,176	-	-	2,218,502	3,635,951	20,123	-	139,242	60	74,730	14,428	-	9,448,083
			User adjustments														(14,428)		(14,428)
		Unbalanced; user adjustment required	Adjusted revenue by function	3,035,115	74,952	193,804	41,176	-	-	2,218,502	3,635,951	20,123	-	139,242	60	74,730	-	-	9,433,655
	Total Charges for Services (from fund consolidation worksheet)	9,462,143																	
Unbalanced	Subtotal of Charges for Services by function:			3,035,115	74,952	193,804	41,176	-	13,674	2,218,502	3,635,951	20,123	-	139,567	60	74,793	-	-	9,447,717
Unbalanced	User identification of conversion entries, adjustments, and rounding differences, by function:																		1
Unbalanced	Adjusted Charges for Services by function (agrees to conversion worksheet):			3,035,115	74,952	193,804	41,176	-	13,674	2,218,502	3,635,951	20,123	-	139,567	60	74,793	-	-	9,447,717

Operating Grants and Contributions: Governmental Activities

Extracted expenditures by function, default identification of program revenues by function, and user adjustments

Funds	Resource	Program Revenues by Resource	Function:	*1000*	*2100*	2420	2700	3600	3700	*3900*	*4000*	*5000*	*6000*	*7200*	7700	*8100*	8500	*9000*	Total
01-57	2600 Expanded Learning Opportunities Program	6,576,281	Expenditures by function	-	140,327	-	324,187	-	-	993,547	3,877,906	-	-	255,779	-	3,897	3,612,399	-	9,208,042
			Percentage of total	0.0%	1.52396%	0.0%	3.52069%	0.0%	0.0%	10.78999%	42.11434%	0.0%	0.0%	2.77778%	0.0%	0.04232%	39.23091%	0.0%	99.99999%
			Default revenue by function	-	100,220	-	231,530	-	-	709,580	2,769,557	-	-	182,675	-	2,783	2,579,935	-	6,576,280
			User adjustments														(2,579,935)		(2,579,935)
		Unbalanced; user adjustment required	Adjusted revenue by function	-	100,220	-	231,530	-	-	709,580	2,769,557	-	-	182,675	-	2,783	-	-	3,996,345
01-57	3010 ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	3,261,432	Expenditures by function	894,577	1,739,190	-	141,260	-	-	52,469	-	-	-	423,523	-	544	-	-	3,251,563
			Percentage of total	27.51221%	53.48781%	0.0%	4.34437%	0.0%	0.0%	1.61365%	0.0%	0.0%	0.0%	13.02521%	0.0%	0.01673%	0.0%	0.0%	99.99998%
			Default revenue by function	897,292	1,744,469	-	141,689	-	-	52,628	-	-	-	424,808	-	546	-	-	3,261,432
			User adjustments														0.00		-
			Adjusted revenue by function	897,292	1,744,469	-	141,689	-	-	52,628	-	-	-	424,808	-	546	-	-	3,261,432
01-57	3182 ESSA: School Improvement Funding for LEAs	501,500	Expenditures by function	308,614	155,889	10,781	3,293	-	-	-	-	-	-	22,924	-	-	-	-	501,501
			Percentage of total	61.53806%	31.08448%	2.14975%	0.65663%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.57108%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	308,613	155,889	10,781	3,293	-	-	-	-	-	-	22,924	-	-	-	-	501,500
			User adjustments														0.00		-
			Adjusted revenue by function	308,613	155,889	10,781	3,293	-	-	-	-	-	-	22,924	-	-	-	-	501,500
01-57	3310 Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	4,435,803	Expenditures by function	4,208,278	-	-	-	-	-	-	-	-	-	201,576	-	-	-	-	4,409,854

			Percentage of total	95.42896%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.57104%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	4,233,041	-	-	-	-	-	-	-	-	-	202,762	-	-	-	-	4,435,803
			User adjustments														0.00		-
			Adjusted revenue by function	4,233,041	-	-	-	-	-	-	-	-	-	202,762	-	-	-	-	4,435,803
01-57 3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	98,680	Expenditures by function	94,169	-	-	-	-	-	-	-	-	-	4,511	-	-	-	-	98,680
			Percentage of total	95.42866%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.57134%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	94,169	-	-	-	-	-	-	-	-	-	4,511	-	-	-	-	98,680
			User adjustments														0.00		-
			Adjusted revenue by function	94,169	-	-	-	-	-	-	-	-	-	4,511	-	-	-	-	98,680
01-57 3327	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	262,712	Expenditures by function	174,047	-	-	-	-	-	76,656	-	-	-	12,009	-	-	-	-	262,712
			Percentage of total	66.25011%	0.0%	0.0%	0.0%	0.0%	0.0%	29.17872%	0.0%	0.0%	0.0%	4.57117%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	174,047	-	-	-	-	-	76,656	-	-	-	12,009	-	-	-	-	262,712
			User adjustments														0.00		-
			Adjusted revenue by function	174,047	-	-	-	-	-	76,656	-	-	-	12,009	-	-	-	-	262,712
01-57 3345	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	1,000	Expenditures by function	-	954	-	-	-	-	-	-	-	-	46	-	-	-	-	1,000
			Percentage of total	0.0%	95.40000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.60000%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	-	954	-	-	-	-	-	-	-	-	46	-	-	-	-	1,000
			User adjustments														0.00		-
			Adjusted revenue by function	-	954	-	-	-	-	-	-	-	-	46	-	-	-	-	1,000
01-57 3385	Special Ed: IDEA Early Intervention Grants	91,745	Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	91,745	91,745
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%	100.00000%

			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	91,745	91,745
			User adjustments														0.00		-
			Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	91,745	91,745
01-57 3395	Special Ed: Alternate Dispute Resolution	15,157	Expenditures by function	-	14,464	-	-	-	-	-	-	-	-	693	-	-	-	-	15,157
			Percentage of total	0.0%	95.42786%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.57214%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	-	14,464	-	-	-	-	-	-	-	-	693	-	-	-	-	15,157
			User adjustments														0.00		-
			Adjusted revenue by function	-	14,464	-	-	-	-	-	-	-	-	693	-	-	-	-	15,157
01-57 3550	Strengthening Career and Technical Education for the 21st Century (Perkins V): Secondary, Section 131	136,331	Expenditures by function	123,450	-	-	7,358	-	-	-	-	-	-	5,523	-	-	-	-	136,331
			Percentage of total	90.55167%	0.0%	0.0%	5.39716%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.05117%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	123,450	-	-	7,358	-	-	-	-	-	-	5,523	-	-	-	-	136,331
			User adjustments														0.00		-
			Adjusted revenue by function	123,450	-	-	7,358	-	-	-	-	-	-	5,523	-	-	-	-	136,331
01-57 3905	Adult Education: Adult Basic Education, English Language Acquisition, and English Literacy and Civics Education	244,924	Expenditures by function	233,611	11,313	-	-	-	-	-	-	-	-	-	-	-	-	-	244,924
			Percentage of total	95.38102%	4.61898%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	233,611	11,313	-	-	-	-	-	-	-	-	-	-	-	-	-	244,924
			User adjustments														0.00		-
			Adjusted revenue by function	233,611	11,313	-	-	-	-	-	-	-	-	-	-	-	-	-	244,924

01-57 3913	Adult Education: Adult Secondary Education	89,607	Expenditures by function	89,607	-	-	-	-	-	-	-	-	-	-	-	-	-	89,607
			Percentage of total	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	89,607	-	-	-	-	-	-	-	-	-	-	-	-	-	89,607
			User adjustments													0.00		-
			Adjusted revenue by function	89,607	-	-	-	-	-	-	-	-	-	-	-	-	-	89,607
01-57 3926	Adult Education: Integrated English Literacy and Civics Education	38,808	Expenditures by function	36,938	-	-	1,870	-	-	-	-	-	-	-	-	-	-	38,808
			Percentage of total	95.18141%	0.0%	0.0%	4.81859%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	36,938	-	-	1,870	-	-	-	-	-	-	-	-	-	-	38,808
			User adjustments													0.00		-
			Adjusted revenue by function	36,938	-	-	1,870	-	-	-	-	-	-	-	-	-	-	38,808
01-57 4035	ESSA: Title II, Part A, Supporting Effective Instruction	471,300	Expenditures by function	5,252	436,761	-	(179)	-	-	-	-	-	-	29,466	-	-	-	471,300
			Percentage of total	1.11436%	92.67155%	0.0%	(0.03798%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	6.25207%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	5,252	436,761	-	(179)	-	-	-	-	-	-	29,466	-	-	-	471,300
			User adjustments													0.00		-
			Adjusted revenue by function	5,252	436,761	-	(179)	-	-	-	-	-	-	29,466	-	-	-	471,300
01-57 4127	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	224,713	Expenditures by function	9,764	200,123	-	349	-	-	-	-	-	-	14,476	-	-	-	224,712
			Percentage of total	4.34512%	89.05755%	0.0%	0.15531%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	6.44202%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	9,764	200,124	-	349	-	-	-	-	-	-	14,476	-	-	-	224,713
			User adjustments													0.00		-

			Adjusted revenue by function	9,764	200,124	-	349	-	-	-	-	-	-	14,476	-	-	-	-	224,713
01-57 4201	ESSA: Title III, Immigrant Student Program	147,729	Expenditures by function	79,329	54,321	-	-	-	-	-	-	-	-	9,280	-	4,798	-	-	147,728
			Percentage of total	53.69937%	36.77096%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	6.28182%	0.0%	3.24786%	0.0%	0.0%	100.00001%
			Default revenue by function	79,330	54,321	-	-	-	-	-	-	-	-	9,280	-	4,798	-	-	147,729
			User adjustments														0.00		-
			Adjusted revenue by function	79,330	54,321	-	-	-	-	-	-	-	-	9,280	-	4,798	-	-	147,729
01-57 4203	ESSA: Title III, English Learner Student Program	301,103	Expenditures by function	110,947	165,618	-	-	-	-	-	-	-	-	18,514	-	6,025	-	-	301,104
			Percentage of total	36.84674%	55.00359%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	6.14871%	0.0%	2.00097%	0.0%	0.0%	100.00001%
			Default revenue by function	110,947	165,617	-	-	-	-	-	-	-	-	18,514	-	6,025	-	-	301,103
			User adjustments														0.00		-
			Adjusted revenue by function	110,947	165,617	-	-	-	-	-	-	-	-	18,514	-	6,025	-	-	301,103
01-57 4510	Indian Education	9,096	Expenditures by function	1,799	16,300	-	-	-	-	-	-	-	-	866	-	-	-	-	18,965
			Percentage of total	9.48590%	85.94780%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.56631%	0.0%	0.0%	0.0%	0.0%	100.00001%
			Default revenue by function	863	7,818	-	-	-	-	-	-	-	-	415	-	-	-	-	9,096
			User adjustments														0.00		-
			Adjusted revenue by function	863	7,818	-	-	-	-	-	-	-	-	415	-	-	-	-	9,096
01-57 5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	15,347,454	Expenditures by function	-	-	-	-	-	13,430,573	-	-	-	-	318,920	-	61,972	-	-	13,811,465
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	97.24220%	0.0%	0.0%	0.0%	0.0%	2.30910%	0.0%	0.44870%	0.0%	0.0%	100.00000%
			Default revenue by function	-	-	-	-	-	14,924,202	-	-	-	-	354,388	-	68,864	-	-	15,347,454
			User adjustments														0.00		-

			Adjusted revenue by function	-	-	-	-	-	14,924,202	-	-	-	-	354,388	-	68,864	-	-	15,347,454
01-57 5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	563,557	Expenditures by function	-	-	-	-	-	451,179	-	-	-	-	21,611	-	-	-	-	472,790
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	95.42905%	0.0%	0.0%	0.0%	0.0%	4.57095%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	-	-	-	-	-	537,797	-	-	-	-	25,760	-	-	-	-	563,557
			User adjustments														0.00		-
			Adjusted revenue by function	-	-	-	-	-	537,797	-	-	-	-	25,760	-	-	-	-	563,557
01-57 5630	ESSA: Title IX, Part A, McKinney-Vento Homeless Assistance Grants	78,087	Expenditures by function	44,335	-	-	30,400	-	-	-	-	-	-	3,352	-	-	-	-	78,087
			Percentage of total	56.77642%	0.0%	0.0%	38.93094%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.29265%	0.0%	0.0%	0.0%	0.0%	100.00001%
			Default revenue by function	44,335	-	-	30,400	-	-	-	-	-	-	3,352	-	-	-	-	78,087
			User adjustments														0.00		-
			Adjusted revenue by function	44,335	-	-	30,400	-	-	-	-	-	-	3,352	-	-	-	-	78,087
01-57 6010	After School Education and Safety (ASES)	820,928	Expenditures by function	-	-	-	-	-	-	-	783,403	-	-	37,525	-	-	-	-	820,928
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	95.42895%	0.0%	0.0%	4.57105%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	-	-	-	-	-	-	-	783,403	-	-	37,525	-	-	-	-	820,928
			User adjustments														0.00		-
			Adjusted revenue by function	-	-	-	-	-	-	-	783,403	-	-	37,525	-	-	-	-	820,928
01-57 6019	Student Support and Professional Development Discretionary Block Grant	6,474,043	Expenditures by function	23,826	2,478	9,562	37,538	52,510	37,105	26,972	-	-	-	-	-	27,769	-	-	217,760
			Percentage of total	10.94140%	1.13795%	4.39107%	17.23824%	24.11370%	17.03940%	12.38611%	0.0%	0.0%	0.0%	0.0%	0.0%	12.75211%	0.0%	0.0%	99.99998%

			Default revenue by function	708,351	73,671	284,280	1,116,011	1,561,131	1,103,138	801,882	-	-	-	-	-	825,577	-	-	6,474,041
			User adjustments														0.00		-
		Unbalanced; user adjustment required	Adjusted revenue by function	708,351	73,671	284,280	1,116,011	1,561,131	1,103,138	801,882	-	-	-	-	-	825,577	-	-	6,474,041
01-57 6053	Early Education: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	65,957	Expenditures by function	62,942	-	-	-	-	-	-	-	-	-	3,015	-	-	-	-	65,957
			Percentage of total	95.42884%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.57116%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	62,942	-	-	-	-	-	-	-	-	-	3,015	-	-	-	-	65,957
			User adjustments														0.00		-
			Adjusted revenue by function	62,942	-	-	-	-	-	-	-	-	-	3,015	-	-	-	-	65,957
01-57 6105	Early Education: California State Preschool Program	3,007,937	Expenditures by function	2,175,435	61,858	-	198,466	-	-	228,964	-	-	-	129,147	-	31,466	182,601	-	3,007,937
			Percentage of total	72.32316%	2.05649%	0.0%	6.59808%	0.0%	0.0%	7.61199%	0.0%	0.0%	0.0%	4.29354%	0.0%	1.04610%	6.07064%	0.0%	100.00000%
			Default revenue by function	2,175,435	61,858	-	198,466	-	-	228,964	-	-	-	129,147	-	31,466	182,601	-	3,007,937
			User adjustments														(182,601)		(182,601)
		Unbalanced; user adjustment required	Adjusted revenue by function	2,175,435	61,858	-	198,466	-	-	228,964	-	-	-	129,147	-	31,466	-	-	2,825,336
01-57 6127	Early Education: California State Preschool Program QRIS Block Grant RFA	49,823	Expenditures by function	47,545	-	-	-	-	-	-	-	-	-	2,277	-	-	-	-	49,822
			Percentage of total	95.42973%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.57027%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	47,546	-	-	-	-	-	-	-	-	-	2,277	-	-	-	-	49,823
			User adjustments														0.00		-

			Adjusted revenue by function	47,546	-	-	-	-	-	-	-	-	-	2,277	-	-	-	-	49,823
01-57 6130	Early Education: Center-Based Reserve Account	3,905	Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			User adjustments														0.00	-
		Unbalanced; user adjustment required	Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-57 6271	National Board for Professional Teaching Standards Certification Incentive Program	70,000	Expenditures by function	-	82,585	-	-	-	-	-	-	-	-	-	-	-	-	82,585
			Percentage of total	0.0%	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	-	70,000	-	-	-	-	-	-	-	-	-	-	-	-	70,000
			User adjustments														0.00	-
			Adjusted revenue by function	-	70,000	-	-	-	-	-	-	-	-	-	-	-	-	70,000
01-57 6300	Lottery: Instructional Materials	1,831,017	Expenditures by function	23,457	-	-	-	-	-	-	-	-	-	-	-	-	-	23,457
			Percentage of total	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	1,831,017	-	-	-	-	-	-	-	-	-	-	-	-	-	1,831,017
			User adjustments														0.00	-
			Adjusted revenue by function	1,831,017	-	-	-	-	-	-	-	-	-	-	-	-	-	1,831,017
01-57 6332	CA Community Schools Partnership Act - Implementation Grant	2,300,000	Expenditures by function	102,102	182,048	14,747	-	-	-	1,448,606	189,546	-	-	92,833	-	1,011	-	-	2,030,893
			Percentage of total	5.02744%	8.96394%	0.72613%	0.0%	0.0%	0.0%	71.32852%	9.33314%	0.0%	0.0%	4.57104%	0.0%	0.04978%	0.0%	0.0%	99.99999%
			Default revenue by function	115,631	206,171	16,701	-	-	-	1,640,556	214,662	-	-	105,134	-	1,145	-	-	2,300,000

			User adjustments														0.00	-
			Adjusted revenue by function	115,631	206,171	16,701	-	-	-	1,640,556	214,662	-	-	105,134	-	1,145	-	-	2,300,000
01-57 6371	CalWORKs for ROCP or Adult Education	221,560	Expenditures by function	49,750	-	-	124,399	-	-	-	-	-	-	-	-	-	-	-	174,149
			Percentage of total	28.56749%	0.0%	0.0%	71.43251%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	63,294	-	-	158,266	-	-	-	-	-	-	-	-	-	-	-	221,560
			User adjustments														0.00	-
			Adjusted revenue by function	63,294	-	-	158,266	-	-	-	-	-	-	-	-	-	-	-	221,560
01-57 6385	Governor's CTE Initiative: California Partnership Academies	379	Expenditures by function	361	-	-	-	-	-	-	-	-	-	17	-	-	-	-	378
			Percentage of total	95.50265%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.49735%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	362	-	-	-	-	-	-	-	-	-	17	-	-	-	-	379
			User adjustments														0.00	-
			Adjusted revenue by function	362	-	-	-	-	-	-	-	-	-	17	-	-	-	-	379
01-57 6387	Career Technical Education Incentive Grant Program	1,083,362	Expenditures by function	902,765	44,614	-	93,343	-	-	-	-	-	-	42,639	-	-	-	-	1,083,361
			Percentage of total	83.33003%	4.11811%	0.0%	8.61606%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.93581%	0.0%	0.0%	0.0%	0.0%	100.00001%
			Default revenue by function	902,766	44,614	-	93,343	-	-	-	-	-	-	42,639	-	-	-	-	1,083,362
			User adjustments														0.00	-
			Adjusted revenue by function	902,766	44,614	-	93,343	-	-	-	-	-	-	42,639	-	-	-	-	1,083,362
01-57 6388	Strong Workforce Program	464,142	Expenditures by function	443,938	2,399	-	-	-	-	-	-	-	-	17,804	-	-	-	-	464,141
			Percentage of total	95.64723%	0.51687%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.83590%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	443,939	2,399	-	-	-	-	-	-	-	-	17,804	-	-	-	-	464,142
			User adjustments														0.00	-

			Adjusted revenue by function	443,939	2,399	-	-	-	-	-	-	-	-	17,804	-	-	-	-	464,142
01-57 6391	Adult Education Program	918,053	Expenditures by function	173,539	2,710	-	712,084	-	-	-	-	-	-	42,551	-	-	-	-	930,884
			Percentage of total	18.64239%	0.29112%	0.0%	76.49546%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.57103%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	171,147	2,673	-	702,269	-	-	-	-	-	-	41,964	-	-	-	-	918,053
			User adjustments														0.00		-
			Adjusted revenue by function	171,147	2,673	-	702,269	-	-	-	-	-	-	41,964	-	-	-	-	918,053
01-57 6500	Special Education	19,324,333	Expenditures by function	54,158,317	3,961,315	-	30,810	1,414,317	-	9,346,950	-	-	-	3,620,859	-	1,572	-	198,784	72,732,924
			Percentage of total	74.46190%	5.44638%	0.0%	0.04236%	1.94453%	0.0%	12.85106%	0.0%	0.0%	0.0%	4.97829%	0.0%	0.00216%	0.0%	0.27331%	99.99999%
			Default revenue by function	14,389,266	1,052,477	-	8,186	375,767	-	2,483,382	-	-	-	962,021	-	417	-	52,815	19,324,331
			User adjustments														0.00		-
		Unbalanced; user adjustment required	Adjusted revenue by function	14,389,266	1,052,477	-	8,186	375,767	-	2,483,382	-	-	-	962,021	-	417	-	52,815	19,324,331
01-57 6520	Special Ed: Project Workability I LEA	107,280	Expenditures by function	47,045	55,331	-	-	-	-	-	-	-	-	4,904	-	-	-	-	107,280
			Percentage of total	43.85254%	51.57625%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.57122%	0.0%	0.0%	0.0%	0.0%	100.00001%
			Default revenue by function	47,045	55,331	-	-	-	-	-	-	-	-	4,904	-	-	-	-	107,280
			User adjustments														0.00		-
			Adjusted revenue by function	47,045	55,331	-	-	-	-	-	-	-	-	4,904	-	-	-	-	107,280
01-57 6546	Mental Health-Related Services	1,807,483	Expenditures by function	8,353	-	-	-	-	-	3,510,868	-	-	-	168,571	-	-	-	-	3,687,792
			Percentage of total	0.22650%	0.0%	0.0%	0.0%	0.0%	0.0%	95.20244%	0.0%	0.0%	0.0%	4.57105%	0.0%	0.0%	0.0%	0.0%	99.99999%
			Default revenue by function	4,094	-	-	-	-	-	1,720,768	-	-	-	82,621	-	-	-	-	1,807,483
			User adjustments														0.00		-
			Adjusted revenue by function	4,094	-	-	-	-	-	1,720,768	-	-	-	82,621	-	-	-	-	1,807,483
01-57 6547	Special Education Early Intervention Preschool Grant	1,134,470	Expenditures by function	997,584	54,514	-	-	-	-	109,831	-	-	-	55,656	-	-	-	-	1,217,585

			Percentage of total	81.93136%	4.47722%	0.0%	0.0%	0.0%	0.0%	9.02040%	0.0%	0.0%	0.0%	4.57102%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	929,487	50,793	-	-	-	-	102,334	-	-	-	51,857	-	-	-	-	1,134,471
			User adjustments														0.00		-
		Unbalanced; user adjustment required	Adjusted revenue by function	929,487	50,793	-	-	-	-	102,334	-	-	-	51,857	-	-	-	-	1,134,471
01-57 6695	Tobacco Use Prevention Education (Prop.56): Local Assistance	102,322	Expenditures by function	36,992	-	-	-	-	-	65,331	-	-	-	-	-	-	-	-	102,323
			Percentage of total	36.15218%	0.0%	0.0%	0.0%	0.0%	0.0%	63.84782%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	36,992	-	-	-	-	-	65,330	-	-	-	-	-	-	-	-	102,322
			User adjustments														0.00		-
			Adjusted revenue by function	36,992	-	-	-	-	-	65,330	-	-	-	-	-	-	-	-	102,322
01-57 6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	3,450,748	Expenditures by function	3,086,076	1,835	-	28,739	-	-	-	89,716	-	-	-	-	-	-	-	3,206,366
			Percentage of total	96.24840%	0.05723%	0.0%	0.89631%	0.0%	0.0%	0.0%	2.79806%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	3,321,290	1,975	-	30,929	-	-	-	96,554	-	-	-	-	-	-	-	3,450,748
			User adjustments														0.00		-
			Adjusted revenue by function	3,321,290	1,975	-	30,929	-	-	-	96,554	-	-	-	-	-	-	-	3,450,748
01-57 7010	Agricultural Career Technical Education Incentive	20,323	Expenditures by function	20,323	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,323
			Percentage of total	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	20,323	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,323
			User adjustments														0.00		-
			Adjusted revenue by function	20,323	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,323

01-57 7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	(132)	Expenditures by function	-	-	-	-	-	225,474	-	-	-	-	-	-	-	-	-	225,474
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	-	-	-	-	-	(132)	-	-	-	-	-	-	-	-	-	(132)
			User adjustments														0.00		-
			Adjusted revenue by function	-	-	-	-	-	(132)	-	-	-	-	-	-	-	-	-	(132)
01-57 7033	Child Nutrition: School Food Best Practices Apportionment	(49,847)	Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			User adjustments														0.00		-
		Unbalanced; user adjustment required	Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-57 7220	California Partnership Academies Program	240,447	Expenditures by function	165,922	40,240	-	23,461	-	-	-	-	-	-	10,824	-	-	-	-	240,447
			Percentage of total	69.00564%	16.73550%	0.0%	9.75724%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.50162%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	165,922	40,240	-	23,461	-	-	-	-	-	-	10,824	-	-	-	-	240,447
			User adjustments														0.00		-
			Adjusted revenue by function	165,922	40,240	-	23,461	-	-	-	-	-	-	10,824	-	-	-	-	240,447
01-57 7399	LCFF Equity Multiplier	700,585	Expenditures by function	482,178	7,429	-	21,903	-	-	57,169	664	-	-	27,272	-	-	-	-	596,615
			Percentage of total	80.81895%	1.24519%	0.0%	3.67121%	0.0%	0.0%	9.58223%	0.11129%	0.0%	0.0%	4.57112%	0.0%	0.0%	0.0%	0.0%	99.99999%
			Default revenue by function	566,205	8,724	-	25,720	-	-	67,132	780	-	-	32,025	-	-	-	-	700,586
			User adjustments														0.00		-
		Unbalanced; user adjustment required	Adjusted revenue by function	566,205	8,724	-	25,720	-	-	67,132	780	-	-	32,025	-	-	-	-	700,586

01-57 7415	Classified School Employee Summer Assistance Program	330,541	Expenditures by function	220,369	823	2,196	17,445	19,545	12,963	8,080	21,756	-	20,622	-	-	6,741	-	-	330,540
			Percentage of total	66.66939%	0.24899%	0.66437%	5.27773%	5.91305%	3.92176%	2.44448%	6.58196%	0.0%	6.23888%	0.0%	0.0%	2.03939%	0.0%	0.0%	100.00000%
			Default revenue by function	220,370	823	2,196	17,445	19,545	12,963	8,080	21,756	-	20,622	-	-	6,741	-	-	330,541
			User adjustments														0.00		-
			Adjusted revenue by function	220,370	823	2,196	17,445	19,545	12,963	8,080	21,756	-	20,622	-	-	6,741	-	-	330,541
01-57 7435	Learning Recovery Emergency Block Grant	775,238	Expenditures by function	2,750,409	1,554,055	-	-	-	-	15,116	-	-	-	2,813	-	-	-	-	4,322,393
			Percentage of total	63.63163%	35.95358%	0.0%	0.0%	0.0%	0.0%	0.34971%	0.0%	0.0%	0.0%	0.06508%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	493,297	278,726	-	-	-	-	2,711	-	-	-	505	-	-	-	-	775,239
			User adjustments														0.00		-
		Unbalanced; user adjustment required	Adjusted revenue by function	493,297	278,726	-	-	-	-	2,711	-	-	-	505	-	-	-	-	775,239
01-57 7690	On-Behalf Pension Contributions	13,981,107	Expenditures by function	10,835,705	901,876	18,209	961,698	-	-	1,078,241	50,732	398	-	88,926	31,258	14,064	-	-	13,981,107
			Percentage of total	77.50248%	6.45068%	0.13024%	6.87855%	0.0%	0.0%	7.71213%	0.36286%	0.00285%	0.0%	0.63604%	0.22357%	0.10059%	0.0%	0.0%	99.99999%
			Default revenue by function	10,835,705	901,876	18,209	961,697	-	-	1,078,241	50,732	398	-	88,925	31,258	14,064	-	-	13,981,105
			User adjustments														0.00		-
		Unbalanced; user adjustment required	Adjusted revenue by function	10,835,705	901,876	18,209	961,697	-	-	1,078,241	50,732	398	-	88,925	31,258	14,064	-	-	13,981,105
01-57 7810	Other Restricted State	819,165	Expenditures by function	400	71,377	-	-	-	-	171,194	-	-	-	11,638	-	-	-	-	254,609
			Percentage of total	0.15710%	28.03397%	0.0%	0.0%	0.0%	0.0%	67.23800%	0.0%	0.0%	0.0%	4.57093%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	1,287	229,644	-	-	-	-	550,790	-	-	-	37,443	-	-	-	-	819,164
			User adjustments														0.00		-
		Unbalanced; user adjustment required	Adjusted revenue by function	1,287	229,644	-	-	-	-	550,790	-	-	-	37,443	-	-	-	-	819,164

01-57 8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	117,808	Expenditures by function													10,183,124	302,771	400,000	10,885,895
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	93.54421%	2.78131%	3.67448%	100.00000%
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	110,203	3,277	4,329	117,809
			User adjustments														(3,277)		(3,277)
		Unbalanced; user adjustment required	Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	110,203	-	4,329	114,532
01-57 8210	Student Activity Funds	3,133,200	Expenditures by function	-	-	-	-	-	-	-	2,908,889	-	-	-	-	-	-	-	2,908,889
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	-	-	-	-	-	-	-	3,133,200	-	-	-	-	-	-	-	3,133,200
			User adjustments														0.00		-
			Adjusted revenue by function	-	-	-	-	-	-	-	3,133,200	-	-	-	-	-	-	-	3,133,200
01-57 9010	Other Restricted Local	6,407,596	Expenditures by function	2,103,668	51,950	134,327	28,539	-	-	1,537,666	2,520,114	13,948	-	96,510	41	51,796	10,000	-	6,548,559
			Percentage of total	32.12414%	0.79330%	2.05125%	0.43581%	0.0%	0.0%	23.48098%	38.48349%	0.21299%	0.0%	1.47376%	0.00063%	0.79095%	0.15271%	0.0%	100.00001%
			Default revenue by function	2,058,385	50,831	131,436	27,925	-	-	1,504,566	2,465,867	13,648	-	94,433	40	50,681	9,785	-	6,407,597
			User adjustments														(9,785)		(9,785)
		Unbalanced; user adjustment required	Adjusted revenue by function	2,058,385	50,831	131,436	27,925	-	-	1,504,566	2,465,867	13,648	-	94,433	40	50,681	-	-	6,397,812
	Total Operating Grants & Contributions (from fund consolidation worksheet)	102,610,792																	
Unbalanced	Subtotal of Operating Grants and Contributions by function:			46,053,357	6,024,776	463,603	3,780,028	1,956,443	16,577,968	11,093,600	9,536,511	14,046	20,622	3,056,682	31,298	1,123,310	-	148,889	99,881,133
	User identification of conversion entries, adjustments, and rounding differences, by function:																		-
Unbalanced	Adjusted Operating Grants and Contributions by function (agrees to conversion worksheet):			46,053,357	6,024,776	463,603	3,780,028	1,956,443	16,577,968	11,093,600	9,536,511	14,046	20,622	3,056,682	31,298	1,123,310	-	148,889	99,881,133

Capital Grants and Contributions: Governmental Activities

Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.

Funds Resource		Program Revenues by Resource	Function:	*1000*	*2100*	2420	2700	3600	3700	*3900*	*4000*	*5000*	*6000*	*7200*	7700	*8100*	8500	*9000*	Total
0000	Unrestricted	3,227,259	Expenditures by function		0.00														-
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			Default revenue by function	3,227,259	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,227,259
			User adjustments														0.00		-
			Adjusted revenue by function	3,227,259	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,227,259
	Total Capital Grants & Contributions (from fund consolidation worksheet)	3,227,259																	
			Subtotal of Capital Grants and Contributions by function:	3,227,259	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,227,259
			User identification of conversion entries, adjustments, and rounding differences, by function:																-
			Adjusted Capital Grants and Contributions by function (agrees to conversion worksheet):	3,227,259	-	-	-	-	-	-	-	-	-	-	-	-		-	3,227,259

Charges for Services: Business-type Activities

Funds Resource	Program Revenues by Resource	Extracted expenditures by function, default identification of program revenues by function, and user adjustments														
Function:	*1000*	*2100*	2420	2700	3600	3700	*3900*	*4000*	*5000*	*6000*	*7200*	7700	*8100*	8500	*9000*	Total
Total Charges for Services	-															
Adjusted Charges for Services by function:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-

Operating Grants and Contributions: Business-type Activities

Funds Resource	Program Revenues by Resource	Extracted expenditures by function, default identification of program revenues by function, and user adjustments														
Function:		*1000*	*2100*	2420	2700	3600	3700	*3900*	*4000*	*5000*	*6000*	*7200*	7700	*8100*	8500	*9000*	Total
Total Operating Grants & Contributions	-																
Adjusted Operating Grants and Contributions by function:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-

Capital Grants and Contributions: Business-type Activities

Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.

Funds Resource	Program Revenues by Resource	Function:	*1000*	*2100*	2420	2700	3600	3700	*3900*	*4000*	*5000*	*6000*	*7200*	7700	*8100*	8500	*9000*	Total
Total Capital Grants & Contributions	-																	
Adjusted Capital Grants and Contributions by function:			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-

Charges for Services: Governmental Activities

Resource		Program Revenues by Resource	Summary of revenues by function: Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	14,062	-	-	-	-	-	13,674	-	-	-	-	325	-	63	-	-	14,062
9010	Other Restricted Local	9,448,081	3,035,115	74,952	193,804	41,176	-	-	2,218,502	3,635,951	20,123	-	139,242	60	74,730	-	-	9,433,655
	Total Charges for Services (from fund consolidation worksheet)	9,462,143																
Unbalanced	Subtotal of Charges for Services by function:		3,035,115	74,952	193,804	41,176	-	13,674	2,218,502	3,635,951	20,123	-	139,567	60	74,793	-	-	9,447,717
Unbalanced	User identification of conversion entries, adjustments, and rounding differences, by function:																	1
Unbalanced	Adjusted Charges for Services by function (agrees to conversion worksheet):		3,035,115	74,952	193,804	41,176	-	13,674	2,218,502	3,635,951	20,123	-	139,567	60	74,793	-	-	9,447,717

Operating Grants and Contributions: Governmental Activities

Resource		Program Revenues by Resource	Summary of revenues by function														
			Function 1000	*2100*	2420	2700	3600	3700	*3900*	*4000*	*5000*	6000	*7200*	7700	*8100*	8500	*9000*	Total
2600	Expanded Learning Opportunities Program	6,576,281	-	100,220	-	231,530	-	-	709,580	2,769,557	-	-	182,675	-	2,783	-	-	3,996,345
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	3,261,432	897,292	1,744,469	-	141,689	-	-	52,628	-	-	-	424,808	-	546	-	-	3,261,432
3182	ESSA: School Improvement Funding for LEAs	501,500	308,613	155,889	10,781	3,293	-	-	-	-	-	-	22,924	-	-	-	-	501,500
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	4,435,803	4,233,041	-	-	-	-	-	-	-	-	-	202,762	-	-	-	-	4,435,803
3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	98,680	94,169	-	-	-	-	-	-	-	-	-	4,511	-	-	-	-	98,680
3327	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	262,712	174,047	-	-	-	-	-	76,656	-	-	-	12,009	-	-	-	-	262,712
3345	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	1,000	-	954	-	-	-	-	-	-	-	-	46	-	-	-	-	1,000
3385	Special Ed: IDEA Early Intervention Grants	91,745	-	-	-	-	-	-	-	-	-	-	-	-	-	-	91,745	91,745
3395	Special Ed: Alternate Dispute Resolution	15,157	-	14,464	-	-	-	-	-	-	-	-	693	-	-	-	-	15,157
3550	Strengthening Career and Technical Education for the 21st Century (Perkins V): Secondary, Section 131	136,331	123,450	-	-	7,358	-	-	-	-	-	-	5,523	-	-	-	-	136,331
3905	Adult Education: Adult Basic Education, English Language Acquisition, and English Literacy and Civics Education	244,924	233,611	11,313	-	-	-	-	-	-	-	-	-	-	-	-	-	244,924
3913	Adult Education: Adult Secondary Education	89,607	89,607	-	-	-	-	-	-	-	-	-	-	-	-	-	-	89,607
3926	Adult Education: Integrated English Literacy and Civics Education	38,808	36,938	-	-	1,870	-	-	-	-	-	-	-	-	-	-	-	38,808
4035	ESSA: Title II, Part A, Supporting Effective Instruction	471,300	5,252	436,761	-	(179)	-	-	-	-	-	-	29,466	-	-	-	-	471,300
4127	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	224,713	9,764	200,124	-	349	-	-	-	-	-	-	14,476	-	-	-	-	224,713
4201	ESSA: Title III, Immigrant Student Program	147,729	79,330	54,321	-	-	-	-	-	-	-	-	9,280	-	4,798	-	-	147,729
4203	ESSA: Title III, English Learner Student Program	301,103	110,947	165,617	-	-	-	-	-	-	-	-	18,514	-	6,025	-	-	301,103
4510	Indian Education	9,096	863	7,818	-	-	-	-	-	-	-	-	415	-	-	-	-	9,096
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	15,347,454	-	-	-	-	-	14,924,202	-	-	-	-	354,388	-	68,864	-	-	15,347,454

5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	563,557	-	-	-	-	-	537,797	-	-	-	-	25,760	-	-	-	-		563,557
5630	ESSA: Title IX, Part A, McKinney-Vento Homeless Assistance Grants	78,087	44,335	-	-	30,400	-	-	-	-	-	-	3,352	-	-	-	-		78,087
6010	After School Education and Safety (ASES)	820,928	-	-	-	-	-	-	-	783,403	-	-	37,525	-	-	-	-		820,928
6019	Student Support and Professional Development Discretionary Block Grant	6,474,043	708,351	73,671	284,280	1,116,011	1,561,131	1,103,138	801,882	-	-	-	-	-	825,577	-	-		6,474,041
6053	Early Education: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	65,957	62,942	-	-	-	-	-	-	-	-	-	3,015	-	-	-	-		65,957
6105	Early Education: California State Preschool Program	3,007,937	2,175,435	61,858	-	198,466	-	-	228,964	-	-	-	129,147	-	31,466	-	-		2,825,336
6127	Early Education: California State Preschool Program QRIS Block Grant RFA	49,823	47,546	-	-	-	-	-	-	-	-	-	2,277	-	-	-	-		49,823
6130	Early Education: Center-Based Reserve Account	3,905	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
6271	National Board for Professional Teaching Standards Certification Incentive Program	70,000	-	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-		70,000
6300	Lottery: Instructional Materials	1,831,017	1,831,017	-	-	-	-	-	-	-	-	-	-	-	-	-	-		1,831,017
6332	CA Community Schools Partnership Act - Implementation Grant	2,300,000	115,631	206,171	16,701	-	-	-	1,640,556	214,662	-	-	105,134	-	1,145	-	-		2,300,000
6371	CalWORKs for ROCP or Adult Education	221,560	63,294	-	-	158,266	-	-	-	-	-	-	-	-	-	-	-		221,560
6385	Governor's CTE Initiative: California Partnership Academies	379	362	-	-	-	-	-	-	-	-	-	17	-	-	-	-		379
6387	Career Technical Education Incentive Grant Program	1,083,362	902,766	44,614	-	93,343	-	-	-	-	-	-	42,639	-	-	-	-		1,083,362
6388	Strong Workforce Program	464,142	443,939	2,399	-	-	-	-	-	-	-	-	17,804	-	-	-	-		464,142
6391	Adult Education Program	918,053	171,147	2,673	-	702,269	-	-	-	-	-	-	41,964	-	-	-	-		918,053
6500	Special Education	19,324,333	14,389,266	1,052,477	-	8,186	375,767	-	2,483,382	-	-	-	962,021	-	417	-	52,815		19,324,331
6520	Special Ed: Project Workability I LEA	107,280	47,045	55,331	-	-	-	-	-	-	-	-	4,904	-	-	-	-		107,280
6546	Mental Health-Related Services	1,807,483	4,094	-	-	-	-	-	1,720,768	-	-	-	82,621	-	-	-	-		1,807,483
6547	Special Education Early Intervention Preschool Grant	1,134,470	929,487	50,793	-	-	-	-	102,334	-	-	-	51,857	-	-	-	-		1,134,471
6695	Tobacco Use Prevention Education (Prop.56): Local Assistance	102,322	36,992	-	-	-	-	-	65,330	-	-	-	-	-	-	-	-		102,322
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	3,450,748	3,321,290	1,975	-	30,929	-	-	-	96,554	-	-	-	-	-	-	-		3,450,748
7010	Agricultural Career Technical Education Incentive	20,323	20,323	-	-	-	-	-	-	-	-	-	-	-	-	-	-		20,323

7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	(132)	-	-	-	-	-	(132)	-	-	-	-	-	-	-	-	-	(132)
7033	Child Nutrition: School Food Best Practices Apportionment	(49,847)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7220	California Partnership Academies Program	240,447	165,922	40,240	-	23,461	-	-	-	-	-	-	10,824	-	-	-	-	240,447
7399	LCFF Equity Multiplier	700,585	566,205	8,724	-	25,720	-	-	67,132	780	-	-	32,025	-	-	-	-	700,586
7415	Classified School Employee Summer Assistance Program	330,541	220,370	823	2,196	17,445	19,545	12,963	8,080	21,756	-	20,622	-	-	6,741	-	-	330,541
7435	Learning Recovery Emergency Block Grant	775,238	493,297	278,726	-	-	-	-	2,711	-	-	-	505	-	-	-	-	775,239
7690	On-Behalf Pension Contributions	13,981,107	10,835,705	901,876	18,209	961,697	-	-	1,078,241	50,732	398	-	88,925	31,258	14,064	-	-	13,981,105
7810	Other Restricted State	819,165	1,287	229,644	-	-	-	-	550,790	-	-	-	37,443	-	-	-	-	819,164
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	117,808	-	-	-	-	-	-	-	-	-	-	-	-	110,203	-	4,329	114,532
8210	Student Activity Funds	3,133,200	-	-	-	-	-	-	-	3,133,200	-	-	-	-	-	-	-	3,133,200
9010	Other Restricted Local	6,407,596	2,058,385	50,831	131,436	27,925	-	-	1,504,566	2,465,867	13,648	-	94,433	40	50,681	-	-	6,397,812
Total Operating Grants & Contributions (from fund consolidation worksheet)		102,610,792																
Unbalanced	Subtotal of Operating Grants and Contributions by function:		46,053,357	6,024,776	463,603	3,780,028	1,956,443	16,577,968	11,093,600	9,536,511	14,046	20,622	3,056,682	31,298	1,123,310	-	148,889	99,881,133
	User identification of conversion entries, adjustments, and rounding differences, by function:																	-
Unbalanced	Adjusted Operating Grants and Contributions by function (agrees to conversion worksheet):		46,053,357	6,024,776	463,603	3,780,028	1,956,443	16,577,968	11,093,600	9,536,511	14,046	20,622	3,056,682	31,298	1,123,310	-	148,889	99,881,133

Capital Grants and Contributions: Governmental Activities

Resource		Program Revenues by Resource	Summary of revenues by function: *Function 1000*	*2100*	2420	2700	3600	3700	*3900*	*4000*	*5000*	*6000*	*7200*	7700	*8100*	8500	*9000*	Total
0000	Unrestricted	3,227,259	3,227,259	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,227,259
	Total Capital Grants & Contributions (from fund consolidation worksheet)	3,227,259																
	Subtotal of Capital Grants and Contributions by function:		3,227,259	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,227,259
	User identification of conversion entries, adjustments, and rounding differences, by function:																	-
	Adjusted Capital Grants and Contributions by function (agrees to conversion worksheet):		3,227,259	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,227,259

Charges for Services: Business-type Activities

Resource	Program Revenues by Resource	Summary of revenues by function: Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Total Charges for Services	-																
Adjusted Charges for Services by function:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Operating Grants and Contributions: Business-type Activities

Resource	Program Revenues by Resource	Summary of revenues by function															
		Function 1000	*2100*	2420	2700	3600	3700	*3900*	*4000*	*5000*	*6000*	*7200*	7700	*8100*	8500	*9000*	Total
Total Operating Grants & Contributions	-																
Adjusted Operating Grants and Contributions by function:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Capital Grants and Contributions: Business-type Activities

Resource	Program Revenues by Resource	Summary of revenues by function															
		Function 1000	*2100*	2420	2700	3600	3700	*3900*	*4000*	*5000*	*6000*	*7200*	7700	*8100*	8500	*9000*	Total
Total Capital Grants & Contributions	-																
Adjusted Capital Grants and Contributions by function:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Entry CE001 **Capital Outlay Expenditures**

To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and acquisition of lease assets and subscription assets, and instead report capital assets, lease assets and subscription assets on the statement of net position.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
[see extract]	*1000*	918,093	-	918,093			-	918,093	Instruction
[see extract]	*2100*	0	-	-			-	-	Instructional Supervision and Administration
[see extract]	2420	0	-	-			-	-	Instructional Library, Media and Technology
[see extract]	2700	3,769	-	3,769			-	3,769	School Site Administration
[see extract]	3600	2,123	-	2,123			-	2,123	Home-to-School Transportation
[see extract]	3700	286,542	-	286,542			-	286,542	Food Services
[see extract]	*3900*	0	-	-			-	-	All Other Pupil Services
[see extract]	*4000*	130,121	-	130,121			-	130,121	Ancillary Services
[see extract]	*5000*	0	-	-			-	-	Community Services
[see extract]	*6000*	0	-	-			-	-	Enterprise Activities
[see extract]	*7200*	0	-	-			-	-	All Other General Administration
[see extract]	7700	3,040,206	-	3,040,206			-	3,040,206	Centralized Data Processing
[see extract]	*8100*	104,394	-	104,394			-	104,394	Plant Services
[see extract]	8500	49,094,226	-	49,094,226			-	49,094,226	Facilities Acquisition and Construction
9410			-	-			-	-	Land
9420			10,120,146	-			10,120,146	-	Land Improvements
9430			37,518,308	-			37,518,308	-	Buildings
9440			5,941,020	-			5,941,020	-	Equipment
9450							-	-	Work In Progress
9460			-	-			-	-	Lease Assets
9470			-	-			-	-	Subscription Assets
TOTALS			53,579,474	53,579,474	0	0	53,579,474	53,579,474	

Entry CE002 **Debt Service Expenditures**

To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description

			Debit	Credit	Debit	Credit	Debit	Credit	
7432	9100	0	-	-			-	-	Debt Service, State School Building Repayment
7433	9100	0	-	-			-	-	Debt Service, Bond Redemptions
7435	9100	0	-	-			-	-	Debt Service, Repayment of State School Building Aid Funds - Proceeds From Bonds
7436	9100	0	-	-			-	-	Debt Service, Payments to Original District for Acquisition of Property
7439	9100	11,939,928	-	11,939,928			-	11,939,928	Debt Service, Other Debt Service - Principal
9660							-	-	Subscription Liability
9661			-	-			-	-	General Obligation Bonds Payable
9662			-	-			-	-	State School Building Loan Payable
9666							-	-	COPS Payable
9667							-	-	Leases Payable
9668							-	-	Lease Revenue Bonds Payable
9669			11,939,928	-			11,939,928	-	Other General Long-Term Debt
TOTALS			11,939,928	11,939,928	0	0	11,939,928	11,939,928	

Entry CE003 **Debt Issuance**

To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and deferred gain or loss on debt refunding.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account description
			Debit	Credit	Debit	Credit	Debit	Credit	
5400	9100	0	-	-			-	-	Debt Service, Insurance
5450	9100	0	-	-			-	-	Debt Service, Other Insurance
7699	9100	0	-	-			-	-	Debt Service, Other Financing Uses
8931		0	-	-			-	-	Emergency Apportionments
8951		0	-	-			-	-	Proceeds from Sale of Bonds

8961		0		-	-			-	-	County School Building Aid
8971		0		-	-			-	-	Proceeds from Certificates of Participation
8972		0		-	-			-	-	Proceeds from Leases
8973		0		-	-			-	-	Proceeds from Lease Revenue Bonds
8974		0		-	-			-	-	Proceeds from SBITAs
8979		0		-	-			-	-	All Other Financing Sources
9330				-	-			-	-	Prepaid Expense
9490								-	-	Deferred Outflows of Resources
9660				-	-			-	-	Subscription Liability
9661				-	-			-	-	General Obligation Bonds Payable
9662								-	-	State School Building Loan Payable
9666				-	-			-	-	COPS Payable
9667				-	-			-	-	Leases Payable
9668				-	-			-	-	Lease Revenue Bonds Payable
9669				-	-			-	-	Other General Long-Term Debt
9690								-	-	Deferred Inflows of Resources
TOTALS				0	0	0	0	0	0	

Entry CE004 **Donated and Contributed Capital Assets**

To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8699	(0000-1999)						-	-	Local Revenues (General Revenues)
8699	(2000-9999)						-	-	Local Revenues (Program Revenues)
9410							-	-	Land
9420							-	-	Land Improvements
9430							-	-	Buildings

9440						-	-	Equipment
9450						-	-	Work In Progress
TOTALS				0	0	0	0	

Entry CE005 **Disposal of Capital Assets**

To report sales and disposals of capital assets and any resulting gain or loss.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
5800	7200						-	-	General Administration, Other Operating Expenditures
8631	(0000-1999)	0					-	-	Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)	0					-	-	Sale of Equipment and Supplies (Program Revenues)
8953		0					-	-	Proceeds from Disposal of Capital Assets
9410							-	-	Land
9420							-	-	Land Improvements
9425							-	-	Accumulated Depreciation - Land Improvements
9430							-	-	Buildings
9435							-	-	Accumulated Depreciation - Buildings
9440							-	-	Equipment
9445							-	-	Accumulated Depreciation - Equipment
9450							-	-	Work in Progress
TOTALS					0	0	0	0	

Entry CE006 **Earned But Unavailable Revenues**

To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)						-	-	Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)						-	-	Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)						-	-	All Other State Revenue (General Revenues)
8590	(2000-9999)						-	-	All Other State Revenue (Program Revenues)
8660	(0000-1999)						-	-	Interest (General Revenues)
8699	(0000-1999)						-	-	Local Revenues (General Revenues)
8699	(2000-9999)						-	-	Local Revenues (Program Revenues)
8953							-	-	Proceeds from Disposal of Capital Assets
9690							-	-	Deferred Inflows of Resources
TOTALS					0	0	0	0	

Entry
CE007

Elimination of Revenues Relating to Prior Periods

To eliminate certain revenues and unavailable revenues that were recognized in the government-wide statements in a prior period, but that were reported in governmental funds in the current period.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)						-	-	Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)						-	-	Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)						-	-	All Other State Revenue (General Revenues)

8590	(2000-9999)					-	-	All Other State Revenue (Program Revenues)
8660	(0000-1999)					-	-	Interest (General Revenues)
8699	(0000-1999)					-	-	Local Revenues (General Revenues)
8699	(2000-9999)					-	-	Local Revenues (Program Revenues)
8953						-	-	Proceeds from Disposal of Capital Assets
9690						-	-	Deferred Inflows of Resources
979Z				-	-	-	-	Fund Balance/Net Position
TOTALS				0	0	0	0	

Entry CE008 **Liability for Unmatured Interest on Long-Term Debt**

In governmental funds, unmatured interest on long-term debt is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term debt is recognized when it is incurred.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
7434	9100						-	-	Debt Service, Bond Interest and Other Service Charges
7438	9100						-	-	Debt Service, Debt Service - Interest
9500							-	-	Accounts Payable
9661							-	-	General Obligation Bonds Payable
TOTALS					0	0	0	0	

Entry CE009 **Liability for Compensated Absences**

To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	*1000*						-	-	Instruction

n/a	*2100*					-	-	Instructional Supervision and Administration
n/a	2420					-	-	Instructional Library, Media and Technology
n/a	2700					-	-	School Site Administration
n/a	3600					-	-	Home-to-School Transportation
n/a	3700					-	-	Food Services
n/a	*3900*					-	-	All Other Pupil Services
n/a	*4000*					-	-	Ancillary Services
n/a	*5000*					-	-	Community Services
n/a	*6000*					-	-	Enterprise Activities
n/a	*7200*					-	-	All Other General Administration
n/a	7700					-	-	Centralized Data Processing
n/a	*8100*					-	-	Plant Services
9665						-	-	Compensated Absences Payable
TOTALS				0	0	0	0	

Entry
CE010

Expenditures Relating to Prior Periods

To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	*1000*						-	-	Instruction
n/a	*2100*						-	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library, Media and Technology
n/a	2700						-	-	School Site Administration
n/a	3600						-	-	Home-to-School Transportation
n/a	3700						-	-	Food Services
n/a	*3900*						-	-	All Other Pupil Services
n/a	*4000*						-	-	Ancillary Services
n/a	*5000*						-	-	Community Services

n/a	*6000*					-	-	Enterprise Activities
n/a	*7200*					-	-	All Other General Administration
n/a	7700					-	-	Centralized Data Processing
n/a	*8100*					-	-	Plant Services
7434	9100					-	-	Debt Service, Bond Interest and Other Charges
7438	9100					-	-	Debt Service, Debt Service - Interest
8XXX	[ranges per Fund Consolidation]					-	-	General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]					-	-	General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]					-	-	General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]					-	-	Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]					-	-	Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]					-	-	Program Revenues: Capital Grants and Contributions
9669						-	-	Other General Long-Term Debt
979Z						-	-	Fund Balance/Net Position
TOTALS				0	0	0	0	

Entry
CE011

Adjustments to Work in Progress

To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
	7200						-	-	All Other General Administration
9410							-	-	Land
9420							-	-	Land Improvements
9430							-	-	Buildings

9440						-	-	Equipment
9450						-	-	Work in Progress
TOTALS				0	0	0	0	

Entry CE012 **Depreciation**

To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
6900	*1000*						-	-	Instruction
6900	*2100*						-	-	Instructional Supervision and Administration
6900	2420						-	-	Instructional Library, Media and Technology
6900	2700						-	-	School Site Administration
6900	3600						-	-	Home-to-School Transportation
6900	3700						-	-	Food Services
6900	*3900*						-	-	All Other Pupil Services
6900	*4000*						-	-	Ancillary Services
6900	*5000*						-	-	Community Services
6900	*6000*						-	-	Enterprise Activities
6900	*7200*						-	-	All Other General Administration
6900	7700						-	-	Centralized Data Processing
6900	*8100*						-	-	Plant Services
6900	*0000*						-	-	Depreciation (Unallocated)
9425							-	-	Accumulated Depreciation - Land Improvements
9435							-	-	Accumulated Depreciation - Buildings
9445							-	-	Accumulated Depreciation - Equipment
TOTALS					0	0	0	0	

Entry CE013 **Amortization**

To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data Debit	Default Conversion of Extracted Data Credit	User Adjustments Debit	User Adjustments Credit	Conversion Entry Debit	Conversion Entry Credit	Account Description
5400	9100						-	-	Debt Service, Insurance
7434	9100						-	-	Debt Service, Bond Interest and Other Service Charges
7438	9100						-	-	Debt Service, Debt Service - Interest
9330							-	-	Prepaid Expense
9490							-	-	Deferred Outflows of Resources
9661							-	-	General Obligation Bonds Payable
9662							-	-	State School Building Loan Payable
9666							-	-	COPS Payable
9667							-	-	Leases Payable
9668							-	-	Lease Revenue Bonds Payable
9669							-	-	Other General Long-Term Debt
9690							-	-	Deferred Inflows of Resources
TOTALS					0	0	0	0	

Entry CE014 **Incorporation of Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources of Internal Service Funds**

To incorporate assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data Debit	Default Conversion of Extracted Data Credit	User Adjustments Debit	User Adjustments Credit	Conversion Entry Debit	Conversion Entry Credit	Account Description
9110		0	-	-			-	-	Cash in County Treasury
9111		0	-	-			-	-	Fair Value Adjustment to Cash in County Treasury

9120	0	-	-		-	- Cash In Banks
9130	0	-	-		-	- Revolving Cash Account
9135	0	-	-		-	- Cash with a Fiscal Agent/Trustee
9140	0	-	-		-	- Cash Collections Awaiting Deposit
9150	0	-	-		-	- Investments
9200	0	-	-		-	- Accounts Receivable
9310	0	-	-		-	- Due from Other Funds
9320	0	-	-		-	- Stores
9330	0	-	-		-	- Prepaid Expenditures (Expenses)
9340	0	-	-		-	- Other Current Assets
9410	0	-	-		-	- Land
9420	0	-	-		-	- Land Improvements
9425	0	-	-		-	- Accumulated Depreciation-Land Improvements
9430	0	-	-		-	- Buildings
9435	0	-	-		-	- Accumulated Depreciation-Buildings
9440	0	-	-		-	- Equipment
9445	0	-	-		-	- Accumulated Depreciation-Equipment
9450	0	-	-		-	- Work in Progress
9460	0	-	-		-	- Lease Assets
9465	0	-	-		-	- Accumulated Amortization-Lease Assets
9470	0	-	-		-	- Subscription Assets
9475	0	-	-		-	- Accumulated Amortization – Subscription Assets
9490					-	- Deferred Outflows of Resources - pensions only
9490					-	- Deferred Outflows of Resources - OPEB only
9490	0	-	-		-	- Deferred Outflows of Resources - other
9500	0	-	-		-	- Accounts Payable
9610	0	-	-		-	- Due to Other Funds
9650	0	-	-		-	- Unearned Revenue
9660	0	-	-		-	- Subscription Liability

9663		0		-			-	Net Pension Liability (Asset)
9664		0		-			-	Total/Net OPEB Liability
9665		0		-			-	Compensated Absences Payable
9666		0		-			-	COPs Payable
9667		0		-			-	Leases Payable
9668		0		-			-	Lease Revenue Bonds Payable
9669		0		-			-	Other General Long-Term Debt
9690							-	Deferred Inflows of Resources - pensions only
9690							-	Deferred Inflows of Resources - OPEB only
9690		0		-			-	Deferred Inflows of Resources - other
979Z				-			-	Fund Balance/Net Position
TOTALS			0	0	0	0	0	0	

Entry
CE015

Elimination of Internal Service Funds Profit or Loss Generated Within the LEA

To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	*1000*						-	-	Instruction
n/a	*2100*						-	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library, Media and Technology
n/a	2700						-	-	School Site Administration
n/a	3600						-	-	Home-to-School Transportation
n/a	3700						-	-	Food Services
n/a	*3900*						-	-	All Other Pupil Services
n/a	*4000*						-	-	Ancillary Services
n/a	*5000*						-	-	Community Services
n/a	*6000*						-	-	Enterprise Activities

n/a	*7200*					-	-	All Other General Administration
n/a	7700					-	-	Centralized Data Processing
n/a	*8100*					-	-	Plant Services
n/a	*9101*					-	-	Debt Service - Principal
n/a	*9102*					-	-	Debt Service - Interest
n/a	*9103*					-	-	Debt Service - Issuance Costs and Discounts
979Z				-	-	-	-	Fund Balance/Net Position
TOTALS				0	0	0	0	

Entry
CE016

Incorporation of Internal Service Fund External Activities and Interfund Transfers

To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	*6000*						-	-	Enterprise Activities
n/a	9200						-	-	Transfers Between Agencies
7619	9300	0	-	-			-	-	Interfund Transfers, Other Authorized Transfers Out
8631	(0000-1999)						-	-	Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)						-	-	Sale of Equipment and Supplies (Program Revenues)
8639	(0000-1999)						-	-	All Other Sales (General Revenues)
8639	(2000-9999)						-	-	All Other Sales (Program Revenues)
8660	(0000-1999)						-	-	Interest (General Revenues)
8660	(2000-9999)						-	-	Interest (Program Revenues)
8662	(0000-1999)						-	-	Net Increase (Decrease) in the Fair Value of Investments (General Revenues)

8662	(2000-9999)					-	-	Net Increase (Decrease) in the Fair Value of Investments (Program Revenues)
8689	(0000-1999)					-	-	Fees and Contracts (General Revenues)
8689	(2000-9999)					-	-	Fees and Contracts (Program Revenues)
8699	(0000-1999)					-	-	Other Local Revenue (General Revenues)
8699	(2000-9999)					-	-	Other Local Revenue (Program Revenues)
8799	(0000-1999)					-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)					-	-	Other Transfers In from All Others (Program Revenues)
8919		0	-	-		-	-	Interfund Transfers, Other Authorized Transfers In
8965						-	-	Transfers From Funds of Lapsed/Reorganized Districts
979Z			-	-	-	-	-	Fund Balance/Net Position
TOTALS					0	0	0	0	

Entry CE017 **Reclassification of Interfund Transfers Involving Fiduciary Funds**

To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.

Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
7299	9200		-	-			-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	36,379,395	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out

8799	(0000-1999)		-	-	-	- Other Transfers In from All Others (General Revenues)
8799	(2000-9999)				-	- Other Transfers In from All Others (Program Revenues)
8919		37,082,289	-	-	-	- Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds: Enterprise Funds (Funds 61-65)						
7299	9200				-	- Transfers Between Agencies, All Other Transfers to All Others
7619	9300	702,894			-	- Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)				-	- Other Transfers In from All Others (General Revenues)
8799	(2000-9999)				-	- Other Transfers In from All Others (Program Revenues)
8919		0			-	- Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds: Internal Service Funds (Funds 66-70)						
7299	9200				-	- Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0			-	- Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)				-	- Other Transfers In from All Others (General Revenues)
8799	(2000-9999)				-	- Other Transfers In from All Others (Program Revenues)
8919		0			-	- Interfund Transfers, Other Authorized Interfund Transfers In
Fiduciary Funds (Funds 71-95)						
7299	9200		-	-	-	- Transfers Between Agencies, All Other Transfers to All Others

7619	9300	0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799			-	-			-	-	Other Transfers In from All Others
8919		0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS			0	0	0	0	0	0	

Entry CE018 **Reclassification of Interfund Balances Involving Fiduciary Funds**

To reclassify Interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.

Note: Entry CE018 must be completed and saved before preparing Entry CE020.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
9200			-	-			-	-	Accounts Receivable
9310		3,267,788	-	-			-	-	Due from Other Funds
9500			-	-			-	-	Accounts Payable
9610		2,570,273	-	-			-	-	Due to Other Funds
Proprietary Funds: Enterprise Funds (Funds 61-65)									
9200							-	-	Accounts Receivable
9310		5,794					-	-	Due from Other Funds
9500							-	-	Accounts Payable
9610		703,309					-	-	Due to Other Funds
Proprietary Funds: Internal Service Funds (Funds 66-70)									
9200							-	-	Accounts Receivable
9310		0					-	-	Due from Other Funds
9500							-	-	Accounts Payable
9610		0					-	-	Due to Other Funds
Fiduciary Funds (Funds 71-95)									
9200			-	-			-	-	Accounts Receivable
9310		0	-	-			-	-	Due from Other Funds

9500				-	-			-	-	Accounts Payable
9610		0		-	-			-	-	Due to Other Funds
TOTALS				0	0	0	0	0	0	

Entry CE019 **Elimination of Internal Transfers**

To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.

Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	Function (Resource)	Extracted Data, net of CE017	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
7611	9300	0	-	-			-	-	Interfund Transfers, From General Fund to Child Development Fund
7612	9300	0	-	-			-	-	Interfund Transfers, Between General Fund and Special Reserve Fund
7613	9300	0	-	-			-	-	Interfund Transfers, To State School Building Fund/County School Facility Fund
7614	9300	0	-	-			-	-	Interfund Transfers, From Bond Interest and Redemption Fund to the General Fund
7615	9300	0	-	-			-	-	Interfund Transfers, From General, Special Reserve, and Building Funds to Deferred Maintenance Fund
7616	9300	0	-	-			-	-	Interfund Transfers, From General Fund to Cafeteria Fund
7619	9300	36,379,395	-	36,379,395			-	36,379,395	Interfund Transfers, Other Authorized Interfund Transfers Out
8911		0	-	-			-	-	Interfund Transfers, To Child Development Fund from General Fund
8912		0	-	-			-	-	Interfund Transfers, Between General Fund and Special Reserve Fund

8913		0	-	-			-	-	Interfund Transfers, To State School Building Fund/County School Facility Fund from All Other Funds
8914		0	-	-			-	-	Interfund Transfers, To General Fund From Bond Interest and Redemption Fund
8915		0	-	-			-	-	Interfund Transfers, To Deferred Maintenance Fund From General, Special Reserve, and Building Funds
8916		0	-	-			-	-	Interfund Transfers, To Cafeteria Fund From General Fund
8919		37,082,289	36,379,395	-			36,379,395	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds: Enterprise Funds (Funds 61-65)									
7619	9300	702,894							Interfund Transfers, Other Authorized Interfund Transfers Out
8916		0							Interfund Transfers, To Cafeteria Fund From General Fund
8919		0							Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds: Internal Service Funds (Funds 66-70)									
7619	9300	0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Fiduciary Funds (Funds 71-95)									
7619	9300	0							Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0							Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS			36,379,395	36,379,395	0	0	36,379,395	36,379,395	

Entry CE020 **Elimination of Internal Balances**

To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.

Note: Entry CE018 must be completed and saved before preparing Entry CE020.

Object	Function (Resource)	Extracted Data, net of CE018	Default Conversion of Extracted Data Debit	Default Conversion of Extracted Data Credit	User Adjustments Debit	User Adjustments Credit	Conversion Entry Debit	Conversion Entry Credit	Account Description
Governmental Funds (Funds 01-60)									
9310		3,267,788	-	2,564,479			-	2,564,479	Due From Other Funds
9610		2,570,273	1,866,964	-			1,866,964	-	Due To Other Funds
Proprietary Funds: Enterprise Funds (Funds 61-65)									
9310		703,309							Due From Other Funds
9610		703,309							Due To Other Funds
Proprietary Funds: Internal Service Funds (Funds 66-70)									
9310		0	-	-			-	-	Due From Other Funds
9610		0	-	-			-	-	Due To Other Funds
Fiduciary Funds (Funds 71-95)									
9310		0							Due From Other Funds
9610		0							Due To Other Funds
TOTALS	Unbalanced		1,866,964	2,564,479	0	0	1,866,964	2,564,479	

Entry CE021 **Total/Net Other Postemployment Benefits (OPEB) Liability and OPEB Expense**

To adjust for the LEA's liabilities in total/net OPEB liability; and to recognize OPEB expense, deferred inflows of resources relating to OPEB, and deferred outflows of resources relating to OPEB.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data Debit	Default Conversion of Extracted Data Credit	User Adjustments Debit	User Adjustments Credit	Conversion Entry Debit	Conversion Entry Credit	Account Description
n/a	*1000*						-	-	Instruction
n/a	*2100*						-	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library, Media and Technology
n/a	2700						-	-	School Site Administration
n/a	3600						-	-	Home-to-School Transportation
n/a	3700						-	-	Food Services

n/a	*3900*					-	-	All Other Pupil Services
n/a	*4000*					-	-	Ancillary Services
n/a	*5000*					-	-	Community Services
n/a	*6000*					-	-	Enterprise Activities
n/a	*7200*					-	-	All Other General Administration
n/a	7700					-	-	Centralized Data Processing
n/a	*8100*					-	-	Plant Services
9490						-	-	Deferred Outflows of Resources - OPEB only
9664						-	-	Total/Net OPEB Liability
9690						-	-	Deferred Inflows of Resources - OPEB only
TOTALS				0	0	0	0	

Entry
CE022

Other Liabilities Not Normally Liquidated with Current Financial Resources

To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences, long-term debt, OPEB, and pensions. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	*1000*						-	-	Instruction
n/a	*2100*						-	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library, Media and Technology
n/a	2700						-	-	School Site Administration
n/a	3600						-	-	Home-to-School Transportation
n/a	3700						-	-	Food Services
n/a	*3900*						-	-	All Other Pupil Services
n/a	*4000*						-	-	Ancillary Services
n/a	*5000*						-	-	Community Services
n/a	*6000*						-	-	Enterprise Activities
n/a	*7200*						-	-	All Other General Administration

n/a	7700					-	-	Centralized Data Processing
n/a	*8100*					-	-	Plant Services
8XXX	[ranges per Fund Consolidation]					-	-	General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]					-	-	General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]					-	-	General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]					-	-	Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]					-	-	Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]					-	-	Program Revenues: Capital Grants and Contributions
9669						-	-	Other General Long-Term Debt
TOTALS				0	0	0	0	

Entry CE023 **Employer's Net Pension Liability and Pension Expense**

To adjust for the LEA's share of the change in net pension liabilities; and to recognize pension expense, deferred outflows of resources relating to pensions, and deferred inflows of resources relating to pensions.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	*1000*						-	-	Instruction
n/a	*2100*						-	-	Instructional Supervision and Administration
n/a	*2420*						-	-	Instructional Library, Media and Technology
n/a	*2700*						-	-	School Site Administration
n/a	*3600*						-	-	Home-to-School Transportation
n/a	*3700*						-	-	Food Services
n/a	*3900*						-	-	All Other Pupil Services
n/a	*4000*						-	-	Ancillary Services

n/a	*5000*					-	-	Community Services
n/a	*6000*					-	-	Enterprise Activities
n/a	*7200*					-	-	All Other General Administration
n/a	*7700*					-	-	Centralized Data Processing
n/a	*8100*					-	-	Plant Services
9490						-	-	Deferred Outflows of Resources - pensions only
9663						-	-	Net Pension Liability (Asset)
9690						-	-	Deferred Inflows of Resources - pensions only
TOTALS				-	-	-	-	

Entry
CE024

Employer Pension Contributions Made Subsequent to Measurement Date

To adjust for employer pension contribution expenditures made by the LEA subsequent to the pension plan measurement date.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
3100-3299	*1000*	26,898,621	-	26,898,621			-	26,898,621	Instruction
3100-3299	*2100*	2,354,146	-	2,354,146			-	2,354,146	Instructional Supervision and Administration
3100-3299	*2420*	543,979	-	543,979			-	543,979	Instructional Library, Media and Technology
3100-3299	*2700*	3,627,335	-	3,627,335			-	3,627,335	School Site Administration
3100-3299	*3600*	1,271,331	-	1,271,331			-	1,271,331	Home-to-School Transportation
3100-3299	*3700*	933,403	-	933,403			-	933,403	Food Services
3100-3299	*3900*	5,347,693	-	5,347,693			-	5,347,693	All Other Pupil Services
3100-3299	*4000*	696,698	-	696,698			-	696,698	Ancillary Services
3100-3299	*5000*	822	-	822			-	822	Community Services
3100-3299	*6000*	243	-	243			-	243	Enterprise Activities
3100-3299	*7200*	2,103,724	-	2,103,724			-	2,103,724	All Other General Administration
3100-3299	*7700*	313,358	-	313,358			-	313,358	Centralized Data Processing
3100-3299	*8100*	3,516,059	-	3,516,059			-	3,516,059	Plant Services

9490				47,607,412	-			47,607,412	-	Deferred Outflows of Resources - pensions only
TOTALS		47,607,412		47,607,412	47,607,412	-	-	47,607,412	47,607,412	

Entry CE025 **State's Share of Pension Expense - Special Funding Situation**

To record pension expense for the portion of the State's proportionate share of collective pension expense that is associated with the LEA, net of the State's on-behalf contribution already recognized in the governmental funds.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	*1000*						-	-	Instruction
n/a	*2100*						-	-	Instructional Supervision and Administration
n/a	*2420*						-	-	Instructional Library, Media and Technology
n/a	*2700*						-	-	School Site Administration
n/a	*3600*						-	-	Home-to-School Transportation
n/a	*3700*						-	-	Food Services
n/a	*3900*						-	-	All Other Pupil Services
n/a	*4000*						-	-	Ancillary Services
n/a	*5000*						-	-	Community Services
n/a	*6000*						-	-	Enterprise Activities
n/a	*7200*						-	-	All Other General Administration
n/a	*7700*						-	-	Centralized Data Processing
n/a	*8100*						-	-	Plant Services
8590	(2000-9999)						-	-	All Other State Revenue (Program Revenues)
TOTALS					-	-	-	-	

Entry CE026 **Employer OPEB Expenditures Made Subsequent to Measurement Date**

To adjust for employer OPEB expenditures made by the LEA subsequent to the OPEB plan measurement date.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
3700-3799	*1000*	0	-	-			-	-	Instruction

3700-3799	*2100*	0	-	-			-	-	Instructional Supervision and Administration
3700-3799	*2420*	0	-	-			-	-	Instructional Library, Media and Technology
3700-3799	*2700*	0	-	-			-	-	School Site Administration
3700-3799	*3600*	0	-	-			-	-	Home-to-School Transportation
3700-3799	*3700*	0	-	-			-	-	Food Services
3700-3799	*3900*	0	-	-			-	-	All Other Pupil Services
3700-3799	*4000*	0	-	-			-	-	Ancillary Services
3700-3799	*5000*	0	-	-			-	-	Community Services
3700-3799	*6000*	0	-	-			-	-	Enterprise Activities
3700-3799	*7200*	0	-	-			-	-	All Other General Administration
3700-3799	*7700*	0	-	-			-	-	Centralized Data Processing
3700-3799	*8100*	0	-	-			-	-	Plant Services
9490			-	-			-	-	Deferred Outflows of Resources - OPEB only
TOTALS		-	-	-	-	-	-	-	

Entry
CE027

Amortization - Lease Assets and Subscription Assets

To recognize the current year amortization of lease assets and subscription assets, and adjust the related contra-asset accounts for accumulated amortization.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
6910 & 6920	*1000*						-	-	Instruction
6910 & 6920	*2100*						-	-	Instructional Supervision and Administration
6910 & 6920	*2420*						-	-	Instructional Library, Media and Technology
6910 & 6920	*2700*						-	-	School Site Administration
6910 & 6920	*3600*						-	-	Home-to-School Transportation
6910 & 6920	*3700*						-	-	Food Services
6910 & 6920	*3900*						-	-	All Other Pupil Services
6910 & 6920	*4000*						-	-	Ancillary Services
6910 & 6920	*5000*						-	-	Community Services

6910 & 6920	*6000*					-	-	Enterprise Activities
6910 & 6920	*7200*					-	-	All Other General Administration
6910 & 6920	*7700*					-	-	Centralized Data Processing
6910 & 6920	*8100*					-	-	Plant Services
6910 & 6920	0000					-	-	Amortization (Unallocated)
9465						-	-	Accumulated Amortization - Lease Assets
9475						-	-	Accumulated Amortization – Subscription Assets
TOTALS				-	-	-	-	

Entry CE028 **Lease/Subscription Modification and Termination**

To record adjustments due to lease/subscription modification or at the end of lease/subscription term.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
9460							-	-	Lease Assets
9465							-	-	Accumulated Amortization - Lease Assets
9470							-	-	Subscription Assets
9475							-	-	Accumulated Amortization - Subscription Assets
9660							-	-	Subscription Liability
9667							-	-	Leases Payable
TOTALS					-	-	-	-	

Beginning Balances

To record beginning balances of capital assets, long-term liabilities, deferred outflows of resources, and deferred inflows of resources relating to governmental activities, but not reported in governmental funds.

Object	Debit	Credit	Account Description
9330			Prepaid Expense
9410			Land
9420			Land Improvements
9425			Accumulated Depreciation - Land Improvements
9430			Buildings
9435			Accumulated Depreciation - Buildings
9440			Equipment
9445			Accumulated Depreciation - Equipment
9450			Work In Progress
9460			Lease Assets
9465			Accumulated Amortization - Lease Assets
9470			Subscription Assets
9475			Accumulated Amortization-Subscription Assets
9490			Deferred Outflows of Resources - pensions only
9490			Deferred Outflows of Resources - OPEB only
9490			Deferred Outflows of Resources - other
9660			Subscription Liability
9661			General Obligation Bonds Payable
9662			State School Building Loan Payable
9663			Net Pension Liability (Asset)
9664			Total/Net OPEB Liability
9665			Compensated Absences Payable
9666			COPs Payable
9667			Leases Payable
9668			Lease Revenue Bonds Payable
9669			Other General Long-Term Debt
9690			Deferred Inflows of Resources - pensions only
9690			Deferred Inflows of Resources - OPEB only
9690			Deferred Inflows of Resources - other (exclude lease related)
979Z	-	-	Fund Balance/Net Position
Total	0	0	

By Function

Fund	Resource	Project Year	Goal	Function	Object	Value
01	0000	0	1110	1000	6400	103,844.79
01	0000	0	3800	1000	6400	60,840.54
01	3550	0	3800	1000	6400	15,500.00
01	6387	5	3800	1000	6400	136,422.45
01	6387	6	3800	1000	6400	14,133.01
01	6388	0	3800	1000	6400	173,735.68
01	6500	0	5760	1110	6400	5,232.61
01	6762	0	1110	1000	6400	108,098.12
01	6770	0	1110	1000	6400	283,565.27
01	7220	0	1110	1000	6400	3,650.00
01	9010	0	1110	1000	6400	3,768.55
01	9010	0	3800	1000	6400	9,301.99
Total, Instruction (Functions 1000-1999)						918,093.01
Total, Instructional Supervision and Administration (Functions 2000-2999 except 2420 and 2700)						0.00
Total, Instructional Library, Media, and Technology (Function 2420)						0.00
01	9010	0	1110	2700	6400	3,768.56
Total, School Site Administration (Function 2700)						3,768.56
Total, All Other Pupil Services (Functions 3000-3999 except 3600 and 3700)						0.00
15	0000	0	0000	3600	6400	2,123.00
Total, Home-to-School Transportation (Function 3600)						2,123.00
01	7032	0	0000	3700	6400	102,747.06
13	5310	0	0000	3700	6400	183,794.70
Total, Food Services (Function 3700)						286,541.76
01	6770	0	1110	4000	6400	16,609.28
01	9010	0	1110	4000	6400	113,512.09
Total, Ancillary Services (Functions 4000-4999)						130,121.37
Total, Community Services (Functions 5000-5999)						0.00
Total, Enterprise Activities (Functions 6000-6999)						0.00
Total, All Other General Administration (Functions 7000-7999 except 7700)						0.00
01	0000	0	0000	7700	6400	2,453,276.82
01	6762	0	0000	7700	6400	586,929.60
Total, Centralized Data Processing (Function 7700)						3,040,206.42

By Function

Fund	Resource	Project Year	Goal	Function	Object	Value
01	0000	0	0000	8100	6400	64,945.00
01	8150	0	0000	8100	6400	39,449.35
Total, Plant Services (Functions 8000-8999 except 8500)						104,394.35
01	2600	0	1110	8500	6200	3,596,097.46
01	2600	0	1110	8500	6400	16,301.38
01	6762	0	0000	8500	4300	6,022.93
01	6762	0	0000	8500	4400	13,385.97
01	6762	0	0000	8500	5800	17,674.47
01	6762	0	1110	8500	6400	26,873.67
01	8150	0	0000	8500	6200	163,085.71
01	8150	0	0000	8500	6400	139,684.85
01	9010	0	1110	8500	6170	10,000.00
12	6105	0	0001	8500	6170	182,600.93
14	0000	0	0000	8500	4400	13,267.50
14	0000	0	0000	8500	6170	288,504.00
14	0000	0	0000	8500	6200	1,438,411.30
21	0000	0	0000	8500	4300	4,959.93
21	0000	0	0000	8500	4400	9,098.42
21	0000	0	0000	8500	5800	213,115.04
21	0000	0	0000	8500	6170	9,076,536.41
21	0000	0	0000	8500	6200	21,002,044.52
21	0000	0	0000	8500	6400	662,318.17
25	0000	0	0000	8500	2200	7,242.23
25	0000	0	0000	8500	3202	37.66
25	0000	0	0000	8500	3302	554.04
25	0000	0	0000	8500	3502	3.60
25	0000	0	0000	8500	3602	106.55
25	0000	0	0000	8500	4300	102,314.04
25	0000	0	0000	8500	4400	138,542.98
25	0000	0	0000	8500	5600	3,624.37
25	0000	0	0000	8500	5800	20,574.36
25	0000	0	0000	8500	6170	178,705.25
25	0000	0	0000	8500	6200	10,727,504.84
25	0000	0	0000	8500	6400	259,484.01
40	0000	0	0000	8500	4400	33,540.00
40	0000	0	0000	8500	5800	6,000.00
40	0000	0	0000	8500	6170	383,799.11
40	0000	0	0000	8500	6200	1,100.00
40	0000	0	0000	8500	6400	351,109.80
Total, Facilities Acquisition and Construction (Function 8500)						49,094,225.50

By Function

Fund	Resource	Project Year	Goal	Function	Object	Value
						53,579,473.97

By Object

Fund	Resource	Project Year	Goal	Function	Object	Value
Total, Certificated Personnel Salaries (Objects 1000-1999)						0.00
25	0000	0	0000	8500	2200	7,242.23
Total, Classified Personnel Salaries (Objects 2000-2999)						7,242.23
25	0000	0	0000	8500	3202	37.66
25	0000	0	0000	8500	3302	554.04
25	0000	0	0000	8500	3502	3.60
25	0000	0	0000	8500	3602	106.55
Total, Employee Benefits (Objects 3000-3999)						701.85
01	6762	0	0000	8500	4300	6,022.93
21	0000	0	0000	8500	4300	4,959.93
25	0000	0	0000	8500	4300	102,314.04
Total, Books and Supplies (Objects 4000-4999 except 4400)						113,296.90
01	6762	0	0000	8500	4400	13,385.97
14	0000	0	0000	8500	4400	13,267.50
21	0000	0	0000	8500	4400	9,098.42
25	0000	0	0000	8500	4400	138,542.98
40	0000	0	0000	8500	4400	33,540.00
Total, Noncapitalized Equipment (Object 4400)						207,834.87
01	6762	0	0000	8500	5800	17,674.47
21	0000	0	0000	8500	5800	213,115.04
25	0000	0	0000	8500	5600	3,624.37
25	0000	0	0000	8500	5800	20,574.36
40	0000	0	0000	8500	5800	6,000.00
Total, Services and Other Operating Expenditures (Objects 5000-5999)						260,988.24
Total, Land (Object 6100)						0.00
01	9010	0	1110	8500	6170	10,000.00
12	6105	0	0001	8500	6170	182,600.93
14	0000	0	0000	8500	6170	288,504.00
21	0000	0	0000	8500	6170	9,076,536.41
25	0000	0	0000	8500	6170	178,705.25
40	0000	0	0000	8500	6170	383,799.11
Total, Land Improvements (Object 6170)						10,120,145.70
01	2600	0	1110	8500	6200	3,596,097.46
01	8150	0	0000	8500	6200	163,085.71
14	0000	0	0000	8500	6200	1,438,411.30

By Object

Fund	Resource	Project Year	Goal	Function	Object	Value
21	0000	0	0000	8500	6200	21,002,044.52
25	0000	0	0000	8500	6200	10,727,504.84
40	0000	0	0000	8500	6200	1,100.00
Total, Buildings and Improvement of Buildings (Object 6200)						36,928,243.83
Total, Books and Media for New School Libraries (Object 6300)						0.00
01	0000	0	0000	7700	6400	2,453,276.82
01	0000	0	0000	8100	6400	64,945.00
01	0000	0	1110	1000	6400	103,844.79
01	0000	0	3800	1000	6400	60,840.54
01	2600	0	1110	8500	6400	16,301.38
01	3550	0	3800	1000	6400	15,500.00
01	6387	5	3800	1000	6400	136,422.45
01	6387	6	3800	1000	6400	14,133.01
01	6388	0	3800	1000	6400	173,735.68
01	6500	0	5760	1110	6400	5,232.61
01	6762	0	0000	7700	6400	586,929.60
01	6762	0	1110	1000	6400	108,098.12
01	6762	0	1110	8500	6400	26,873.67
01	6770	0	1110	1000	6400	283,565.27
01	6770	0	1110	4000	6400	16,609.28
01	7032	0	0000	3700	6400	102,747.06
01	7220	0	1110	1000	6400	3,650.00
01	8150	0	0000	8100	6400	39,449.35
01	8150	0	0000	8500	6400	139,684.85
01	9010	0	1110	1000	6400	3,768.55
01	9010	0	1110	2700	6400	3,768.56
01	9010	0	1110	4000	6400	113,512.09
01	9010	0	3800	1000	6400	9,301.99
13	5310	0	0000	3700	6400	183,794.70
15	0000	0	0000	3600	6400	2,123.00
21	0000	0	0000	8500	6400	662,318.17
25	0000	0	0000	8500	6400	259,484.01
40	0000	0	0000	8500	6400	351,109.80
Total, Equipment (Object 6400)						5,941,020.35
Total, Equipment Replacement (Object 6500)						0.00
Total, Lease Assets (Object 6600)						0.00
Total, Subscription Assets (Object 6700)						0.00
						53,579,473.97

(Note: After completion of Conversion Entry - Detail, and before completion of the Conversion Entry - Summary, the Conversion Entry workbook must be saved, closed and reopened.)

Entry #		Object	Function	Debit	Credit
CE001	**Capital Outlay Expenditures**				
	To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and acquisition of lease assets and subscription assets, and instead report capital assets, lease assets and subscription assets on the statement of net position.				
	Land Improvements	9420		10,120,146	
	Buildings	9430		37,518,308	
	Equipment	9440		5,941,020	
	Instruction		*1000*		918,093
	School Site Administration		2700		3,769
	Home-to-School Transportation		3600		2,123
	Food Services		3700		286,542
	Ancillary Services		*4000*		130,121
	Centralized Data Processing		7700		3,040,206
	Plant Services		*8100*		104,394
	Facilities Acquisition and Construction		8500		49,094,226
			Total	53,579,474	53,579,474

Entry #		Object	Function	Debit	Credit
CE002	**Debt Service Expenditures**				
	To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.				
	Other General Long-Term Debt	9669		11,939,928	
	Debt Service-Principal		*9101*		11,939,928
			Total	11,939,928	11,939,928

Entry #		Object	Function	Debit	Credit
CE003	**Debt Issuance**				
	To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and deferred gain or loss on debt refunding.				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE004	**Donated and Contributed Capital Assets**				
	To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE005	**Disposal of Capital Assets**				
	To report sales and disposals of capital assets and any resulting gain or loss.				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE006	**Earned But Unavailable Revenues**				
	To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE007	**Elimination of Revenues Relating to Prior Periods** To eliminate certain revenues and unavailable revenues that were recognized in the government-wide statements in a prior period, but that were reported in governmental funds in the current period.				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE008	**Liability for Unmatured Interest on Long-Term Debt** In governmental funds, unmatured interest on long-term debt is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term debt is recognized when it is incurred.				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE009	**Liability for Compensated Absences** To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE010	**Expenditures Relating to Prior Periods** To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE011	**Adjustments to Work in Progress** To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE012	**Depreciation**				
	To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE013	**Amortization**				
	To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs.				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE014	**Incorporation of Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources of Internal Service Funds** To incorporate assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.				
	Total			0	0

Entry #		Object	Function	Debit	Credit
CE015	**Elimination of Internal Service Funds Profit or Loss Generated Within the LEA** To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.				
	Total			0	0

Entry #		Object	Function	Debit	Credit
CE016	**Incorporation of Internal Service Fund External Activities and Interfund Transfers**				
	To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.				
	Total			0	0

Entry #		Object	Function	Debit	Credit
CE017	**Reclassification of Interfund Transfers Involving Fiduciary Funds**				
	To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.				
	Governmental Funds (Funds 01-60)				
	Proprietary Funds: Enterprise Funds (Funds 61-65)				
	Proprietary Funds: Internal Service Funds (Funds 66-70)				
	Fiduciary Funds (Funds 71-95)				
	Total			0	0

Entry #		Object	Function	Debit	Credit
CE018	**Reclassification of Interfund Balances Involving Fiduciary Funds**				
	To reclassify Interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.				
	Governmental Funds (Funds 01-60)				
	Proprietary Funds: Enterprise Funds (Funds 61-65)				
	Proprietary Funds: Internal Service Funds (Funds 66-70)				
	Fiduciary Funds (Funds 71-95)				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE019	**Elimination of Internal Transfers**				
	To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.				
	Interfund Transfers, Other Authorized Interfund Transfers In	8919		36,379,395	
	Interfund Transfers		9300		36,379,395
			Total	36,379,395	36,379,395

Entry #		Object	Function	Debit	Credit
CE020	**Elimination of Internal Balances**				
	To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.				
	Due To Other Funds	9610		1,866,964	
	Due From Other Funds	9310			2,564,479
			Unbalanced Total	1,866,964	2,564,479

Entry #		Object	Function	Debit	Credit
CE021	**Total/Net Other Postemployment Benefits (OPEB) Liability and OPEB Expense**				
	To adjust for the LEA's liabilities in total/net OPEB liability; and to recognize OPEB expense, deferred inflows of resources relating to OPEB, and deferred outflows of resources relating to OPEB.				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE022	**Other Liabilities Not Normally Liquidated with Current Financial Resources**				
	To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences, long-term debt, OPEB, and pensions. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE023	**Employer's Net Pension Liability and Pension Expense**				
	To adjust for the LEA's share of the change in net pension liabilities; and to recognize pension expense, deferred outflows of resources relating to pensions, and deferred inflows of resources relating to pensions.				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE024	**Employer Pension Contributions Made Subsequent to Measurement Date**				
	To adjust for employer pension contribution expenditures made by the LEA subsequent to the pension plan measurement date.				
	Deferred Outflows of Resources - pensions only	9490		47,607,412	
	Instruction		*1000*		26,898,621
	Instructional Supervision and Administration		*2100*		2,354,146
	Instructional Library, Media and Technology		*2420*		543,979
	School Site Administration		*2700*		3,627,335
	Home-to-School Transportation		*3600*		1,271,331
	Food Services		*3700*		933,403
	All Other Pupil Services		*3900*		5,347,693
	Ancillary Services		*4000*		696,698
	Community Services		*5000*		822
	Enterprise Activities		*6000*		243
	All Other General Administration		*7200*		2,103,724
	Centralized Data Processing		*7700*		313,358
	Plant Services		*8100*		3,516,059
			Total	47,607,412	47,607,412

Entry #		Object	Function	Debit	Credit
CE025	**State's Share of Pension Expense - Special Funding Situation**				
	To record pension expense for the portion of the State's proportionate share of collective pension expense that is associated with the LEA, net of the State's on-behalf contribution already recognized in the governmental funds.				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE026	**Employer OPEB Expenditures Made Subsequent to Measurement Date**				
	To adjust for employer OPEB expenditures made by the LEA subsequent to the OPEB plan measurement date.				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE027	**Amortization - Lease Assets and Subscription Assets**				
	To recognize the current year amortization of lease assets and subscription assets, and adjust the related contra-asset accounts for accumulated amortization.				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE028	**Lease/Subscription Modification and Termination**				
	To record adjustments due to lease/subscription modification or at the end of lease/subscription term.				
			Total	0	0

Functions	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Business-type Activities	Net (Expense) Revenue and Changes in Net Position: Total
Governmental activities							
Instruction	213,757,604	3,035,115	46,053,357	3,227,259	(161,441,873)		(161,441,873)
Instruction-related services:							
Instructional supervision and administration	18,748,836	74,952	6,024,776	0	(12,649,108)		(12,649,108)
Instructional library, media and technology	3,599,891	193,804	463,603	0	(2,942,484)		(2,942,484)
School site administration	24,681,350	41,176	3,780,028	0	(20,860,146)		(20,860,146)
Pupil services:							
Home-to-school transportation	10,265,506	0	1,956,443	0	(8,309,063)		(8,309,063)
Food services	14,162,282	13,674	16,577,968	0	2,429,360		2,429,360
All other pupil services	32,913,048	2,218,502	11,093,600	0	(19,600,946)		(19,600,946)
General administration:							
Centralized data processing	7,660,561	60	31,298	0	(7,629,203)		(7,629,203)
All other general administration	17,517,455	139,567	3,056,682	0	(14,321,206)		(14,321,206)
Plant services	35,835,035	74,793	1,123,310	0	(34,636,932)		(34,636,932)
Ancillary services	12,173,157	3,635,951	9,536,511	0	999,305		999,305
Community services	14,346	20,123	14,046	0	19,823		19,823
Enterprise activities	838,855	0	20,622	0	(818,233)		(818,233)
Interest on long-term debt	30,514,356				(30,514,356)		(30,514,356)
Other outgo	1,298,790	0	148,889	0	(1,149,901)		(1,149,901)
Depreciation (unallocated)*	0				0		0
Amortization (unallocated)#	0				0		0
Business-type activities							
Instruction	0	0	0	0		0	0
Instruction-related services:							
Instructional supervision and administration	0	0	0	0		0	0
Instructional library, media and technology	0	0	0	0		0	0
School site administration	0	0	0	0		0	0
Pupil services:							
Home-to-school transportation	0	0	0	0		0	0
Food services	0	0	0	0		0	0
All other pupil services	0	0	0	0		0	0
General administration:							
Centralized data processing	0	0	0	0		0	0
All other general administration	0	0	0	0		0	0
Plant services	0	0	0	0		0	0
Ancillary services	0	0	0	0		0	0
Community services	0	0	0	0		0	0
Enterprise activities	4,235,780	0	0	0		(4,235,780)	(4,235,780)
Interest on long-term debt	0					0	0
Other outgo	0	0	0	0		0	0
Total expenses	428,216,852.00	9,447,717.00	99,881,133.00	3,227,259.00	(311,424,963.00)	(4,235,780.00)	(315,660,743.00)
General revenues:							
Taxes and subventions:							
Taxes levied for general purposes					99,716,696	0	99,716,696
Taxes levied for debt service					48,540,590	0	48,540,590
Taxes levied for other specific purposes					815,384	0	815,384
Federal and state aid not restricted to specific purposes					180,052,952	0	180,052,952
Interest and investment earnings					14,961,206	105,434	15,066,640
Interagency revenues					0	0	0
Miscellaneous					8,779,357	3,492,459	12,271,816
Special and extraordinary items					0	0	0
Internal transfers					702,894	(702,894)	0
Total general revenues, special and extraordinary items, and transfers					353,569,079.00	2,894,999.00	356,464,078.00
Change in net position					42,144,116	(1,340,781)	40,803,335
Net position beginning					322,851,245	4,339,575	327,190,820
Net position ending					364,995,361	2,998,794	367,994,155

*This amount excludes depreciation that is included in the direct expenses of various programs.

#This amount excludes amortization that is included in the direct expenses of various programs.

Total change in fund balances, governmental funds:	(16,145,951)

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay: In governmental funds, the costs of capital assets, lease assets and subscription assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets, lease assets and subscription assets are allocated over their estimated useful lives and their lease terms as depreciation expense and amortization expense respectively. The difference between capital outlay expenditures and depreciation expense and amortization expense for the period is:

Expenditures for capital outlay:	53,579,474	
Depreciation expense:	-	
Amortization expense:	-	
Net:		53,579,474

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:	11,939,928
Debt proceeds: In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were:	-

Debt issue costs for prepaid debt insurance: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. The difference between debt issue costs for prepaid insurance incurred in the current period and prepaid insurance costs amortized for the period is:

Prepaid debt insurance incurred during the period:	-	
Prepaid debt insurance amortized for the period:	-	
Net:		-

Donated capital assets: In governmental funds, donated capital assets are not reported because they do not affect current financial resources. In the government-wide statements, donated capital assets are reported as revenue and as increases to capital assets, at their fair market value on the date of donation. The fair market value of capital assets donated was:	-
Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss is:	-
Earned but unavailable revenues: In governmental funds, revenues are recognized only to the extent that they are "available," meaning they will be collected soon enough after the end of the period to finance expenditures of that period. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of earned but unavailable revenues relating to the current period, less revenues that became available in the current period but related to a prior period, is:	-
Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was:	-
Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was:	-
Other expenditures relating to prior periods: Certain expenditures recognized in governmental funds relate to prior periods. Typical examples, in addition to compensated absences and interest on long-term debt, are payments on structured legal settlements or retirement incentives paid over time. These expenditures are recognized in the government-wide statement of activities in the period in which the obligations are first incurred, so they must not be recognized again in the current period. Expenditures relating to prior periods (described below) were:	-
Pensions: In government funds, pension costs are recognized when employer contributions are made. in the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:	47,607,412
Other postemployment benefits (OPEB): In governmental funds, OPEB expenses are recognized when employer OPEB contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year, the difference between OPEB expenses and actual employer OPEB contributions was:	-
Other liabilities not normally liquidated with current financial resources: In the government-wide statements, expenses must be accrued in connection with any liabilities incurred during the period that are not expected to be liquidated with current financial resources, in addition to compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements. This year, expenses incurred for such obligations were:	-
Cost write-off for canceled capital projects: If a planned capital project is canceled and will not be completed, costs previously capitalized as Work in Progress must be written off to expense. Costs written off for canceled projects were:	-
Amortization of debt issue premium or discount or deferred gain or loss from debt refunding: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount, plus any deferred gain or loss from debt refunding, is amortized as interest over the life of the debt. Amortization of debt issue premium or discount, or deferred gain or loss from debt refunding, for the period is:	-
Internal Service Funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service activities are reported as governmental in the statement of activities. The net increase or decrease in internal service funds was:	-
Change in net position of governmental activities (minor differences may be due to rounding):	96,980,863

		Governmental Activities	Business-type Activities	Total
Assets				
Cash		355,871,139	3,643,037	359,514,176
Investments		0	0	0
Receivables		28,251,196	55,832	28,307,028
Due from (to) other funds		697,515	(697,515)	0
Stores		0	0	0
Prepaid expenses		5,847,587	0	5,847,587
Other current assets		0	0	0
Lease Receivable		0	0	0
Capital assets:				
Land		0	0	0
Land Improvements		0	0	0
Buildings		0	0	0
Equipment		0	0	0
Work in progress		0	0	0
Less accumulated depreciation		0	0	0
Lease Assets		0	0	0
Less accumulated amortization		0	0	0
Subscription Assets		0	0	0
Less accumulated amortization		0	0	0
Total assets		390,667,437	3,001,354	393,668,791
Deferred Outflows of Resources		0	0	0
Liabilities				
Accounts payable and other current liabilities		22,315,273	2,560	22,317,833
Current loans		0	0	0
Unearned revenue		3,356,803	0	3,356,803
Long-term liabilities:		0	0	0
Due within one year				*0*
Due in more than one year				*0*
Total liabilities		25,672,076	2,560	25,674,636
Deferred Inflows of Resources		0	0	0
Net Position				
Net investment in capital assets				0
Restricted for:				
Capital projects				0
Debt service				0
Educational programs				0
Other purposes (expendable)				0
Other purposes (nonexpendable)				0
Unrestricted				0
Total net position	Unbalanced	364,995,361	2,998,794	367,994,155

Total fund balances, governmental funds: 364,995,361

Amounts reported for assets, deferred outflows of resources, liabilities, and deferred inflows of resources for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets, lease assets, and subscription assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation, lease assets and accumulated amortization, and subscription assets and accumulated amortization.

Capital assets relating to governmental activities, at historical cost:	-	
Accumulated depreciation:	-	
Lease assets relating to governmental activities, at historical costs:	-	
Accumulated amortization:	-	
Subscription assets relating to governmental activities, at historical costs:	-	
Accumulated amortization:	-	
Net:		-

Unamortized costs: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. Unamortized debt insurance costs included in prepaid expense on the statement of net position are: -

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmatured interest owing at the end of the period was: -

Deferred recognition of earned but unavailable revenues: In governmental funds, revenue is recognized only to the extent that it is "available," meaning it will be collected soon enough after the end of the period to finance expenditures of that period. Receivables for revenues that are earned but unavailable are deferred until the period in which the revenues become available. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of unavailable revenues that were deferred in governmental funds, but are recognized in the government-wide statements, is: -

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

Subscription Liability	-	
General obligation bonds payable	-	
State school building loans payable	-	
Net Pension Liability (Asset)	-	
Total/Net OPEB Liability	-	
Compensated absences payable	-	
Certificates of participation payable	-	
Leases payable	-	
Lease revenue bonds payable	-	
Other general long-term debt	-	
Deferred gain or loss on debt refunding	-	
Total:		-

Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows of resources relating to pensions	47,607,412
Deferred inflows of resources relating to pensions	-

Internal service funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds are reported with governmental activities in the statement of net position. Net position for internal service funds is: -

Deferred outflows and inflows of resources related to other postemployment benefits (OPEB): In governmental funds, deferred outflows and inflows of resources related to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources related to OPEB are reported.

Deferred outflows of resources relating to OPEB	-
Deferred inflows of resources relating to OPEB	-
Total net position, governmental activities (minor differences may be due to rounding):	412,602,773

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								3,218.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	5,859,187.62	720.00	1,096,140.21	0.00	1,176,055.45	21,384,322.31		29,516,425.59
2000-2999	Classified Salaries	6,595,049.38	0.00	0.00	0.00	345,720.98	16,524,715.57		23,465,485.93
3000-3999	Employee Benefits	5,012,375.21	66.03	435,761.74	0.00	592,621.08	15,754,587.93		21,795,411.99
4000-4999	Books and Supplies	804,277.74	0.00	0.00	0.00	18,117.27	360,688.43		1,183,083.44
5000-5999	Services and Other Operating Expenditures	1,380,931.80	49,089.84	7,116.21	0.00	36,916.86	11,024,996.33		12,499,051.04
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	5,232.61		5,232.61
7130	State Special Schools	16,968.00	0.00	0.00	0.00	0.00	0.00		16,968.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	19,668,789.75	49,875.87	1,539,018.16	0.00	2,169,431.64	65,054,543.18	0.00	88,481,658.60
7310	Transfers of Indirect Costs	657,886.72	2,389.05	62,324.92	0.00	98,049.31	2,805,385.35		3,626,035.35
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	0.00							0.00
	Total Indirect Costs and PCR Allocations	657,886.72	2,389.05	62,324.92	0.00	98,049.31	2,805,385.35	0.00	3,626,035.35
	TOTAL COSTS	20,326,676.47	52,264.92	1,601,343.08	0.00	2,267,480.95	67,859,928.53	0.00	92,107,693.95
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	110,580.04		110,580.04
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	61,768.40	2,791,805.89		2,853,574.29
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	21,359.27	1,521,264.12		1,542,623.39
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	45,830.01	0.00	0.00	0.00	14,177.16	26,546.55		86,553.72
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	45,830.01	0.00	0.00	0.00	97,304.83	4,450,196.60	0.00	4,593,331.44
7310	Transfers of Indirect Costs	2,195.24	0.00	0.00	0.00	4,660.90	213,164.42		220,020.56
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,195.24	0.00	0.00	0.00	4,660.90	213,164.42	0.00	220,020.56
	TOTAL BEFORE OBJECT 8980	48,025.25	0.00	0.00	0.00	101,965.73	4,663,361.02	0.00	4,813,352.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								4,813,352.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	5,859,187.62	720.00	1,096,140.21	0.00	1,176,055.45	21,273,742.27		29,405,845.55
2000-2999	Classified Salaries	6,595,049.38	0.00	0.00	0.00	283,952.58	13,732,909.68		20,611,911.64
3000-3999	Employee Benefits	5,012,375.21	66.03	435,761.74	0.00	571,261.81	14,233,323.81		20,252,788.60
4000-4999	Books and Supplies	804,277.74	0.00	0.00	0.00	18,117.27	360,688.43		1,183,083.44
5000-5999	Services and Other Operating Expenditures	1,335,101.79	49,089.84	7,116.21	0.00	22,739.70	10,998,449.78		12,412,497.32
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	5,232.61		5,232.61
7130	State Special Schools	16,968.00	0.00	0.00	0.00	0.00	0.00		16,968.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	19,622,959.74	49,875.87	1,539,018.16	0.00	2,072,126.81	60,604,346.58	0.00	83,888,327.16
7310	Transfers of Indirect Costs	655,691.48	2,389.05	62,324.92	0.00	93,388.41	2,592,220.93		3,406,014.79
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	0.00							0.00
	Total Indirect Costs and PCR Allocations	655,691.48	2,389.05	62,324.92	0.00	93,388.41	2,592,220.93	0.00	3,406,014.79
	TOTAL BEFORE OBJECT 8980	20,278,651.22	52,264.92	1,601,343.08	0.00	2,165,515.22	63,196,567.51	0.00	87,294,341.95
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								87,294,341.95
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	176,865.52	0.00	106,612.08	0.00	0.00	1,282.50		284,760.10
2000-2999	Classified Salaries	3,572,677.99	0.00	0.00	0.00	0.00	1,241,051.58		4,813,729.57
3000-3999	Employee Benefits	1,583,312.93	0.00	26,052.53	0.00	855.99	528,114.33		2,138,335.78
4000-4999	Books and Supplies	702,113.71	0.00	0.00	0.00	0.00	42,984.16		745,097.87
5000-5999	Services and Other Operating Expenditures	334,446.72	0.00	0.00	0.00	0.00	151,793.17		486,239.89
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	6,369,416.87	0.00	132,664.61	0.00	855.99	1,965,225.74	0.00	8,468,163.21
7310	Transfers of Indirect Costs	59,525.11	0.00	0.00	0.00	0.00	2,496.44		62,021.55
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	59,525.11	0.00	0.00	0.00	0.00	2,496.44	0.00	62,021.55
	TOTAL BEFORE OBJECT 8980	6,428,941.98	0.00	132,664.61	0.00	855.99	1,967,722.18	0.00	8,530,184.76
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								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
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)								54,009,092.87
	TOTAL COSTS								62,539,277.63

* 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	79,928,478.28	56,371,266.86
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)	79,928,478.28	56,371,266.86

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2024-25 Report SEMA, 2024-25 Expenditures by LEA (LE-CY) worksheet	3,076.00
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)	3,076.00

SELPA: **Folsom-Cordova Unified (FC)**

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: **Folsom-Cordova Unified (FC)**

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)	4,435,803.00			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)				
Increase in funding (if difference is positive)	4,435,803.00			
Maximum available for MOE reduction (50% of increase in funding)	2,217,901.50	(a)		
Current year funding (IDEA Section 619 - Resource 3315)	98,680.00			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	680,172.45	(b)		

THIS SECTION IS NOT APPLICABLE!

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)	2,217,901.50	(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)	680,172.45	(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: Folsom-Cordova Unified (FC)

SECTION 3

		Column A	Column B	Column C
		Actual Expenditures (LE-CY Worksheet) FY 2025-26	Actual Expenditures Comparison Year 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	92,107,693.95		
	b. Less: Expenditures paid from federal sources	4,813,352.00		
	c. Expenditures paid from state and local sources	87,294,341.95	79,928,478.28	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		79,928,478.28	
	Less: Exempt reduction(s) for SECTION1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	87,294,341.95	79,928,478.28	7,365,863.67

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 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	92,107,693.95		
	b. Less: Expenditures paid from federal sources	4,813,352.00		
	c. Expenditures paid from state and local sources	87,294,341.95	79,928,478.28	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		79,928,478.28	
	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	87,294,341.95	79,928,478.28	
	d. Special education unduplicated pupil count	3,218.00	3,076.00	

SELPA: **Folsom-Cordova Unified (FC)**

e. Per capita state and local expenditures (Test2c/Test2d)	27,126.89	25,984.55	1,142.34

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

B. LOCAL EXPENDITURES ONLY METHOD

		Actual FY 2025-26	Comparison Year 2024-25	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	62,539,277.63	56,371,266.86	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		56,371,266.86	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	62,539,277.63	56,371,266.86	6,168,010.77

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 2024-25	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
	a. Expenditures paid from local sources	62,539,277.63	56,371,266.86	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE		56,371,266.86	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	62,539,277.63	56,371,266.86	
	b. Special education unduplicated pupil count	3,218.00	3,076.00	
	c. Per capita local expenditures (Test4a/Test4b)	19,434.21	18,326.16	1,108.05

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.

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Linda Thurlo	916-294-9000
Contact Name	Telephone Number

SELPA: **Folsom-Cordova Unified (FC)**

Executive Director of Administrative Services	lthurlo@fcusd.org
Title	Email Address

SELPA: Folsom-Cordova Unified (FC)

Object Code	Description	Folsom-Cordova Unified (FC00)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00

SELPA: **Folsom-Cordova Unified (FC)**

Object Code	Description	Folsom-Cordova Unified (FC00)	Adjustments*	Total
	TOTAL COSTS	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	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
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				0.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								3,218.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	5,793,353.00	0.00	1,176,683.00	0.00	1,203,545.00	22,806,621.00		30,980,202.00
2000-2999	Classified Salaries	7,187,744.00	0.00	0.00	0.00	586,122.00	19,038,658.00		26,812,524.00
3000-3999	Employee Benefits	5,371,425.00	0.00	494,483.00	0.00	735,842.00	18,511,384.00		25,113,134.00
4000-4999	Books and Supplies	752,415.00	0.00	0.00	0.00	23,944.00	526,277.00		1,302,636.00
5000-5999	Services and Other Operating Expenditures	1,404,979.00	48,572.00	0.00	0.00	18,456.00	10,531,059.00		12,003,066.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	6,000.00		6,000.00
7130	State Special Schools	16,968.00	0.00	0.00	0.00	0.00	0.00		16,968.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	20,526,884.00	48,572.00	1,671,166.00	0.00	2,567,909.00	71,419,999.00	0.00	96,234,530.00
7310	Transfers of Indirect Costs	691,771.00	2,598.00	70,730.00	0.00	131,476.00	3,488,036.00		4,384,611.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	691,771.00	2,598.00	70,730.00	0.00	131,476.00	3,488,036.00	0.00	4,384,611.00
	TOTAL COSTS	21,218,655.00	51,170.00	1,741,896.00	0.00	2,699,385.00	74,908,035.00	0.00	100,619,141.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	5,793,353.00	0.00	1,176,683.00	0.00	1,203,545.00	22,806,621.00		30,980,202.00
2000-2999	Classified Salaries	7,187,744.00	0.00	0.00	0.00	526,464.00	16,171,308.00		23,885,516.00
3000-3999	Employee Benefits	5,371,425.00	0.00	494,483.00	0.00	711,787.00	16,974,356.00		23,552,051.00
4000-4999	Books and Supplies	752,415.00	0.00	0.00	0.00	23,944.00	526,277.00		1,302,636.00
5000-5999	Services and Other Operating Expenditures	1,367,834.00	48,572.00	0.00	0.00	8,500.00	10,506,427.00		11,931,333.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	6,000.00		6,000.00
7130	State Special Schools	16,968.00	0.00	0.00	0.00	0.00	0.00		16,968.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	20,489,739.00	48,572.00	1,671,166.00	0.00	2,474,240.00	66,990,989.00	0.00	91,674,706.00
7310	Transfers of Indirect Costs	690,952.00	2,598.00	70,730.00	0.00	126,465.00	3,249,919.00		4,140,664.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	690,952.00	2,598.00	70,730.00	0.00	126,465.00	3,249,919.00	0.00	4,140,664.00
	TOTAL BEFORE OBJECT 8980	21,180,691.00	51,170.00	1,741,896.00	0.00	2,600,705.00	70,240,908.00	0.00	95,815,370.00

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
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								95,815,370.00
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	185,670.00	0.00	165,074.00	0.00	0.00	620.00		351,364.00
2000-2999	Classified Salaries	4,102,120.00	0.00	0.00	0.00	0.00	1,356,388.00		5,458,508.00
3000-3999	Employee Benefits	1,826,146.00	0.00	71,108.00	0.00	0.00	593,713.00		2,490,967.00
4000-4999	Books and Supplies	596,790.00	0.00	0.00	0.00	0.00	46,104.00		642,894.00
5000-5999	Services and Other Operating Expenditures	371,626.00	0.00	0.00	0.00	0.00	165,198.00		536,824.00
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	7,082,352.00	0.00	236,182.00	0.00	0.00	2,162,023.00	0.00	9,480,557.00
7310	Transfers of Indirect Costs	4,207.00	0.00	0.00	0.00	0.00	66,927.00		71,134.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	4,207.00	0.00	0.00	0.00	0.00	66,927.00	0.00	71,134.00
	TOTAL BEFORE OBJECT 8980	7,086,559.00	0.00	236,182.00	0.00	0.00	2,228,950.00	0.00	9,551,691.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								52,743,305.00
	TOTAL COSTS								62,294,996.00

* 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								3,218.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	5,859,187.62	720.00	1,096,140.21	0.00	1,176,055.45	21,384,322.31		29,516,425.59
2000-2999	Classified Salaries	6,595,049.38	0.00	0.00	0.00	345,720.98	16,524,715.57		23,465,485.93
3000-3999	Employee Benefits	5,012,375.21	66.03	435,761.74	0.00	592,621.08	15,754,587.93		21,795,411.99
4000-4999	Books and Supplies	804,277.74	0.00	0.00	0.00	18,117.27	360,688.43		1,183,083.44
5000-5999	Services and Other Operating Expenditures	1,380,931.80	49,089.84	7,116.21	0.00	36,916.86	11,024,996.33		12,499,051.04
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	5,232.61		5,232.61
7130	State Special Schools	16,968.00	0.00	0.00	0.00	0.00	0.00		16,968.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	19,668,789.75	49,875.87	1,539,018.16	0.00	2,169,431.64	65,054,543.18	0.00	88,481,658.60
7310	Transfers of Indirect Costs	657,886.72	2,389.05	62,324.92	0.00	98,049.31	2,805,385.35		3,626,035.35
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	657,886.72	2,389.05	62,324.92	0.00	98,049.31	2,805,385.35	0.00	3,626,035.35
	TOTAL COSTS	20,326,676.47	52,264.92	1,601,343.08	0.00	2,267,480.95	67,859,928.53	0.00	92,107,693.95
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	110,580.04		110,580.04
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	61,768.40	2,791,805.89		2,853,574.29
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	21,359.27	1,521,264.12		1,542,623.39
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	45,830.01	0.00	0.00	0.00	14,177.16	26,546.55		86,553.72
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	45,830.01	0.00	0.00	0.00	97,304.83	4,450,196.60	0.00	4,593,331.44
7310	Transfers of Indirect Costs	2,195.24	0.00	0.00	0.00	4,660.90	213,164.42		220,020.56
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,195.24	0.00	0.00	0.00	4,660.90	213,164.42	0.00	220,020.56
	TOTAL BEFORE OBJECT 8980	48,025.25	0.00	0.00	0.00	101,965.73	4,663,361.02	0.00	4,813,352.00

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
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								4,813,352.00
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	5,859,187.62	720.00	1,096,140.21	0.00	1,176,055.45	21,273,742.27		29,405,845.55
2000-2999	Classified Salaries	6,595,049.38	0.00	0.00	0.00	283,952.58	13,732,909.68		20,611,911.64
3000-3999	Employee Benefits	5,012,375.21	66.03	435,761.74	0.00	571,261.81	14,233,323.81		20,252,788.60
4000-4999	Books and Supplies	804,277.74	0.00	0.00	0.00	18,117.27	360,688.43		1,183,083.44
5000-5999	Services and Other Operating Expenditures	1,335,101.79	49,089.84	7,116.21	0.00	22,739.70	10,998,449.78		12,412,497.32
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	5,232.61		5,232.61
7130	State Special Schools	16,968.00	0.00	0.00	0.00	0.00	0.00		16,968.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	19,622,959.74	49,875.87	1,539,018.16	0.00	2,072,126.81	60,604,346.58	0.00	83,888,327.16
7310	Transfers of Indirect Costs	655,691.48	2,389.05	62,324.92	0.00	93,388.41	2,592,220.93		3,406,014.79
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	655,691.48	2,389.05	62,324.92	0.00	93,388.41	2,592,220.93	0.00	3,406,014.79
	TOTAL BEFORE OBJECT 8980	20,278,651.22	52,264.92	1,601,343.08	0.00	2,165,515.22	63,196,567.51	0.00	87,294,341.95
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								87,294,341.95
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	176,865.52	0.00	106,612.08	0.00	0.00	1,282.50		284,760.10
2000-2999	Classified Salaries	3,572,677.99	0.00	0.00	0.00	0.00	1,241,051.58		4,813,729.57
3000-3999	Employee Benefits	1,583,312.93	0.00	26,052.53	0.00	855.99	528,114.33		2,138,335.78
4000-4999	Books and Supplies	702,113.71	0.00	0.00	0.00	0.00	42,984.16		745,097.87
5000-5999	Services and Other Operating Expenditures	334,446.72	0.00	0.00	0.00	0.00	151,793.17		486,239.89
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

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
	Total Direct Costs	6,369,416.87	0.00	132,664.61	0.00	855.99	1,965,225.74	0.00	8,468,163.21
7310	Transfers of Indirect Costs	59,525.11	0.00	0.00	0.00	0.00	2,496.44		62,021.55
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	59,525.11	0.00	0.00	0.00	0.00	2,496.44	0.00	62,021.55
	TOTAL BEFORE OBJECT 8980	6,428,941.98	0.00	132,664.61	0.00	855.99	1,967,722.18	0.00	8,530,184.76
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
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)								54,009,092.87
	TOTAL COSTS								62,539,277.63

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

SELPA: **Folsom-Cordova Unified (FC)**

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)

SELPA: **Folsom-Cordova Unified (FC)**

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

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

			State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	4,435,803.00			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)				
Increase in funding (if difference is positive)	4,435,803.00			
Maximum available for MOE reduction (50% of increase in funding)	2,217,901.50	(a)		
Current year funding (IDEA Section 619 - Resource 3315)	98,680.00			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	680,172.45	(b)		

THIS SECTION IS NOT APPLICABLE!

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)	2,217,901.50	(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)	680,172.45	(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: Folsom-Cordova Unified (FC)

SECTION 3		Column A	Column B	Column C
		Budgeted Amounts (LB-B Worksheet) FY 2026-27	Actual Expenditures Comparison Year 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	100,619,141.00		
	b. Less: Expenditures paid from federal sources	4,803,771.00		
	c. Expenditures paid from state and local sources	95,815,370.00	79,928,478.28	
	Add/Less: Adjustments and/or PCRA required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		79,928,478.28	
	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	95,815,370.00	79,928,478.28	15,886,891.72
	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 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	100,619,141.00		
	b. Less: Expenditures paid from federal sources	4,803,771.00		

SELPA: **Folsom-Cordova Unified (FC)**

c. Expenditures paid from state and local sources	95,815,370.00	79,928,478.28	
Add/Less: Adjustments and/or PCRA required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		79,928,478.28	
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	95,815,370.00	79,928,478.28	
d. Special education unduplicated pupil count	3,218.00	3,076.00	
e. Per capita state and local expenditures (Test2c/Test2d)	29,774.82	25,984.55	3,790.27

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 2024-25	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	62,294,996.00	56,371,266.86	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		56,371,266.86	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	62,294,996.00	56,371,266.86	5,923,729.14

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 2024-25	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	62,294,996.00	56,371,266.86	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		56,371,266.86	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	

SELPA: **Folsom-Cordova Unified (FC)**

Net expenditures paid from local sources	62,294,996.00	56,371,266.86	
b. Special education unduplicated pupil count	3,218.00	3,076.00	
c. Per capita local expenditures (Test4a/Test4b)	19,358.30	18,326.16	1,032.14

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.

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Linda Thurlo	916-294-9000 X104310
Contact Name	Telephone Number
Executive Director of Administrative Services	lthurlo@fcusd.org
Title	Email Address

SELPA: Folsom-Cordova Unified (FC)

Object Code	Description	Folsom-Cordova Unified (FC00)	Adjustments*	Total
TOTAL BUDGET - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
BUDGET - State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00

SELPA: Folsom-Cordova Unified (FC)

Object Code	Description	Folsom-Cordova Unified (FC00)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
BUDGET - Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	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
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				0.00

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

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

Folsom-Cordova Unified **Sacramento County**

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	FUNCTION	VALUE
01	4035	2700	($179.00)
Explanation: Closed liability from 2024/25			
01	6019	1110	($223.75)
Explanation: Correction for Payroll error reference PY-022726			

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	3010	3201	($139.94)
Explanation: BN-EOM 2/27/26			
01	6762	3101	($81,193.34)
Explanation: BN-EOM 12/30/25			
01	6762	3102	($805.63)
Explanation: BN-EOM 12/30/25			
01	7032	8520	($131.71)
Explanation: $ due back to grantor-unspent funds			
01	7435	5800	($106,652.25)
Explanation: PO 251937 closed liability			
13	7033	8520	($49,846.65)
Explanation: $ due back to grantor-unspent funds			

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

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

FUND	RESOURCE	VALUE
01	7032	($131.71)
Explanation: $ due back to grantor-unspent funds		
13	7033	($49,846.65)
Explanation: $ due back to grantor-unspent funds		

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

IC-EXCEEDS-LEA-RATE - (**Warning**) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) exceeds the LEA's approved indirect cost rate. Please review your records and make any necessary corrections. **Exception**

Explanation: Resource 6388 has unique flexibility that permits the assessment of indirect costs at a 4% rate on all expenditures, including 6000-series (capital outlay) expenditures

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

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

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

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

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

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

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

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

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

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

SACS Web System - SACS V16
8/28/2026 7:17:05 AM 34-67330-0000000

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

Folsom-Cordova Unified **Sacramento County**

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (**Warning**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

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

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

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