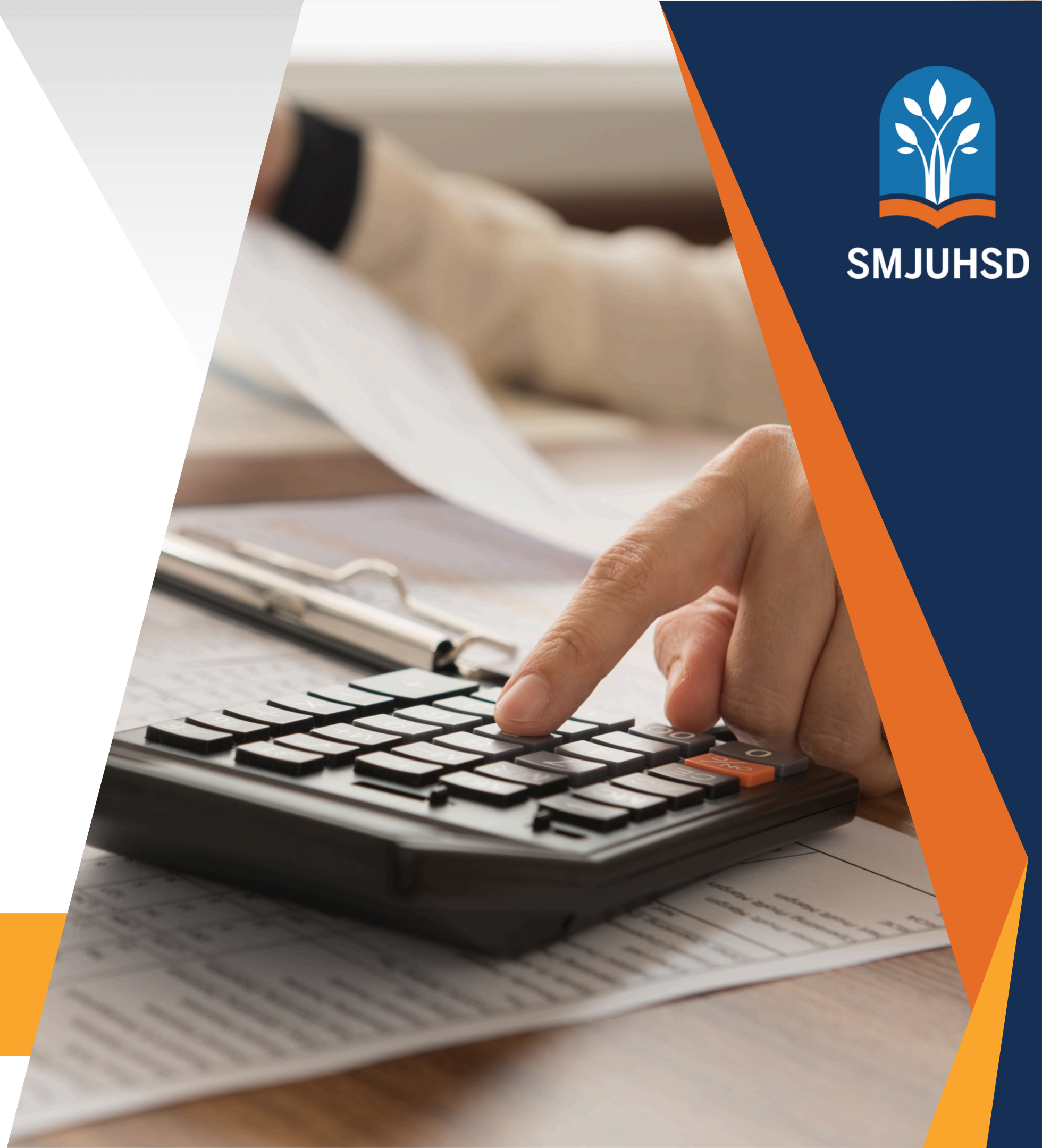


**2025-2026
GENERAL FUND**

YEAR-END REPORT

Unaudited Actuals

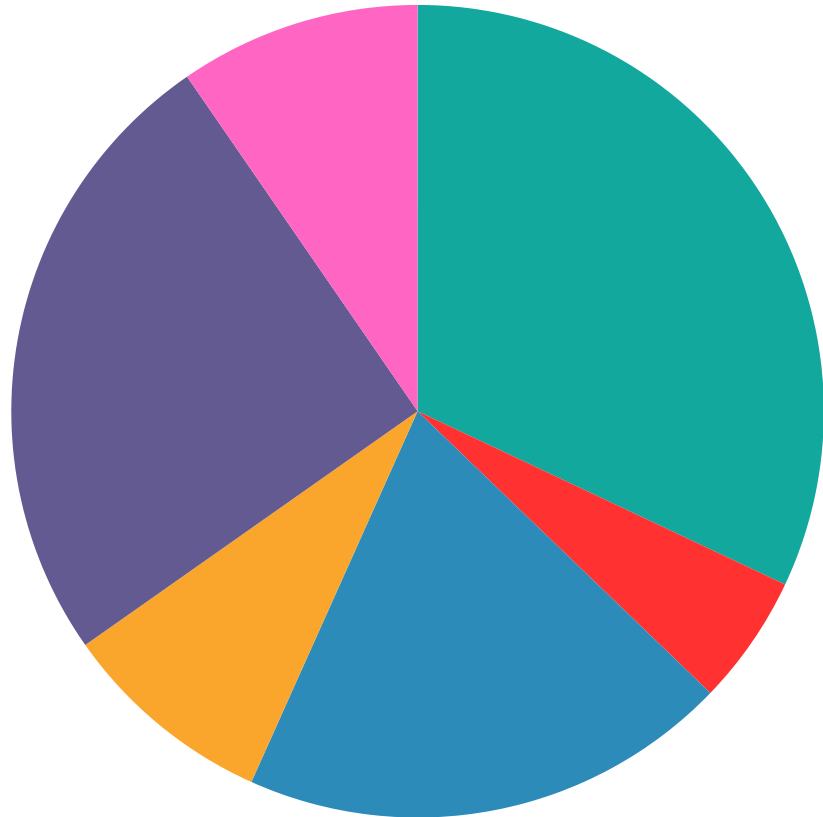
Presented By:
Michelle Coffin, Director of Fiscal Services



GENERAL FUND BALANCE COMPONENTS

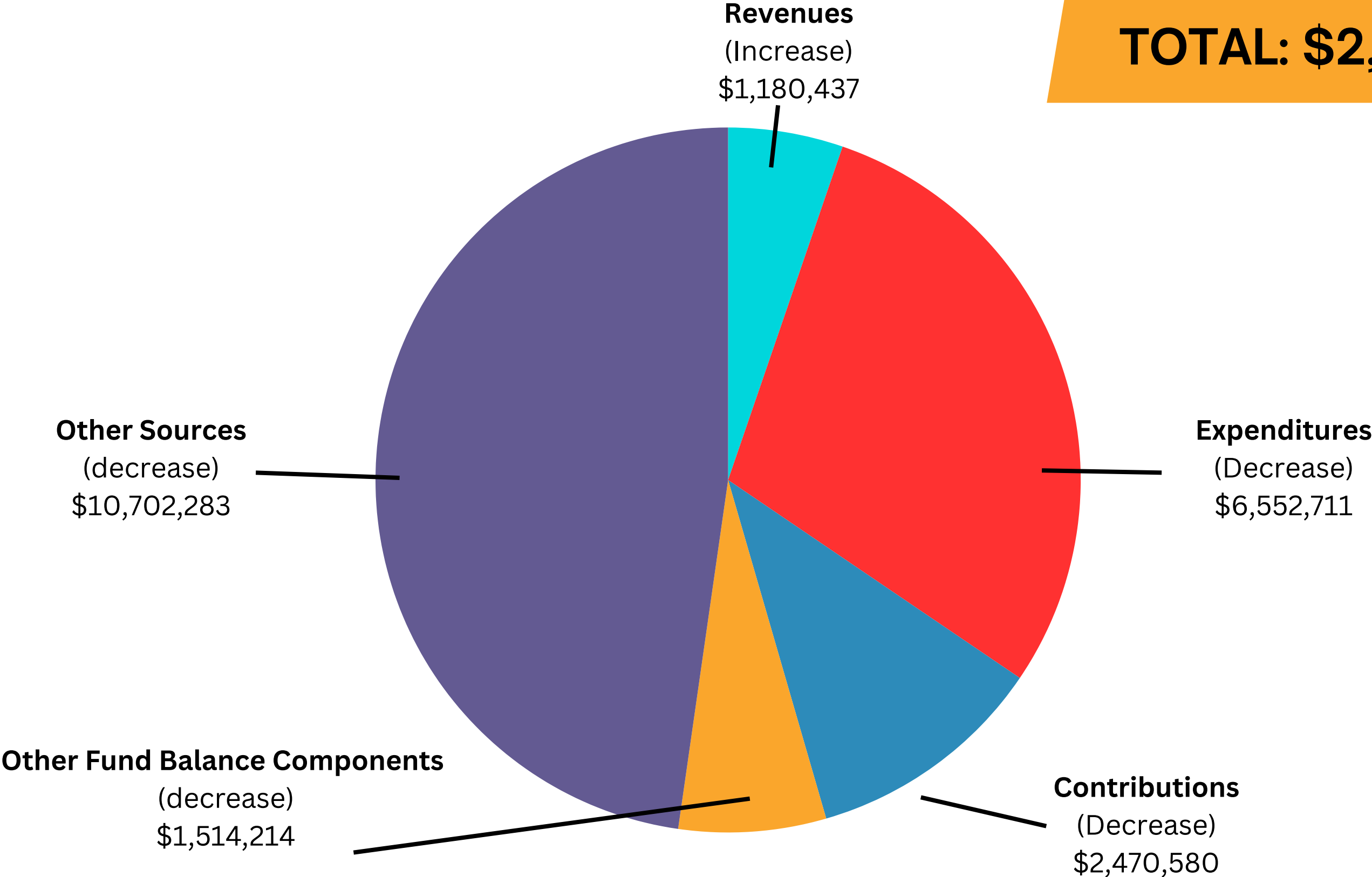
TOTAL: \$52.7 MILLION

DETAILED NUMBERS



Category	Amount (\$M)	% of Total
Categoricals	11.9	22.57%
Commitments	21	39.89%
Unappropriated	4.7	8.99%
3% Reserve	5.6	10.81%
Buses & HTS Carryover	4.2	8.09%
Other: - Nonspendable (\$1.9 mil) = 3.7% - Site/Departments (\$1 mil) = 1.9% - MMA, Misc Grants (\$571k) = 1.1% 1516 1-time Instructional Materials (\$970k) - 1.8% - Fair Market Value (book entry) (\$591k) = 1.1%	5	9.65%

GENERAL FUND UNAPPROPRIATED DECREASE



TOTAL: \$2,012,769

NEXT STEPS

01 EXTERNAL AUDIT

02 AUDIT REPORT





Santa Maria Joint Union
HIGH SCHOOL DISTRICT

THANK YOU

**Michelle Coffin,
Director of Fiscal Services**

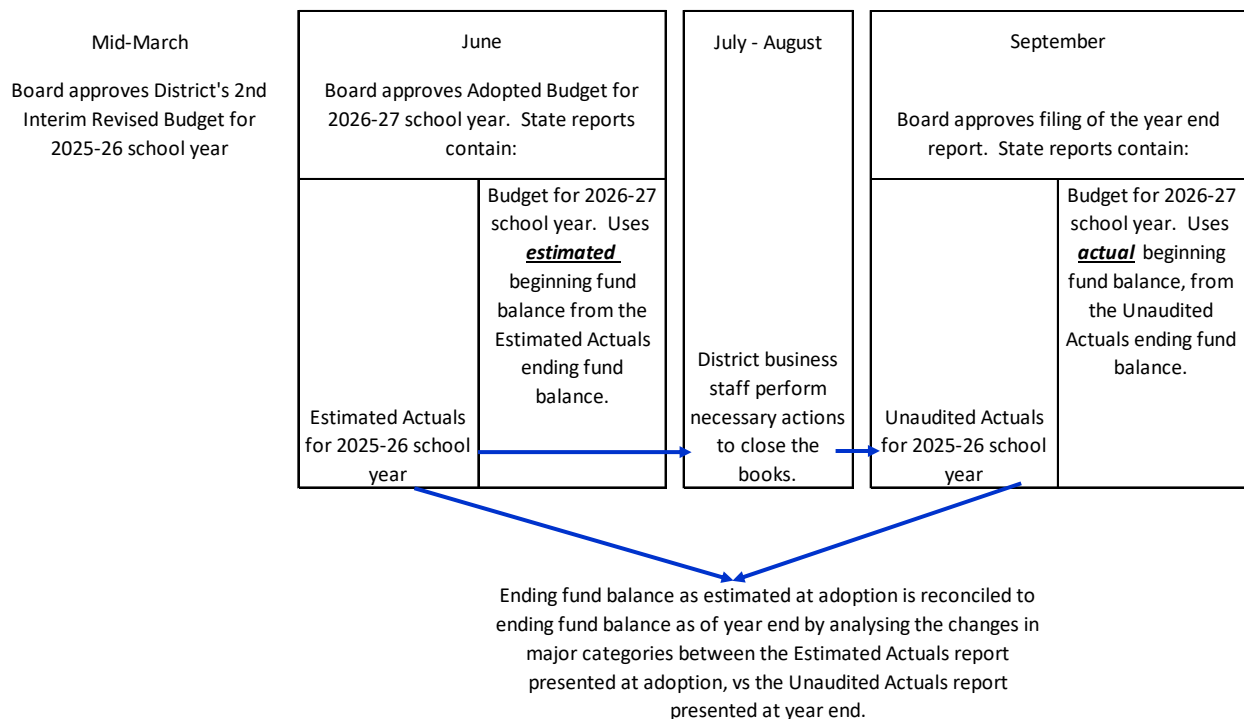
SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT

2025-26 UNAUDITED ACTUALS

Summary of Changes since Budget Adoption – General Fund

As the District closes its books for 2025-26 and prepares the required state reporting forms, note that they also contain budget information. The relationship of the year-end report to the District's Adopted Budget report, and the process used, is illustrated in the graphic below:

The relationship of Estimated Actuals, Adopted Budget, and Unaudited Actuals



Year-end closing is an appropriate time to reflect upon some of the significant financial events of the past year, and to summarize all of the changes that have resulted in closing the year with a total ending fund balance of \$52.7 million. Significant changes in revenues and expenditures which occurred between the time the District presented estimated actuals with the 2026-27 Adopted Budget, and this Unaudited Actuals Year-End report, are discussed on the following pages.

COMPONENTS OF THE GENERAL FUND ENDING BALANCE

The table on the following page details the components of the District's General Fund ending balance for the year ended June 30, 2026:

		25-26 Unaudited Actuals	25-26 Estimated Actuals as of 26-27 Budget Adoption	Difference
ENDING FUND BALANCE		52,728,001	41,337,297	11,390,704
Components of Ending Fund Balance				
Nonspendable				
	Revolving Cash	15,000	15,000	
	Stores	283,926	242,285	
	Prepaid Expenses	1,648,695	1,427,527	
	Subtotal Nonspendable Amounts	1,947,621	1,684,812	262,809
Committed				
	Accommodate growth/reduce density	9,420,691	9,420,691	
	Alternative ed expansion/Wellness centers	2,500,000	2,500,000	
	Textbook adoption-Social Studies, Math, Science	5,000,000	5,000,000	
	Student technology refresh	4,112,000	4,112,000	
	Subtotal Commitments	21,032,691	21,032,691	0
Assignments				
	Site/Department carryovers	1,008,660		
	Unexpended 15-16 1-Time \$ instructional materials	970,853		
	MAA carryover	375,250		
	Misc grants and donations	195,595		
	Other unexpended capital outlay			
	Buses on order, not received by year-end	4,158,719		
	Transportation HTS	105,247		
	Fair Market Value (book entry value cash in treasury)	591,150	1,873,409	
	Subtotal Assignments and Carryovers	7,405,475	1,873,409	5,532,066
Categorical programs restricted ending balances				
	Student Support & Professional Development Discretionary Block Grant	2,103,445	2,110,691	
	Prop 20 Lottery Instructional Materials	1,857,078		
	CCSPP - Implementation Grant Cohort 4	374,669		
	Golden State Pathways Program	393,841	410,879	
	Strong Workforce Program		70,000	
	Arts and Music in Schools (AMS)	2,097,079		
	Child Nutrition Kitchen Infrastructure Upgrade 2025 KIT Funds	343,991		
	Child Nutrition Rtention & Recruitment Funds (2025 KIT Funds)	25,412		
	Dual Enrollment Opportunities	571,305	216,339	
	LCFF Equity Multiplier	698,592		
	Learning Recovery Emergency Block Grant	743,961	743,961	
	Ethnic Studies	224,666		
	Central Coast K-16 Regional Collaborative	9,100		
	Central Coast K-16 Regional Collaborative Cycle 2	296,520		
	CYBHI School-Linked Partnerships & Capacity Grant	214,692		
	LEA Medi-Cal Billing Option	1,220,599		
	Misc locally restricted grants & donations	727,835	247,553	
	Subtotal Categorical restricted ending balances	11,902,785	3,799,423	8,103,363
	Reserve for Economic Uncertainties (3% minimum)	5,699,151	6,193,915	(494,764)
TOTAL DESIGNATIONS AND RESERVATIONS		47,987,723	34,584,250	13,403,474
ENDING AVAILABLE UNAPPROPRIATED FUND BALANCE		4,740,277.61	6,753,047	(2,012,769)

The District's General Fund Ending Balance

The general fund actual ending fund balance, before required deductions and reservations is \$52.7 million. After taking into account the various reservations and designations noted above, the District's **available** unappropriated ending fund balance is \$4.7 million, a **decrease** of \$2,012,277 from what was projected at the time the District

adopted its 2026-27 budget. This increase is due primarily to the following major items of change:

REVENUES

➤ LCFF revenue	
• Base grant & property tax adjustments	\$ 1,830
➤ Federal revenue	
• Forest Reserve	617
➤ State revenues	
• Home to School Transportation	83,716
• Lottery based on 4 th quarter estimate from State Controller's Office (unrestricted)	2,946
• Assessment Apportionments & Mandated Block Grant	<1,335>
➤ Local revenues	
• Interest income, net of adjustment for estimated fair market value of cash in county treasury	875,477
• Other miscellaneous income (including E-RATE, Concurrent enrollment, MAA, misc. donations, facility fees, E-surplus auction)	<u>217,186</u>

TOTAL UNRESTRICTED REVENUE INCREASES **\$ 1,180,437**

All of the revenue items noted above are considered to be one-time in nature.

EXPENDITURES

Expenditure <increases> / decreases consist of the following:

➤ Salary & statutory benefit savings (many under-expended items for extra hours, subs, summer school, overtime)	\$ 325,767
➤ Information Technology	867,958
➤ Plant M&O	690,090
➤ Operations grounds	46,800
➤ Utilities	207,984
➤ Transportation	4,666,510
➤ Increase in the credit for indirect costs charged to restricted programs (due to expenditure decreases) and cafeteria fund (exclude food costs from the indirect calculation)	<u><252,398></u>

TOTAL UNRESTRICTED EXPENDITURE DECREASES **\$ 6,552,711**

OTHER SOURCES

Transfers In / Out increase / <decrease> consist of the following:

➤ Transfer In:	
• Year 6 bus replacement plan from Fund 17	\$ <2,283>
➤ Transfer Out :	
• SMHS gym bleacher replacement	\$ <546,000>

• District-wide roofing repairs/maintenance	<1,154,000>
• Project P401 RHS locker room	<940,000>
• Project P402 SSC bus canopy	<3,469,000>
• Project P473 RHS walkways	<2,332,000>
• Project PVHS pool plaster repair	<620,000>
• Project SSC improvements / parking lot	<1,639,000>

TOTAL OTHER SOURCES INCREASES **\$ <10,702,283>**

CONTRIBUTIONS

Contributions represent the amount of unrestricted funds the District must transfer (“contribute”) to restricted programs where expenditures are greater than the revenue sources that support them. These programs are Special Education \$2,082,076, Arts, Music Instructional Materials Block Grant \$203,152, Ag Incentive Grant \$10,000, A-G Access/Success Grant \$55,325, and Routine Restricted Maintenance. Maintenance accounts for \$195,351 of the decrease. The balance comes from Special Education programs and is a combination of increased revenues through the SELPA funding model as well as less expenses than were budgeted.

\$ 2,470,580

OTHER FUND BALANCE COMPONENTS

➤ Non-spendable items (revolving cash, prepaid expenses, stores) increased	\$ 262,809
➤ Assignment Fair Market Value	<1,282,259>
➤ Decrease in reserve for economic uncertainty (3%)	<u><494,764></u>

TOTAL OTHER FUND BALANCE COMPONENTS (net decrease which equals an increase in ending fund balance) **\$ <1,514,214>**

NET EFFECT ON FUND BALANCE

➤ Revenue increases	1,180,437
➤ Expenditure decreases	6,552,711
➤ Other Sources	<10,702,283>
➤ Contribution to restricted programs decreases	2,470,580
➤ Net increase in other fund balance components	<u><1,514,214></u>

TOTAL CHANGE TO UNAPPROPRIATED UNDESIGNATED FUND BALANCE AFTER ALL OTHER DESIGNATIONS AND ASSIGNMENTS **\$ <2,012,769>**

CLOSING THOUGHTS

The 2025-26 school year marks the thirteenth year of education being distributed through the Local Control Funding Formula ("LCFF"). As of budget adoption for the 2026-27 year, the District projected to decline 27 students from total enrollment in 2025-26 of 8,888 to projected enrollment totaling 8,861 in 2026-27. Funded LCFF ADA is based on the greater of current year, prior year or 3-prior year average whichever is greater, the Districts revenue is based on the 3-prior year average ADA of 8,295.48. Districts with high percentages of economically disadvantaged students, foster youth, and English learners receive increased funding under LCFF to be able to increase or improve services for those student groups. The District's percentage of enrollment in the targeted student populations in excess of 75% results in supplemental and concentration grant funding of \$37.1 million. These dollars are accounted for in the District's LCAP plan.

During the 2025-26 year, conditions were met to trigger a "hard cap", meaning that in the 2026-27 year, districts will need to spend down or commit funds so that their combined unrestricted assigned and unassigned amounts are equal to or less than the 10% cap. The unrestricted assigned and unassigned amounts are the combined totals from the General Fund and the Special Reserve Fund for Non-Capital Outlay (Fund 17). For the 2025-26 year, the district maintains previously board approved fund commitments totaling \$21,032,690 and transferred out \$1,700,000 to Fund 14 for SMHS gym bleacher replacement and district-wide roofing repairs/maintenance, another transfer out to Fund 40 of \$9,000,000 for the RHS locker room, SSC bus canopy, RHS walkway, PVHS pool plaster repair, and SSC improvements and parking lot.

The PERS employer contribution rate decreased from 26.81% to 26.40% and the STRS rate remained static at 19.10% in 2026-27.

The next stage of budget and financial reporting will be the District's 1st Interim Revised Budget which will be brought to the Board in December. At that time, all of the carryovers of unexpended funds noted above of \$6.8 million will be included in the Budget.

Concurrent with work on the District's next revised budget will be a remote visit from the auditors to wrap up their work on the District's 2025-26 financial statements. Their report should be brought to the Board in January.

			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	142,466,025.61	2,970,076.00	145,436,101.61	147,823,936.00	2,967,915.00	150,791,851.00	3.7%
2) Federal Revenue		8100-8299	617.30	6,797,023.80	6,797,641.10	0.00	7,446,359.00	7,446,359.00	9.5%
3) Other State Revenue		8300-8599	3,980,672.66	15,410,111.37	19,390,784.03	4,085,796.84	11,988,336.18	16,074,133.02	-17.1%
4) Other Local Revenue		8600-8799	4,206,388.51	6,615,202.71	10,821,591.22	3,220,471.03	7,932,687.00	11,153,158.03	3.1%
5) TOTAL, REVENUES			150,653,704.08	31,792,413.88	182,446,117.96	155,130,203.87	30,335,297.18	185,465,501.05	1.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	55,305,512.93	13,658,014.73	68,963,527.66	57,206,303.57	13,899,415.57	71,105,719.14	3.1%
2) Classified Salaries		2000-2999	20,270,123.52	8,828,435.57	29,098,559.09	21,775,416.95	9,187,388.27	30,962,805.22	6.4%
3) Employee Benefits		3000-3999	30,187,949.34	15,035,402.50	45,223,351.84	32,510,369.87	15,667,788.05	48,178,157.92	6.5%
4) Books and Supplies		4000-4999	10,907,261.25	2,749,209.53	13,656,470.78	9,532,622.34	3,139,467.31	12,672,089.65	-7.2%
5) Services and Other Operating Expenditures		5000-5999	15,431,905.77	6,957,487.45	22,389,393.22	15,845,014.89	5,762,248.81	21,607,263.70	-3.5%
6) Capital Outlay		6000-6999	1,474,151.33	1,333,323.33	2,807,474.66	2,333,576.78	0.00	2,333,576.78	-16.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	758,916.00	2,032,524.00	2,791,440.00	632,362.00	2,669,986.00	3,302,348.00	18.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,355,200.51)	2,121,103.03	(234,097.48)	(2,557,566.10)	2,309,652.72	(247,913.38)	5.9%
9) TOTAL, EXPENDITURES			131,980,619.63	52,715,500.14	184,696,119.77	137,278,100.30	52,635,946.73	189,914,047.03	2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			18,673,084.45	(20,923,086.26)	(2,250,001.81)	17,852,103.57	(22,300,649.55)	(4,448,545.98)	97.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	424,017.34	0.00	424,017.34	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	10,700,013.50	375,000.00	11,075,013.50	1,978,000.00	375,000.00	2,353,000.00	-78.8%
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	(20,451,076.17)	20,451,076.17	0.00	(20,943,187.19)	20,943,187.19	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(30,727,072.33)	20,076,076.17	(10,650,996.16)	(22,921,187.19)	20,568,187.19	(2,353,000.00)	-77.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(12,053,987.88)	(847,010.09)	(12,900,997.97)	(5,069,083.62)	(1,732,462.36)	(6,801,545.98)	-47.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	52,371,682.16	13,257,316.66	65,628,998.82	40,317,694.28	12,410,306.57	52,728,000.85	-19.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,371,682.16	13,257,316.66	65,628,998.82	40,317,694.28	12,410,306.57	52,728,000.85	-19.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,371,682.16	13,257,316.66	65,628,998.82	40,317,694.28	12,410,306.57	52,728,000.85	-19.7%
2) Ending Balance, June 30 (E + F1e)			40,317,694.28	12,410,306.57	52,728,000.85	35,248,610.66	10,677,844.21	45,926,454.87	-12.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	283,925.86	0.00	283,925.86	251,092.48	0.00	251,092.48	-11.6%
Prepaid Items		9713	1,141,174.08	507,521.27	1,648,695.35	920,873.87	506,653.23	1,427,527.10	-13.4%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	11,902,785.30	11,902,785.30	0.00	10,171,190.98	10,171,190.98	-14.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	21,032,690.57	0.00	21,032,690.57	21,032,690.57	0.00	21,032,690.57	0.0%
Accommodate growth/reduce density	0000	9760	9,420,690.57		9,420,690.57			0.00	
Alternative ed expansion/Wellness Centers	0000	9760	2,500,000.00		2,500,000.00			0.00	
Student technology refresh	0000	9760	4,112,000.00		4,112,000.00			0.00	
Textbook adoption-Social Studies, Math, Science	0000	9760	5,000,000.00		5,000,000.00			0.00	
d) Assigned									
Other Assignments		9780	7,405,475.00	0.00	7,405,475.00	0.00	0.00	0.00	-100.0%
Site/Department carryovers	0000	9780	1,008,660.26		1,008,660.26			0.00	
Unexpended 15-16 1-Time \$ instructional materials	0000	9780	970,852.73		970,852.73			0.00	
MAA carryover	0000	9780	375,250.20		375,250.20			0.00	
Misc grants and donations	0000	9780	195,595.26		195,595.26			0.00	
Buses on order, not received by year-end	0000	9780	4,158,719.28		4,158,719.28			0.00	
Transportation HTS	0000	9780	105,247.27		105,247.27			0.00	
Fair Market Value	0000	9780	591,150.00		591,150.00			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,699,151.16	0.00	5,699,151.16	5,768,011.41	0.00	5,768,011.41	1.2%
Unassigned/Unappropriated Amount		9790	4,740,277.61	0.00	4,740,277.61	7,260,942.33	0.00	7,260,942.33	53.2%
G. ASSETS									

DescriptionResource CodesObject 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)	
1) Cash									
a) in County Treasury		9110	45,804,184.36	9,575,791.11	55,379,975.47				
1) Fair Value Adjustment to Cash in County Treasury		9111	591,150.00	0.00	591,150.00				
b) in Banks		9120	0.00	271,621.48	271,621.48				
c) in Revolving Cash Account		9130	15,000.00	0.00	15,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	1,465,446.38	11,795.94	1,477,242.32				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	7,737,484.43	4,756,019.84	12,493,504.27				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	15,788,421.55	0.00	15,788,421.55				
6) Stores		9320	283,925.86	0.00	283,925.86				
7) Prepaid Expenditures		9330	1,141,174.08	507,521.27	1,648,695.35				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			72,826,786.66	15,122,749.64	87,949,536.30				
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	6,510,146.38	1,431,931.32	7,942,077.70				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	25,998,946.00	502,917.78	26,501,863.78				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	777,593.97	777,593.97				
6) TOTAL, LIABILITIES			32,509,092.38	2,712,443.07	35,221,535.45				
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)			40,317,694.28	12,410,306.57	52,728,000.85				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	70,758,536.00	0.00	70,758,536.00	75,042,713.00	0.00	75,042,713.00	6.1%
Education Protection Account State Aid - Current Year		8012	19,533,803.00	0.00	19,533,803.00	21,850,838.00	0.00	21,850,838.00	11.9%
State Aid - Prior Years		8019	35,499.00	0.00	35,499.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	128,269.31	0.00	128,269.31	128,264.00	0.00	128,264.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	41,535,663.13	0.00	41,535,663.13	41,592,082.00	0.00	41,592,082.00	0.1%
Unsecured Roll Taxes		8042	1,521,213.71	0.00	1,521,213.71	1,544,287.00	0.00	1,544,287.00	1.5%
Prior Years' Taxes		8043	143,048.23	0.00	143,048.23	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	2,026,286.54	0.00	2,026,286.54	1,951,196.00	0.00	1,951,196.00	-3.7%
Education Revenue Augmentation Fund (ERAF)		8045	6,449,835.46	0.00	6,449,835.46	6,418,536.00	0.00	6,418,536.00	-0.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	333,871.23	0.00	333,871.23	334,055.00	0.00	334,055.00	0.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			142,466,025.61	0.00	142,466,025.61	148,861,971.00	0.00	148,861,971.00	4.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	(1,038,035.00)	0.00	(1,038,035.00)	New
Property Taxes Transfers		8097	0.00	2,970,076.00	2,970,076.00	0.00	2,967,915.00	2,967,915.00	-0.1%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			142,466,025.61	2,970,076.00	145,436,101.61	147,823,936.00	2,967,915.00	150,791,851.00	3.7%
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	1,645,555.46	1,645,555.46	0.00	1,654,510.00	1,654,510.00	0.5%

DescriptionResource CodesObject 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)	
Special Education Discretionary Grants		8182	0.00	105,068.00	105,068.00	0.00	105,068.00	105,068.00	0.0%
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	617.30	0.00	617.30	0.00	0.00	0.00	-100.0%
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		3,427,413.47	3,427,413.47		4,090,545.00	4,090,545.00	19.3%
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		554,180.82	554,180.82		457,204.00	457,204.00	-17.5%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		36,782.00	36,782.00	New
Title III, English Learner Program	4203	8290		228,990.91	228,990.91		196,629.00	196,629.00	-14.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		450,835.14	450,835.14		489,167.00	489,167.00	8.5%
Career and Technical Education	3500-3599	8290		384,980.00	384,980.00		416,454.00	416,454.00	8.2%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			617.30	6,797,023.80	6,797,641.10	0.00	7,446,359.00	7,446,359.00	9.5%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	369,402.71	369,402.71	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	632,496.00	0.00	632,496.00	653,035.77	0.00	653,035.77	3.2%
Lottery - Unrestricted and Instructional Materials		8560	1,629,363.16	724,372.73	2,353,735.89	1,634,660.85	705,485.21	2,340,146.06	-0.6%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		906,978.55	906,978.55		919,895.00	919,895.00	1.4%
Arts and Music in Schools (Prop 28)	6770	8590		1,629,101.00	1,629,101.00		1,629,082.00	1,629,082.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,718,813.50	11,780,256.38	13,499,069.88	1,798,100.22	8,733,873.97	10,531,974.19	-22.0%
TOTAL, OTHER STATE REVENUE			3,980,672.66	15,410,111.37	19,390,784.03	4,085,796.84	11,988,336.18	16,074,133.02	-17.1%
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%

DescriptionResource CodesObject 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)	
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,530,036.26	6,593.37	2,536,629.63	1,800,000.00	0.00	1,800,000.00	-29.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(204,164.00)	0.00	(204,164.00)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	5,871.64	0.00	5,871.64	2,400.00	0.00	2,400.00	-59.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	77,784.76	0.00	77,784.76	54,000.00	0.00	54,000.00	-30.6%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,747,255.85	1,553,696.99	3,300,952.84	1,364,071.03	0.00	1,364,071.03	-58.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	49,604.00	0.00	49,604.00	0.00	0.00	0.00	-100.0%
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		5,054,912.35	5,054,912.35		7,932,687.00	7,932,687.00	56.9%
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			4,206,388.51	6,615,202.71	10,821,591.22	3,220,471.03	7,932,687.00	11,153,158.03	3.1%
TOTAL, REVENUES			150,653,704.08	31,792,413.88	182,446,117.96	155,130,203.87	30,335,297.18	185,465,501.05	1.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	42,656,518.88	9,429,573.57	52,086,092.45	44,140,366.91	9,919,236.09	54,059,603.00	3.8%
Certificated Pupil Support Salaries		1200	4,379,618.12	2,194,878.04	6,574,496.16	4,841,747.74	2,168,188.38	7,009,936.12	6.6%
Certificated Supervisors' and Administrators' Salaries		1300	5,481,298.36	541,542.24	6,022,840.60	5,287,694.70	560,717.98	5,848,412.68	-2.9%
Other Certificated Salaries		1900	2,788,077.57	1,492,020.88	4,280,098.45	2,936,494.22	1,251,273.12	4,187,767.34	-2.2%
TOTAL, CERTIFICATED SALARIES			55,305,512.93	13,658,014.73	68,963,527.66	57,206,303.57	13,899,415.57	71,105,719.14	3.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,066,302.97	4,804,446.28	5,870,749.25	1,228,960.11	5,771,263.17	7,000,223.28	19.2%
Classified Support Salaries		2200	11,266,132.88	2,913,250.63	14,179,383.51	12,615,648.67	2,351,884.08	14,967,532.75	5.6%
Classified Supervisors' and Administrators' Salaries		2300	2,126,939.57	435,291.29	2,562,230.86	1,970,496.77	446,759.69	2,417,256.46	-5.7%
Clerical, Technical and Office Salaries		2400	5,584,837.29	602,755.84	6,187,593.13	5,732,886.40	613,481.33	6,346,367.73	2.6%
Other Classified Salaries		2900	225,910.81	72,691.53	298,602.34	227,425.00	4,000.00	231,425.00	-22.5%
TOTAL, CLASSIFIED SALARIES			20,270,123.52	8,828,435.57	29,098,559.09	21,775,416.95	9,187,388.27	30,962,805.22	6.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	10,120,785.50	8,038,509.28	18,159,294.78	10,514,085.98	8,393,401.65	18,907,487.63	4.1%
PERS		3201-3202	5,393,560.79	2,587,035.99	7,980,596.78	5,959,376.25	2,667,963.03	8,627,339.28	8.1%
OASDI/Medicare/Alternative		3301-3302	2,401,156.55	932,849.58	3,334,006.13	2,564,647.48	964,228.67	3,528,876.15	5.8%
Health and Welfare Benefits		3401-3402	10,098,322.02	2,798,490.21	12,896,812.23	10,453,043.25	3,262,768.90	13,715,812.15	6.4%
Unemployment Insurance		3501-3502	36,763.92	10,893.38	47,657.30	38,529.37	11,240.05	49,769.42	4.4%
Workers' Compensation		3601-3602	1,006,120.53	305,401.16	1,311,521.69	1,196,150.62	348,912.50	1,545,063.12	17.8%
OPEB, Allocated		3701-3702	1,057,862.54	362,222.90	1,420,085.44	820,775.32	19,273.25	840,048.57	-40.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	933,261.56	0.00	933,261.56	New
Other Employee Benefits		3901-3902	73,377.49	0.00	73,377.49	30,500.04	0.00	30,500.04	-58.4%
TOTAL, EMPLOYEE BENEFITS			30,187,949.34	15,035,402.50	45,223,351.84	32,510,369.87	15,667,788.05	48,178,157.92	6.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	95,766.81	155,469.16	251,235.97	65,000.00	272,666.62	337,666.62	34.4%
Books and Other Reference Materials		4200	321.23	6,371.04	6,692.27	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	9,441,021.54	1,940,848.57	11,381,870.11	6,349,622.34	2,684,577.93	9,034,200.27	-20.6%
Noncapitalized Equipment		4400	1,370,151.67	646,520.76	2,016,672.43	3,118,000.00	182,222.76	3,300,222.76	63.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,907,261.25	2,749,209.53	13,656,470.78	9,532,622.34	3,139,467.31	12,672,089.65	-7.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,918,278.96	3,778,534.34	5,696,813.30	1,628,715.00	2,955,797.00	4,584,512.00	-19.5%
Travel and Conferences		5200	1,169,220.51	326,328.72	1,495,549.23	757,313.49	881,683.28	1,638,996.77	9.6%
Dues and Memberships		5300	176,839.90	18,018.16	194,858.06	90,930.00	6,855.00	97,785.00	-49.8%

DescriptionResource CodesObject 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)	
Insurance		5400 - 5499	1,946,507.62	0.00	1,946,507.62	2,005,885.53	0.00	2,005,885.53	3.1%
Operations and Housekeeping Services		5500	2,995,381.24	0.00	2,995,381.24	2,810,305.00	0.00	2,810,305.00	-6.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,212,260.13	589,351.21	1,801,611.34	1,750,650.53	714,500.00	2,465,150.53	36.8%
Transfers of Direct Costs		5710	(110,432.56)	110,432.56	0.00	(78,100.00)	78,100.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(539.35)	0.00	(539.35)	(2,000.00)	0.00	(2,000.00)	270.8%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	5,799,672.17	2,130,975.12	7,930,647.29	6,264,050.74	1,082,498.08	7,346,548.82	-7.4%
Communications		5900	324,717.15	3,847.34	328,564.49	617,264.60	42,815.45	660,080.05	100.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,431,905.77	6,957,487.45	22,389,393.22	15,845,014.89	5,762,248.81	21,607,263.70	-3.5%
CAPITAL OUTLAY									
Land		6100	20,177.44	0.00	20,177.44	0.00	0.00	0.00	-100.0%
Land Improvements		6170	120,057.09	170,250.36	290,307.45	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	90,340.69	471,597.74	561,938.43	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	283,645.14	553,469.89	837,115.03	747,595.81	0.00	747,595.81	-10.7%
Equipment Replacement		6500	959,930.97	138,005.34	1,097,936.31	1,585,980.97	0.00	1,585,980.97	44.5%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,474,151.33	1,333,323.33	2,807,474.66	2,333,576.78	0.00	2,333,576.78	-16.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	17,408.00	17,408.00	0.00	0.00	0.00	-100.0%
Payments to County Offices		7142	758,916.00	1,883,493.00	2,642,409.00	632,362.00	2,364,918.00	2,997,280.00	13.4%
Payments to JPAs		7143	0.00	44,423.00	44,423.00	0.00	305,068.00	305,068.00	586.7%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	87,200.00	87,200.00	0.00	0.00	0.00	-100.0%
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)			758,916.00	2,032,524.00	2,791,440.00	632,362.00	2,669,986.00	3,302,348.00	18.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,121,103.03)	2,121,103.03	0.00	(2,309,652.72)	2,309,652.72	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(234,097.48)	0.00	(234,097.48)	(247,913.38)	0.00	(247,913.38)	5.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,355,200.51)	2,121,103.03	(234,097.48)	(2,557,566.10)	2,309,652.72	(247,913.38)	5.9%
TOTAL, EXPENDITURES			131,980,619.63	52,715,500.14	184,696,119.77	137,278,100.30	52,635,946.73	189,914,047.03	2.8%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	424,017.34	0.00	424,017.34	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			424,017.34	0.00	424,017.34	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	9,000,000.00	0.00	9,000,000.00	0.00	0.00	0.00	-100.0%
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	1,700,013.50	375,000.00	2,075,013.50	1,978,000.00	375,000.00	2,353,000.00	13.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,700,013.50	375,000.00	11,075,013.50	1,978,000.00	375,000.00	2,353,000.00	-78.8%
OTHER SOURCES/USES									
SOURCES									

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)	
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	(20,451,076.17)	20,451,076.17	0.00	(20,943,187.19)	20,943,187.19	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(20,451,076.17)	20,451,076.17	0.00	(20,943,187.19)	20,943,187.19	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(30,727,072.33)	20,076,076.17	(10,650,996.16)	(22,921,187.19)	20,568,187.19	(2,353,000.00)	-77.9%

			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	142,466,025.61	2,970,076.00	145,436,101.61	147,823,936.00	2,967,915.00	150,791,851.00	3.7%
2) Federal Revenue		8100-8299	617.30	6,797,023.80	6,797,641.10	0.00	7,446,359.00	7,446,359.00	9.5%
3) Other State Revenue		8300-8599	3,980,672.66	15,410,111.37	19,390,784.03	4,085,796.84	11,988,336.18	16,074,133.02	-17.1%
4) Other Local Revenue		8600-8799	4,206,388.51	6,615,202.71	10,821,591.22	3,220,471.03	7,932,687.00	11,153,158.03	3.1%
5) TOTAL, REVENUES			150,653,704.08	31,792,413.88	182,446,117.96	155,130,203.87	30,335,297.18	185,465,501.05	1.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600- 7699	59,760,238.67	29,093,110.79	88,853,349.46	64,065,059.86	30,731,395.99	94,796,455.85	6.7%
2) Instruction - Related Services	2000-2999		26,293,699.46	5,278,162.08	31,571,861.54	22,444,122.96	5,330,685.66	27,774,808.62	-12.0%
3) Pupil Services	3000-3999		16,393,145.73	6,237,223.89	22,630,369.62	18,930,966.64	5,550,808.19	24,481,774.83	8.2%
4) Ancillary Services	4000-4999		4,238,498.20	814,661.95	5,053,160.15	4,262,398.49	412,783.60	4,675,182.09	-7.5%
5) Community Services	5000-5999		570.94	0.00	570.94	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		8,288,431.98	2,212,185.79	10,500,617.77	7,678,917.81	2,404,726.71	10,083,644.52	-4.0%
8) Plant Services	8000-8999		16,247,118.65	7,047,631.64	23,294,750.29	19,264,272.54	5,535,560.58	24,799,833.12	6.5%
9) Other Outgo	9000-9999		758,916.00	2,032,524.00	2,791,440.00	632,362.00	2,669,986.00	3,302,348.00	18.3%
10) TOTAL, EXPENDITURES			131,980,619.63	52,715,500.14	184,696,119.77	137,278,100.30	52,635,946.73	189,914,047.03	2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			18,673,084.45	(20,923,086.26)	(2,250,001.81)	17,852,103.57	(22,300,649.55)	(4,448,545.98)	97.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		424,017.34	0.00	424,017.34	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629		10,700,013.50	375,000.00	11,075,013.50	1,978,000.00	375,000.00	2,353,000.00	-78.8%
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		(20,451,076.17)	20,451,076.17	0.00	(20,943,187.19)	20,943,187.19	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(30,727,072.33)	20,076,076.17	(10,650,996.16)	(22,921,187.19)	20,568,187.19	(2,353,000.00)	-77.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,053,987.88)	(847,010.09)	(12,900,997.97)	(5,069,083.62)	(1,732,462.36)	(6,801,545.98)	-47.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		52,371,682.16	13,257,316.66	65,628,998.82	40,317,694.28	12,410,306.57	52,728,000.85	-19.7%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,371,682.16	13,257,316.66	65,628,998.82	40,317,694.28	12,410,306.57	52,728,000.85	-19.7%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,371,682.16	13,257,316.66	65,628,998.82	40,317,694.28	12,410,306.57	52,728,000.85	-19.7%
2) Ending Balance, June 30 (E + F1e)			40,317,694.28	12,410,306.57	52,728,000.85	35,248,610.66	10,677,844.21	45,926,454.87	-12.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores	9712		283,925.86	0.00	283,925.86	251,092.48	0.00	251,092.48	-11.6%
Prepaid Items	9713		1,141,174.08	507,521.27	1,648,695.35	920,873.87	506,653.23	1,427,527.10	-13.4%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	11,902,785.30	11,902,785.30	0.00	10,171,190.98	10,171,190.98	-14.5%
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		21,032,690.57	0.00	21,032,690.57	21,032,690.57	0.00	21,032,690.57	0.0%
Accommodate growth/reduce density	0000	9760	9,420,690.57		9,420,690.57			0.00	
Alternative ed expansion/Wellness Centers	0000	9760	2,500,000.00		2,500,000.00			0.00	
Student technology refresh	0000	9760	4,112,000.00		4,112,000.00			0.00	
Textbook adoption-Social Studies, Math, Science	0000	9760	5,000,000.00		5,000,000.00			0.00	
d) Assigned									
Other Assignments (by Resource/Object)	9780		7,405,475.00	0.00	7,405,475.00	0.00	0.00	0.00	-100.0%
Site/Department carryovers	0000	9780	1,008,660.26		1,008,660.26			0.00	
Unexpended 15-16 1-Time \$ instructional materials	0000	9780	970,852.73		970,852.73			0.00	
MAA carryover	0000	9780	375,250.20		375,250.20			0.00	
Misc grants and donations	0000	9780	195,595.26		195,595.26			0.00	
Buses on order, not received by year-end	0000	9780	4,158,719.28		4,158,719.28			0.00	
Transportation HTS	0000	9780	105,247.27		105,247.27			0.00	
Fair Market Value	0000	9780	591,150.00		591,150.00			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		5,699,151.16	0.00	5,699,151.16	5,768,011.41	0.00	5,768,011.41	1.2%
Unassigned/Unappropriated Amount	9790		4,740,277.61	0.00	4,740,277.61	7,260,942.33	0.00	7,260,942.33	53.2%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
6019	Student Support and Professional Development Discretionary Block Grant	2,103,445.01	36,890.61
6300	Lottery: Instructional Materials	1,857,077.87	2,328,364.50
6332	CA Community Schools Partnership Act - Implementation Grant	374,668.52	476,955.26
6383	Golden State Pathways Program	393,841.11	311,118.98
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	2,097,079.02	2,863,680.31
7041	Child Nutrition: Kitchen Infrastructure Upgrades, Staffing, Training, and Procurement Funds (2025 KIT Funds)	343,990.61	343,990.61
7042	Child Nutrition: Food Service Staff Retention & Recruitment Funds (2025 KIT Funds)	25,412.10	25,412.10
7339	Dual Enrollment Opportunities	571,305.37	392,773.92
7399	LCFF Equity Multiplier	698,592.38	698,592.38
7435	Learning Recovery Emergency Block Grant	743,961.00	0.00
7810	Other Restricted State	530,286.20	530,286.20
9010	Other Restricted Local	2,163,126.11	2,163,126.11
Total, Restricted Balance		11,902,785.30	10,171,190.98

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	3,516,590.45	0.00	-100.0%
5) TOTAL, REVENUES			3,516,590.45	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	3,432,683.69	0.00	-100.0%
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			3,432,683.69	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			83,906.76	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)			83,906.76	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,450,293.41	2,534,200.17	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,450,293.41	2,534,200.17	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,450,293.41	2,534,200.17	3.4%
2) Ending Balance, June 30 (E + F1e)			2,534,200.17	2,534,200.17	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,020.00	0.00	-100.0%
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	2,533,180.17	2,534,200.17	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	2,533,145.17		
c) in Revolving Cash Account		9130	1,020.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	35.00		
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			2,534,200.17		
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)			2,534,200.17		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	3,516,590.45	0.00	-100.0%
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	0.00	0.00	0.0%
TOTAL, REVENUES			3,516,590.45	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	3,432,683.69	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,432,683.69	0.00	-100.0%
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	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					
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			3,432,683.69	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	3,516,590.45	0.00	-100.0%
5) TOTAL, REVENUES			3,516,590.45	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		3,432,683.69	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			3,432,683.69	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			83,906.76	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)			83,906.76	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,450,293.41	2,534,200.17	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,450,293.41	2,534,200.17	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,450,293.41	2,534,200.17	3.4%
2) Ending Balance, June 30 (E + F1e)			2,534,200.17	2,534,200.17	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,020.00	0.00	-100.0%
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	2,533,180.17	2,534,200.17	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	2,533,180.17	2,534,200.17
Total, Restricted Balance		2,533,180.17	2,534,200.17

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,241,425.99	5,038,000.00	-3.9%
3) Other State Revenue		8300-8599	1,509,129.11	1,591,000.00	5.4%
4) Other Local Revenue		8600-8799	221,255.73	195,000.00	-11.9%
5) TOTAL, REVENUES			6,971,810.83	6,824,000.00	-2.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,145,298.20	2,334,492.71	8.8%
3) Employee Benefits		3000-3999	991,665.25	1,086,827.20	9.6%
4) Books and Supplies		4000-4999	3,853,844.92	4,706,000.00	22.1%
5) Services and Other Operating Expenditures		5000-5999	516,569.94	613,050.00	18.7%
6) Capital Outlay		6000-6999	906,555.10	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	234,097.48	247,913.38	5.9%
9) TOTAL, EXPENDITURES			8,648,030.89	8,988,283.29	3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,676,220.06)	(2,164,283.29)	29.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	887,842.23	0.00	-100.0%
b) Transfers Out		7600-7629	887,828.73	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			13.50	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,676,206.56)	(2,164,283.29)	29.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,210,528.18	6,534,321.62	-20.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,210,528.18	6,534,321.62	-20.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,210,528.18	6,534,321.62	-20.4%
2) Ending Balance, June 30 (E + F1e)			6,534,321.62	4,370,038.33	-33.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	50,407.67	0.00	-100.0%
Prepaid Items		9713	3,374.52	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,472,232.58	4,361,731.48	-32.6%
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	8,983.92	8,983.92	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(677.07)	(677.07)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,688,173.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	60,718.00		
b) in Banks		9120	2,500.00		
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	3,323.07		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	980,526.74		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,946.00		
6) Stores		9320	50,407.67		
7) Prepaid Expenditures		9330	3,374.52		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,791,969.65		
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	189,243.82		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	68,404.21		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			257,648.03		
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)			6,534,321.62		
FEDERAL REVENUE					
Child Nutrition Programs		8220	5,082,950.93	5,038,000.00	-0.9%
Donated Food Commodities		8221	158,475.06	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,241,425.99	5,038,000.00	-3.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,509,129.11	1,591,000.00	5.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,509,129.11	1,591,000.00	5.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	8,968.80	5,000.00	-44.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	217,228.32	190,000.00	-12.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(18,785.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	13,843.61	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			221,255.73	195,000.00	-11.9%
TOTAL, REVENUES			6,971,810.83	6,824,000.00	-2.1%
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	1,577,581.89	1,749,890.99	10.9%
Classified Supervisors' and Administrators' Salaries		2300	396,138.30	444,601.72	12.2%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	171,578.01	140,000.00	-18.4%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			2,145,298.20	2,334,492.71	8.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	513,749.98	557,040.54	8.4%
OASDI/Medicare/Alternative		3301-3302	148,175.32	165,587.15	11.8%
Health and Welfare Benefits		3401-3402	261,114.51	327,350.74	25.4%
Unemployment Insurance		3501-3502	968.63	1,082.43	11.7%
Workers' Compensation		3601-3602	28,871.52	35,766.34	23.9%
OPEB, Allocated		3701-3702	38,785.29	0.00	-100.0%
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			991,665.25	1,086,827.20	9.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	189,462.79	233,000.00	23.0%
Noncapitalized Equipment		4400	89,957.38	60,000.00	-33.3%
Food		4700	3,574,424.75	4,413,000.00	23.5%
TOTAL, BOOKS AND SUPPLIES			3,853,844.92	4,706,000.00	22.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,608.80	13,000.00	3.1%
Dues and Memberships		5300	734.00	1,500.00	104.4%
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	35,361.30	35,000.00	-1.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	539.35	2,000.00	270.8%
Professional/Consulting Services and Operating Expenditures		5800	454,838.05	551,400.00	21.2%
Communications		5900	12,488.44	10,150.00	-18.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			516,569.94	613,050.00	18.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	133,035.95	0.00	-100.0%
Equipment		6400	738,510.27	0.00	-100.0%
Equipment Replacement		6500	35,008.88	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			906,555.10	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	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	234,097.48	247,913.38	5.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			234,097.48	247,913.38	5.9%
TOTAL, EXPENDITURES			8,648,030.89	8,988,283.29	3.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	887,842.23	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			887,842.23	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	887,828.73	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			887,828.73	0.00	-100.0%
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)			13.50	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	5,241,425.99	5,038,000.00	-3.9%
3) Other State Revenue		8300-8599	1,509,129.11	1,591,000.00	5.4%
4) Other Local Revenue		8600-8799	221,255.73	195,000.00	-11.9%
5) TOTAL, REVENUES			6,971,810.83	6,824,000.00	-2.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		8,280,897.46	8,740,369.91	5.5%
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		234,097.48	247,913.38	5.9%
8) Plant Services	8000-8999		133,035.95	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,648,030.89	8,988,283.29	3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,676,220.06)	(2,164,283.29)	29.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	887,842.23	0.00	-100.0%
b) Transfers Out		7600-7629	887,828.73	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			13.50	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,676,206.56)	(2,164,283.29)	29.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,210,528.18	6,534,321.62	-20.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,210,528.18	6,534,321.62	-20.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,210,528.18	6,534,321.62	-20.4%
2) Ending Balance, June 30 (E + F1e)			6,534,321.62	4,370,038.33	-33.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	50,407.67	0.00	-100.0%
Prepaid Items		9713	3,374.52	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,472,232.58	4,361,731.48	-32.6%
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	8,983.92	8,983.92	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(677.07)	(677.07)	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)	6,459,339.63	4,348,838.53
7033	Child Nutrition: School Food Best Practices Apportionment	12,892.95	12,892.95
Total, Restricted Balance		6,472,232.58	4,361,731.48

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,595.31	5,000.00	-60.3%
5) TOTAL, REVENUES			12,595.31	5,000.00	-60.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	24,000.00	New
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	24,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,595.31	(19,000.00)	-250.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,075,000.00	375,000.00	-81.9%
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			2,075,000.00	375,000.00	-81.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,087,595.31	356,000.00	-82.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	257,021.27	2,344,616.58	812.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			257,021.27	2,344,616.58	812.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			257,021.27	2,344,616.58	812.2%
2) Ending Balance, June 30 (E + F1e)			2,344,616.58	2,700,616.58	15.2%
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	2,344,616.58	2,700,616.58	15.2%
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	635,460.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	6,783.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,373.16		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,700,000.00		
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			2,344,616.58		
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)			2,344,616.58		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,914.31	5,000.00	-43.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,681.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,595.31	5,000.00	-60.3%
TOTAL, REVENUES			12,595.31	5,000.00	-60.3%
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	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	24,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	24,000.00	New
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	24,000.00	New
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,075,000.00	375,000.00	-81.9%
(a) TOTAL, INTERFUND TRANSFERS IN			2,075,000.00	375,000.00	-81.9%
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)			2,075,000.00	375,000.00	-81.9%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,595.31	5,000.00	-60.3%
5) TOTAL, REVENUES			12,595.31	5,000.00	-60.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	24,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	24,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			12,595.31	(19,000.00)	-250.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,075,000.00	375,000.00	-81.9%
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			2,075,000.00	375,000.00	-81.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,087,595.31	356,000.00	-82.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	257,021.27	2,344,616.58	812.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			257,021.27	2,344,616.58	812.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			257,021.27	2,344,616.58	812.2%
2) Ending Balance, June 30 (E + F1e)			2,344,616.58	2,700,616.58	15.2%
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	2,344,616.58	2,700,616.58	15.2%
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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	291,131.78	270,000.00	-7.3%
5) TOTAL, REVENUES			291,131.78	270,000.00	-7.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			291,131.78	270,000.00	-7.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	424,017.34	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			(424,017.34)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(132,885.56)	270,000.00	-303.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,797,142.02	8,664,256.46	-1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,797,142.02	8,664,256.46	-1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,797,142.02	8,664,256.46	-1.5%
2) Ending Balance, June 30 (E + F1e)			8,664,256.46	8,934,256.46	3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,664,256.46	8,934,256.46	3.1%
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	8,913,186.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	95,143.00		
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	79,944.50		
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			9,088,273.80		
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	424,017.34		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			424,017.34		
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)			8,664,256.46		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	307,294.78	270,000.00	-12.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(16,163.00)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			291,131.78	270,000.00	-7.3%
TOTAL, REVENUES			291,131.78	270,000.00	-7.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	424,017.34	0.00	-100.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			424,017.34	0.00	-100.0%
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					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(424,017.34)	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	291,131.78	270,000.00	-7.3%
5) TOTAL, REVENUES			291,131.78	270,000.00	-7.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			291,131.78	270,000.00	-7.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	424,017.34	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			(424,017.34)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(132,885.56)	270,000.00	-303.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,797,142.02	8,664,256.46	-1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,797,142.02	8,664,256.46	-1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,797,142.02	8,664,256.46	-1.5%
2) Ending Balance, June 30 (E + F1e)			8,664,256.46	8,934,256.46	3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,664,256.46	8,934,256.46	3.1%
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	77,526.07	70,000.00	-9.7%
5) TOTAL, REVENUES			77,526.07	70,000.00	-9.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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)			77,526.07	70,000.00	-9.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			77,526.07	70,000.00	-9.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,328,926.90	2,406,452.97	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,328,926.90	2,406,452.97	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,328,926.90	2,406,452.97	3.3%
2) Ending Balance, June 30 (E + F1e)			2,406,452.97	2,476,452.97	2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,406,425.96	2,476,425.96	2.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	27.01	27.01	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,360,092.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	25,192.00		
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	21,168.24		
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			2,406,452.97		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,406,452.97		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	80,439.07	70,000.00	-13.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,913.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			77,526.07	70,000.00	-9.7%
TOTAL, REVENUES			77,526.07	70,000.00	-9.7%
CLASSIFIED SALARIES					

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

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)			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	77,526.07	70,000.00	-9.7%
5) TOTAL, REVENUES			77,526.07	70,000.00	-9.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	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)			77,526.07	70,000.00	-9.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			77,526.07	70,000.00	-9.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,328,926.90	2,406,452.97	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,328,926.90	2,406,452.97	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,328,926.90	2,406,452.97	3.3%
2) Ending Balance, June 30 (E + F1e)			2,406,452.97	2,476,452.97	2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,406,425.96	2,476,425.96	2.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	27.01	27.01	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	2,406,425.96	2,476,425.96
Total, Restricted Balance		2,406,425.96	2,476,425.96

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	1,251,268.96	886,450.00	-29.2%
5) TOTAL, REVENUES			1,251,268.96	886,450.00	-29.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	160,480.31	222,049.56	38.4%
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			160,480.31	222,049.56	38.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,090,788.65	664,400.44	-39.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,090,788.65	664,400.44	-39.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	560,144.80	1,650,933.45	194.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			560,144.80	1,650,933.45	194.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			560,144.80	1,650,933.45	194.7%
2) Ending Balance, June 30 (E + F1e)			1,650,933.45	2,315,333.89	40.2%
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	909,497.79	1,573,898.23	73.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	741,435.66	741,435.66	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	1,349,310.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	14,403.00		
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	32,243.65		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	255,137.11		
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			1,651,094.56		
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	161.11		
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			161.11		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,650,933.45		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	31,753.86	30,000.00	-5.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	6,639.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,212,876.10	856,450.00	-29.4%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,251,268.96	886,450.00	-29.2%
TOTAL, REVENUES			1,251,268.96	886,450.00	-29.2%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	82,837.68	181,399.56	119.0%
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	77,642.63	40,650.00	-47.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			160,480.31	222,049.56	38.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			160,480.31	222,049.56	38.4%
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%

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,251,268.96	886,450.00	-29.2%
5) TOTAL, REVENUES			1,251,268.96	886,450.00	-29.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		51,670.13	40,650.00	-21.3%
8) Plant Services	8000-8999		108,810.18	181,399.56	66.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			160,480.31	222,049.56	38.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,090,788.65	664,400.44	-39.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,090,788.65	664,400.44	-39.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	560,144.80	1,650,933.45	194.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			560,144.80	1,650,933.45	194.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			560,144.80	1,650,933.45	194.7%
2) Ending Balance, June 30 (E + F1e)			1,650,933.45	2,315,333.89	40.2%
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	909,497.79	1,573,898.23	73.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	741,435.66	741,435.66	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	909,497.79	1,573,898.23
Total, Restricted Balance		909,497.79	1,573,898.23

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	525,604.94	541,500.00	3.0%
5) TOTAL, REVENUES			525,604.94	541,500.00	3.0%
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)			525,604.94	541,500.00	3.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,680,541.00	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			(2,680,541.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,154,936.06)	541,500.00	-125.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,851,681.64	15,696,745.58	-12.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,851,681.64	15,696,745.58	-12.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,851,681.64	15,696,745.58	-12.1%
2) Ending Balance, June 30 (E + F1e)			15,696,745.58	16,238,245.58	3.4%
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	15,696,745.58	16,238,245.58	3.4%
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	15,394,357.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	164,326.00		
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	138,061.91		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			15,696,745.58		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			15,696,745.58		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	576,708.94	541,500.00	-6.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(51,104.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			525,604.94	541,500.00	3.0%
TOTAL, REVENUES			525,604.94	541,500.00	3.0%
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	2,680,541.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,680,541.00	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)			(2,680,541.00)	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	525,604.94	541,500.00	3.0%
5) TOTAL, REVENUES			525,604.94	541,500.00	3.0%
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)			525,604.94	541,500.00	3.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,680,541.00	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			(2,680,541.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,154,936.06)	541,500.00	-125.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,851,681.64	15,696,745.58	-12.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,851,681.64	15,696,745.58	-12.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,851,681.64	15,696,745.58	-12.1%
2) Ending Balance, June 30 (E + F1e)			15,696,745.58	16,238,245.58	3.4%
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	15,696,745.58	16,238,245.58	3.4%
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
7710	State School Facilities Projects	8,140,697.28	8,140,697.28
9010	Other Restricted Local	7,556,048.30	8,097,548.30
Total, Restricted Balance		15,696,745.58	16,238,245.58

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	776,283.23	598,236.64	-22.9%
5) TOTAL, REVENUES			776,283.23	598,236.64	-22.9%
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	1,888,336.46	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	58,133.90	0.00	-100.0%
6) Capital Outlay		6000-6999	11,833,283.25	1,978,000.00	-83.3%
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			13,779,753.61	1,978,000.00	-85.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,003,470.38)	(1,379,763.36)	-89.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,680,541.00	1,978,000.00	-83.1%
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			11,680,541.00	1,978,000.00	-83.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,322,929.38)	598,236.64	-145.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,073,587.45	22,750,658.07	-5.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,073,587.45	22,750,658.07	-5.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,073,587.45	22,750,658.07	-5.5%
2) Ending Balance, June 30 (E + F1e)			22,750,658.07	23,348,894.71	2.6%
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	5,103.17	0.00	-100.0%
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	22,745,554.90	23,348,894.71	2.7%
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	13,701,974.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	146,261.00		
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	161,500.17		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	24,798,917.78		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	5,103.17		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			38,813,756.75		
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	767,098.68		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	15,296,000.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			16,063,098.68		
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)			22,750,658.07		
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	157,680.80	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	162,979.49	98,236.64	-39.7%
Interest		8660	627,915.94	500,000.00	-20.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(178,414.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	6,121.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			776,283.23	598,236.64	-22.9%
TOTAL, REVENUES			776,283.23	598,236.64	-22.9%
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%

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			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	535,827.49	0.00	-100.0%
Noncapitalized Equipment		4400	1,352,508.97	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,888,336.46	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	34,579.19	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	23,554.71	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			58,133.90	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	49,380.06	0.00	-100.0%
Land Improvements		6170	6,100.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	11,777,803.19	1,978,000.00	-83.2%
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			11,833,283.25	1,978,000.00	-83.3%
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			13,779,753.61	1,978,000.00	-85.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	9,000,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	2,680,541.00	1,978,000.00	-26.2%
(a) TOTAL, INTERFUND TRANSFERS IN			11,680,541.00	1,978,000.00	-83.1%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%

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)			11,680,541.00	1,978,000.00	-83.1%

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	776,283.23	598,236.64	-22.9%
5) TOTAL, REVENUES			776,283.23	598,236.64	-22.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		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		13,779,753.61	1,978,000.00	-85.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,779,753.61	1,978,000.00	-85.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(13,003,470.38)	(1,379,763.36)	-89.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,680,541.00	1,978,000.00	-83.1%
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			11,680,541.00	1,978,000.00	-83.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,322,929.38)	598,236.64	-145.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,073,587.45	22,750,658.07	-5.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,073,587.45	22,750,658.07	-5.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,073,587.45	22,750,658.07	-5.5%
2) Ending Balance, June 30 (E + F1e)			22,750,658.07	23,348,894.71	2.6%
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	5,103.17	0.00	-100.0%
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	22,745,554.90	23,348,894.71	2.7%
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	48,410.69	48,309.00	-0.2%
4) Other Local Revenue		8600-8799	10,399,164.48	10,125,425.00	-2.6%
5) TOTAL, REVENUES			10,447,575.17	10,173,734.00	-2.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,619,441.16	8,957,700.96	3.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,619,441.16	8,957,700.96	3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,828,134.01	1,216,033.04	-33.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,828,134.01	1,216,033.04	-33.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,120,343.29	24,948,477.30	7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,120,343.29	24,948,477.30	7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,120,343.29	24,948,477.30	7.9%
2) Ending Balance, June 30 (E + F1e)			24,948,477.30	26,164,510.34	4.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	38,558,370.04	38,558,370.04	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(13,609,892.74)	(12,393,859.70)	-8.9%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	24,476,756.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	261,276.00		
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	210,444.89		
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			24,948,477.30		
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)			24,948,477.30		
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	48,410.69	48,309.00	-0.2%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			48,410.69	48,309.00	-0.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	8,963,768.21	9,014,339.00	0.6%
Unsecured Roll		8612	521,468.00	521,086.00	-0.1%
Prior Years' Taxes		8613	68,928.74	0.00	-100.0%
Supplemental Taxes		8614	151,185.14	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	711,673.39	590,000.00	-17.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(17,859.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,399,164.48	10,125,425.00	-2.6%
TOTAL, REVENUES			10,447,575.17	10,173,734.00	-2.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	4,110,000.00	4,475,000.00	8.9%
Bond Interest and Other Service Charges		7434	4,509,441.16	4,482,700.96	-0.6%
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)			8,619,441.16	8,957,700.96	3.9%
TOTAL, EXPENDITURES			8,619,441.16	8,957,700.96	3.9%
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	48,410.69	48,309.00	-0.2%
4) Other Local Revenue		8600-8799	10,399,164.48	10,125,425.00	-2.6%
5) TOTAL, REVENUES			10,447,575.17	10,173,734.00	-2.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	8,619,441.16	8,957,700.96	3.9%
10) TOTAL, EXPENDITURES			8,619,441.16	8,957,700.96	3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,828,134.01	1,216,033.04	-33.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,828,134.01	1,216,033.04	-33.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,120,343.29	24,948,477.30	7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,120,343.29	24,948,477.30	7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,120,343.29	24,948,477.30	7.9%
2) Ending Balance, June 30 (E + F1e)			24,948,477.30	26,164,510.34	4.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	38,558,370.04	38,558,370.04	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(13,609,892.74)	(12,393,859.70)	-8.9%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,124,683.07	1,118,100.00	-0.6%
5) TOTAL, REVENUES			1,124,683.07	1,118,100.00	-0.6%
B. EXPENSES					
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 Expenses		5000-5999	1,049,424.47	1,041,350.00	-0.8%
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			1,049,424.47	1,041,350.00	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			75,258.60	76,750.00	2.0%
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 NET POSITION (C + D4)			75,258.60	76,750.00	2.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,596,099.80	1,671,358.40	4.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,596,099.80	1,671,358.40	4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,596,099.80	1,671,358.40	4.7%
2) Ending Net Position, June 30 (E + F1e)			1,671,358.40	1,748,108.40	4.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,671,358.40	1,748,108.40	4.6%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,437,149.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	15,341.00		
b) in Banks		9120	206,024.86		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	98.36		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	12,792.50		
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) 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			1,671,406.21		
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	47.81		
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) 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			47.81		
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)			1,671,358.40		
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					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	46,842.68	42,000.00	-10.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,757.00)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	1,075,974.11	1,076,100.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,623.28	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,124,683.07	1,118,100.00	-0.6%
TOTAL, REVENUES			1,124,683.07	1,118,100.00	-0.6%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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 EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5499	1,029,497.29	1,021,100.00	-0.8%
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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800-5899	19,927.18	20,250.00	1.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,049,424.47	1,041,350.00	-0.8%
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%
TOTAL, EXPENSES			1,049,424.47	1,041,350.00	-0.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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					
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					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
(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	1,124,683.07	1,118,100.00	-0.6%
5) TOTAL, REVENUES			1,124,683.07	1,118,100.00	-0.6%
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		1,049,424.47	1,041,350.00	-0.8%
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			1,049,424.47	1,041,350.00	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			75,258.60	76,750.00	2.0%
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 NET POSITION (C + D4)			75,258.60	76,750.00	2.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,596,099.80	1,671,358.40	4.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,596,099.80	1,671,358.40	4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,596,099.80	1,671,358.40	4.7%
2) Ending Net Position, June 30 (E + F1e)			1,671,358.40	1,748,108.40	4.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,671,358.40	1,748,108.40	4.6%

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

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	8,235.34	8,142.03	8,388.34	8,217.69	8,217.69	8,283.24
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)	8,235.34	8,142.03	8,388.34	8,217.69	8,217.69	8,283.24
5. District Funded County Program ADA						
a. County Community Schools	4.76		4.76	4.76	4.76	4.76
b. Special Education-Special Day Class	6.48		6.48	6.48	6.48	6.48
c. Special Education-NPS/LCI	.87	.61	.87	1.00	1.00	1.00
d. Special Education Extended Year	3.66	3.66				
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)	15.77	4.27	12.11	12.24	12.24	12.24
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	8,251.11	8,146.30	8,400.45	8,229.93	8,229.93	8,295.48
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						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	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	12,293,183.08		12,293,183.08			12,293,183.08
Work in Progress	28,796,700.49	(17,780,778.49)	11,015,922.00	14,458,485.00	11,396,218.00	14,078,189.00
Total capital assets not being depreciated	41,089,883.57	(17,780,778.49)	23,309,105.08	14,458,485.00	11,396,218.00	26,371,372.08
Capital assets being depreciated:						
Land Improvements	26,729,435.91	365,160.09	27,094,596.00	58,472.45		27,153,068.45
Buildings	297,287,897.43	15,050,424.57	312,338,322.00	11,485,289.75		323,823,611.75
Equipment	42,676,285.40	2,367,995.60	45,044,281.00	2,597,457.19	541,698.80	47,100,039.39
Total capital assets being depreciated	366,693,618.74	17,783,580.26	384,477,199.00	14,141,219.39	541,698.80	398,076,719.59
Accumulated Depreciation for:						
Land Improvements	(16,164,494.24)	(9,010.76)	(16,173,505.00)	(1,285,258.45)		(17,458,763.45)
Buildings	(62,823,730.57)	(154,946.43)	(62,978,677.00)	(6,503,929.08)		(69,482,606.08)
Equipment	(27,005,329.09)	(174,558.91)	(27,179,888.00)	(3,054,110.78)	(523,265.91)	(29,710,732.87)
Total accumulated depreciation	(105,993,553.90)	(338,516.10)	(106,332,070.00)	(10,843,298.31)	(523,265.91)	(116,652,102.40)
Total capital assets being depreciated, net excluding lease and subscription assets	260,700,064.84	17,445,064.16	278,145,129.00	3,297,921.08	18,432.89	281,424,617.19
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	301,789,948.41	(335,714.33)	301,454,234.08	17,756,406.08	11,414,650.89	307,795,989.27
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	52.50%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.00
ESMOE	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2027-28 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
GANN	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$82,841,631.86
	Appropriations Subject to Limit	\$82,841,631.86
	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	6.39%
	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: 
Clerk / Secretary of the Governing Board

Date of Meeting: 9/15/2026

(Original signature required)

Printed Name: Pr. Tammie Castillo-Shiffer

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: _____
County Superintendent/Designee

Date: _____

(Original signature required)

Printed Name: _____

Title: _____

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

For County Office of Education:

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For School District:

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E-mail Address

2025-26 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	Title I	Migrant	Special Ed: IDEA PL-94-142	Special Ed: IDEA Part B, Sec. 611 Private School	Special Ed: IDEA Part B, Sec. 611 CCEIS	Special Ed: IDEA Mental Health Part B, Sec 611	Title II, Part C - PERKINS
FEDERAL CATALOG NUMBER	84.010	84.318	84.027	84.027	10119	15197	84.048
RESOURCE CODE	3010	3060 / 3061	3310	3311	3312	3327	3550
REVENUE OBJECT	8290	8290	8181	8181	8990	8182	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	461,628.48						
2. a. Current Year Award	3,856,634.00	237,662.00	1,644,400.34	5,976.00	239,546.20	105,068.00	384,980.00
b. Transferability (ESSA)			(244,697.34)		17,155.00		
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	3,856,634.00	237,662.00	1,399,703.00	5,976.00	256,701.20	105,068.00	384,980.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	4,318,262.48	237,662.00	1,399,703.00	5,976.00	256,701.20	105,068.00	384,980.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	(449,249.04)						
6. Cash Received in Current Year	3,699,665.00	152,179.65	51,570.06		244,697.34		199,153.92
7. Contributed Matching Funds			(244,697.34)				
8. Total Available (sum lines 5, 6, & 7)	3,250,415.96	152,179.65	(193,127.28)	0.00	244,697.34	0.00	199,153.92
EXPENDITURES							
9. Donor-Authorized Expenditures	3,427,413.47	233,721.54	1,399,703.00	1,155.12	244,697.34	105,068.00	384,980.00
10. Non Donor-Authorized Expenditures			5,378,942.49				
11. Total Expenditures (lines 9 & 10)	3,427,413.47	233,721.54	6,778,645.49	1,155.12	244,697.34	105,068.00	384,980.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(176,997.51)	(81,541.89)	(1,592,830.28)	(1,155.12)	0.00	(105,068.00)	(185,826.08)

2025-26 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001	002	003	004	005	006	007
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	176,997.51	81,541.89	1,592,830.28	1,155.12		105,068.00	185,826.08
14. Unused Grant Award Calculation (line 4 minus line 9)	890,849.01	3,940.46	0.00	4,820.88	12,003.86	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	890,849.01	0.00		4,820.88	12,003.86		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,427,413.47	233,721.54	1,644,400.34	1,155.12	244,697.34	105,068.00	384,980.00

2025-26 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	008	009	010	011	
FEDERAL PROGRAM NAME	" Title II, Part A Teacher Quality "	Title IV	Title III Immigrant	Title III LEP	TOTAL
FEDERAL CATALOG NUMBER	84.367	84.424	84.365	84.365	
RESOURCE CODE	4035	4127	4201	4203	
REVENUE OBJECT	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Carryover	295,755.03	113,928.70		156,442.88	1,027,755.09
2. a. Current Year Award	438,599.00	238,472.00	31,899.00	188,349.00	7,371,585.54
b. Transferability (ESSA)					(227,542.34)
c. Other Adjustments					0.00
d. Adj Curr Yr Award					
(sum lines 2a, 2b, & 2c)	438,599.00	238,472.00	31,899.00	188,349.00	7,144,043.20
3. Required Matching Funds/Other		976.00		957.00	1,933.00
4. Total Available Award					
(sum lines 1, 2d, & 3)	734,354.03	353,376.70	31,899.00	345,748.88	8,173,731.29
REVENUES					
5. Unearned Revenue Deferred from Prior Year	18,055.13				(431,193.91)
6. Cash Received in Current Year	583,774.00	128,313.70	7,975.00	250,674.00	5,318,002.67
7. Contributed Matching Funds					(244,697.34)
8. Total Available (sum lines 5, 6, & 7)	601,829.13	128,313.70	7,975.00	250,674.00	4,642,111.42
EXPENDITURES					
9. Donor-Authorized Expenditures	554,180.82	217,113.60	0.00	228,990.91	6,797,023.80
10. Non Donor-Authorized Expenditures					5,378,942.49
11. Total Expenditures (lines 9 & 10)	554,180.82	217,113.60	0.00	228,990.91	12,175,966.29
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)	47,648.31	(88,799.90)	7,975.00	21,683.09	(2,154,912.38)
a. Unearned Revenue	47,648.31		7,975.00	58,372.59	113,995.90

2025-26 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	008	009	010	011	
b. Accounts Payable					0.00
c. Accounts Receivable		88,799.90			2,232,218.78
14. Unused Grant Award Calculation (line 4 minus line 9)	180,173.21	136,263.10	31,899.00	116,757.97	1,376,707.49
15. If Carryover is allowed, enter line 14 amount here	180,173.21	136,263.10	31,899.00	116,757.97	1,372,767.03
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	554,180.82	217,113.60	0.00	192,301.41	7,005,031.64

2025-26 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001	002	003	004	
STATE PROGRAM NAME	TEACHER INCENTIVE NATIONAL BRD CRT	CTEIG	K12 Strong Workforce	AG Incentive Grant	TOTAL
RESOURCE CODE	6271	6387	6388	7010	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Carryover		464,077.36	719,384.95	14,452.31	1,197,914.62
2. a. Current Year Award	10,000.00	919,895.00	166,351.25	101,231.58	1,197,477.83
b. Other Adjustments					0.00
c. Adj Curr Yr Award					
(sum lines 2a & 2b)	10,000.00	919,895.00	166,351.25	101,231.58	1,197,477.83
3. Required Matching Funds/Other					0.00
4. Total Available Award					
(sum lines 1, 2c, & 3)	10,000.00	1,383,972.36	885,736.20	115,683.89	2,395,392.45
REVENUES					
5. Unearned Revenue Deferred from Prior Year		464,077.36	207,344.95	4,452.31	675,874.62
6. Cash Received in Current Year		827,905.50	392,088.00	101,231.58	1,321,225.08
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	1,291,982.86	599,432.95	105,683.89	1,997,099.70
EXPENDITURES					
9. Donor-Authorized Expenditures	10,000.00	906,978.55	320,839.19	115,683.89	1,353,501.63
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	10,000.00	906,978.55	320,839.19	115,683.89	1,353,501.63
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)	(10,000.00)	385,004.31	278,593.76	(10,000.00)	643,598.07
a. Unearned Revenue		385,004.31	278,593.76		663,598.07
b. Accounts Payable					0.00

2025-26 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001	002	003	004	
c. Accounts Receivable					0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	476,993.81	564,897.01	0.00	1,041,890.82
15. If Carryover is allowed, enter line 14 amount here					0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	906,978.55	320,839.19	105,683.89	1,333,501.63

2025-26 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001	
LOCAL PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
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)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation		

2025-26 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description		001	
(line 4 minus line 9)		0.00	0.00
15. If Carryover is allowed, enter line 14 amount here			0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)		0.00	0.00

2025-26 Unaudited Actuals
FEDERAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description		001
FEDERAL PROGRAM NAME		TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted		
Ending Balance		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for		
Prior Year Adjustments		0.00
7. a. Accounts Receivable		
(line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable		
(line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available		
(sum lines 5, 7c, & 8)	0.00	0.00
EXPENDITURES		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized		
Expenditures		0.00
12. Total Expenditures		

2025-26 Unaudited Actuals
FEDERAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description		001	
(line 10 plus line 11)		0.00	0.00
RESTRICTED ENDING BALANCE			
13. Current Year			
(line 4 minus line 10)		0.00	0.00

2025-26 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	" Student Support & PD Discretionary Block Grant (SSPDBG) "	EDUCATOR EFFECTIVENESS	LOTTERY	COMMUNITY SCHOOLS GRANT PROGRAM	GOLDEN STATE PATHWAYS PROGRAM	AB602 SPEC ED	SP ED MENTAL HEALTH RELATED SVCS
RESOURCE CODE	6019	6266	6300	6332	6383	6500	6546
REVENUE OBJECT	8590	8590	8560	8590	8590	8793	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	0.00	407,110.31	2,264,317.82		458,299.31		
2. a. Current Year Award	2,589,208.00	0.00	809,707.63	500,000.00		8,024,988.35	704,160.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	2,589,208.00	0.00	809,707.63	500,000.00	0.00	8,024,988.35	704,160.00
3. Required Matching Funds/Other						8,349,360.01	
4. Total Available Award							
(sum lines 1, 2c, & 3)	2,589,208.00	407,110.31	3,074,025.45	500,000.00	458,299.31	16,374,348.36	704,160.00
REVENUES							
5. Cash Received in Current Year	2,589,208.00	0.00	520,569.14	450,000.00	(75,000.00)	7,017,872.00	640,672.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	289,138.49	50,000.00	75,000.00	1,007,116.35	63,488.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	289,138.49	50,000.00	75,000.00	1,007,116.35	63,488.00
8. Contributed Matching Funds						8,349,360.01	
9. Total Available							
(sum lines 5, 7c, & 8)	2,589,208.00	0.00	809,707.63	500,000.00	0.00	16,374,348.36	704,160.00
EXPENDITURES							
10. Donor-Authorized Expenditures	485,762.99	407,110.31	745,660.95	125,331.48	64,458.20	16,374,348.36	677,787.81
11. Non Donor-Authorized							
Expenditures							

2025-26 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	002	003	004	005	006	007
12. Total Expenditures (line 10 plus line 11)	485,762.99	407,110.31	745,660.95	125,331.48	64,458.20	16,374,348.36	677,787.81
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	2,103,445.01	0.00	2,328,364.50	374,668.52	393,841.11	0.00	26,372.19

2025-26 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	ARTS, MUSIC, & INST. MATERIALS BLOCK GRANT	ARTS & MUSIC IN SCHOOLS (AMS)	CN 2022 KIT FUNDS	CN 2025 KIT FUNDS	CN R & R 2025 KIT FUNDS	CLASSIFIED PROF. DEV. BLK GRANT	College & Career Access Pathways Grant Dual Enrollment Opportunities
RESOURCE CODE	6762	6770	7032	7041	7042	7311	7339
REVENUE OBJECT	8590	8590	8520	8520	8520	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	3,405,926.73	2,627,908.89	23,823.60			4,383.89	650,000.00
2. a. Current Year Award		1,629,101.00		343,990.61	25,412.10		
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	1,629,101.00	0.00	343,990.61	25,412.10	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	3,405,926.73	4,257,009.89	23,823.60	343,990.61	25,412.10	4,383.89	650,000.00
REVENUES							
5. Cash Received in Current Year					22,870.89		(65,000.00)
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	1,629,101.00	0.00	343,990.61	2,541.21	0.00	65,000.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	1,629,101.00	0.00	343,990.61	2,541.21	0.00	65,000.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	1,629,101.00	0.00	343,990.61	25,412.10	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	3,405,926.73	2,133,270.87	23,823.60	0.00	0.00	4,383.89	78,694.63
11. Non Donor-Authorized							
Expenditures							

2025-26 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	008	009	010	011	012	013	014
12. Total Expenditures (line 10 plus line 11)	3,405,926.73	2,133,270.87	23,823.60	0.00	0.00	4,383.89	78,694.63
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	2,123,739.02	0.00	343,990.61	25,412.10	0.00	571,305.37

2025-26 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	015	016	017	018	019	020	021
STATE PROGRAM NAME	LCFF EQUITY MULTIPLIER	A-G ACCESS/SUCCESS GRANT	A-G LEARNING LOSS MITIGATION GRANT	LEARNING RECOVERY EMG BLK GRANT	ETHNIC STUDIES PROF DEV PROJECT	TLC I & II MENTAL HEALTH REG PROGS	CENTRAL COAST K-16 REG. COLLAB. CYCLE 1
RESOURCE CODE	7399	7412	7413	7435	7810	7810	7830
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	509,233.44	468,298.49	134,303.65		227,299.88		
2. a. Current Year Award	583,821.00			743,961.00			125,000.00
b. Other Adjustments							1,635.30
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	583,821.00	0.00	0.00	743,961.00	0.00	0.00	126,635.30
3. Required Matching Funds/Other		55,325.07				808,497.63	
4. Total Available Award							
(sum lines 1, 2c, & 3)	1,093,054.44	523,623.56	134,303.65	743,961.00	227,299.88	808,497.63	126,635.30
REVENUES							
5. Cash Received in Current Year	467,056.00			743,961.00			78,727.57
6. Amounts Included in Line 5 for							
Prior Year Adjustments							(1,635.30)
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	116,765.00	0.00	0.00	0.00	0.00	0.00	49,543.03
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	116,765.00	0.00	0.00	0.00	0.00	0.00	49,543.03
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	583,821.00	0.00	0.00	743,961.00	0.00	0.00	128,270.60
EXPENDITURES							
10. Donor-Authorized Expenditures	389,831.98	523,623.56	134,303.65		2,633.68	808,497.63	117,535.30
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

2025-26 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	015	016	017	018	019	020	021
(line 10 plus line 11)	389,831.98	523,623.56	134,303.65	0.00	2,633.68	808,497.63	117,535.30
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	703,222.46	0.00	0.00	743,961.00	224,666.20	0.00	9,100.00

2025-26 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	022	023	024	
STATE PROGRAM NAME	CENTRAL COAST K-16 REG. COLLAB. CYCLE 2	CYBHI ROUND 2 TRAUMA- INFORMED PROGRAMS & PRACTICES	RRMA	TOTAL
RESOURCE CODE	7831	7840	8150	
REVENUE OBJECT	8590	8590		
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted				
Ending Balance	296,520.00	12,000.00		11,489,426.01
2. a. Current Year Award	220,500.00			16,299,849.69
b. Other Adjustments				1,635.30
c. Adj Curr Yr Award				
(sum lines 2a & 2b)	220,500.00	0.00	0.00	16,301,484.99
3. Required Matching Funds/Other			5,875,323.16	15,088,505.87
4. Total Available Award				
(sum lines 1, 2c, & 3)	517,020.00	12,000.00	5,875,323.16	42,879,416.87
REVENUES				
5. Cash Received in Current Year				12,390,936.60
6. Amounts Included in Line 5 for				
Prior Year Adjustments	(296,520.00)			(298,155.30)
7. a. Accounts Receivable				
(line 2c minus lines 5 & 6)	517,020.00	0.00	0.00	4,208,703.69
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable				
(line 7a minus line 7b)	517,020.00	0.00	0.00	4,208,703.69
8. Contributed Matching Funds			5,875,323.16	14,224,683.17
9. Total Available				
(sum lines 5, 7c, & 8)	517,020.00	0.00	5,875,323.16	30,824,323.46
EXPENDITURES				
10. Donor-Authorized Expenditures		12,000.00	5,875,323.16	32,390,308.78
11. Non Donor-Authorized				
Expenditures				0.00

2025-26 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	022	023	024	
12. Total Expenditures (line 10 plus line 11)	0.00	12,000.00	5,875,323.16	32,390,308.78
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	517,020.00	0.00	0.00	10,489,108.09

2025-26 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	002	003	004	005	006	007
LOCAL PROGRAM NAME	OTHER RESTRICTED LOCAL	CYBHI SCHOOL- LINKED PARTNERSHIPS & CAPACITY GRANT	LEA Medi-Cal Billing	DHS G Perreault	Ethel Pope Donations	Henry Mayo Newhall Scholarship	CTE Donation
RESOURCE CODE	9010	9019	9064	9071	9098	9099	9100
REVENUE OBJECT	8699	8699	8699	8699	8980	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance		122,500.00	1,146,442.16		72,079.38	260,228.11	7,972.51
2. a. Current Year Award	2,000.00	122,500.00	1,250,220.17	700.00	0.00	98,593.37	1,375.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	2,000.00	122,500.00	1,250,220.17	700.00	0.00	98,593.37	1,375.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	2,000.00	245,000.00	2,396,662.33	700.00	72,079.38	358,821.48	9,347.51
REVENUES							
5. Cash Received in Current Year	2,000.00	122,500.00	1,250,220.17	700.00			
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	98,593.37	1,375.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	98,593.37	1,375.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	2,000.00	122,500.00	1,250,220.17	700.00	0.00	98,593.37	1,375.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,177.18	30,307.51	1,166,489.14		22,208.00	87,200.00	
11. Non Donor-Authorized							

2025-26 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	002	003	004	005	006	007
Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	1,177.18	30,307.51	1,166,489.14	0.00	22,208.00	87,200.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	822.82	214,692.49	1,230,173.19	700.00	49,871.38	271,621.48	9,347.51

2025-26 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	008	009	010	011	012	013	014
LOCAL PROGRAM NAME	Diesel Tractor	Cattle Area Upgrade	West Ed	Student Tablet Insurance	IEP Compensatory Education	Saint's Cafe	MRCTE Promotional Materials
RESOURCE CODE	9110	9111	9114	9119	9130	9209	9210
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	4,304.39		8,364.88	275,183.78	20,385.04	51.17	15,000.00
2. a. Current Year Award	0.00	20,000.00	22,500.00	23,123.00	0.00		
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	20,000.00	22,500.00	23,123.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	4,304.39	20,000.00	30,864.88	298,306.78	20,385.04	51.17	15,000.00
REVENUES							
5. Cash Received in Current Year		20,000.00	22,500.00	23,123.00	0.00		
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	20,000.00	22,500.00	23,123.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures		19,568.65	6,118.36		0.00		3,801.05
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

2025-26 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	008	009	010	011	012	013	014
(line 10 plus line 11)	0.00	19,568.65	6,118.36	0.00	0.00	0.00	3,801.05
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	4,304.39	431.35	24,746.52	298,306.78	20,385.04	51.17	11,198.95

2025-26 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	015	016	017	018	019	020	021
LOCAL PROGRAM NAME	MH Tablets	US Bank Rebates	RHS Weight Room	Chicano Studies	CoffeeNMore	SMHS Pool Public Support	Delta HS Fundraiser
RESOURCE CODE	9212	9213	9214	9215	9265	9270	9278
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance		31,701.16	14,454.99	3,000.32	2,447.54	1,261.71	663.07
2. a. Current Year Award	7,620.00	7,035.17			3,623.65		
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	7,620.00	7,035.17	0.00	0.00	3,623.65	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	7,620.00	38,736.33	14,454.99	3,000.32	6,071.19	1,261.71	663.07
REVENUES							
5. Cash Received in Current Year	7,620.00	7,035.17			3,623.65		
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	7,620.00	7,035.17	0.00	0.00	3,623.65	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	7,549.55	3,805.16	14,454.99	352.51	3,633.26		
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

2025-26 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	015	016	017	018	019	020	021
(line 10 plus line 11)	7,549.55	3,805.16	14,454.99	352.51	3,633.26	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	70.45	34,931.17	0.00	2,647.81	2,437.93	1,261.71	663.07

2025-26 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	022	023	024	
LOCAL PROGRAM NAME	SMHS Marque	Chris Silva Donation	Doug Silva Donation	TOTAL
RESOURCE CODE	9279	9528	9529	
REVENUE OBJECT	8699	8699	8699	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted				
Ending Balance	5,201.86	8.68	500.00	1,991,750.75
2. a. Current Year Award		1,000.00		1,560,290.36
b. Other Adjustments				0.00
c. Adj Curr Yr Award				
(sum lines 2a & 2b)	0.00	1,000.00	0.00	1,560,290.36
3. Required Matching Funds/Other				0.00
4. Total Available Award				
(sum lines 1, 2c, & 3)	5,201.86	1,008.68	500.00	3,552,041.11
REVENUES				
5. Cash Received in Current Year		10,000.00		1,469,321.99
6. Amounts Included in Line 5 for				
Prior Year Adjustments				0.00
7. a. Accounts Receivable				
(line 2c minus lines 5 & 6)	0.00	(9,000.00)	0.00	90,968.37
b. Noncurrent Accounts				
Receivable				0.00
c. Current Accounts Receivable				
(line 7a minus line 7b)	0.00	(9,000.00)	0.00	90,968.37
8. Contributed Matching Funds				0.00
9. Total Available				
(sum lines 5, 7c, & 8)	0.00	1,000.00	0.00	1,560,290.36
EXPENDITURES				
10. Donor-Authorized Expenditures				1,366,665.36
11. Non Donor-Authorized				
Expenditures				0.00
12. Total Expenditures				

2025-26 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	022	023	024	
(line 10 plus line 11)	0.00	0.00	0.00	1,366,665.36
RESTRICTED ENDING BALANCE				
13. Current Year				
(line 4 minus line 10)	5,201.86	1,008.68	500.00	2,185,375.75

Unaudited Actuals
2025-26 Unaudited Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

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	68,963,527.66	301	0.00	303	68,963,527.66	305	0.00	0.00	307	68,963,527.66	309
2000 - Classified Salaries	29,098,559.09	311	0.00	313	29,098,559.09	315	2,218,247.58	2,218,247.58	317	26,880,311.51	319
3000 - Employee Benefits	45,223,351.84	321	1,420,085.44	323	43,803,266.40	325	2,695,367.10	2,695,367.10	327	41,107,899.30	329
4000 - Books, Supplies Equip Replace. (6500)	14,754,407.09	331	50,446.89	333	14,703,960.20	335	1,383,805.01	10,868,455.50	337	3,835,504.70	339
5000 - Services . . . & 7300 - Indirect Costs	22,155,295.74	341	13,925.69	343	22,141,370.05	345	2,581,888.83	11,226,150.54	347	10,915,219.51	349
TOTAL					178,710,683.40	365	TOTAL			151,702,462.68	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	50,408,665.49	375
2. Salaries of Instructional Aides Per EC 41011.	2100	5,356,371.91	380
3. STRS.	3101 & 3102	13,244,269.01	382
4. PERS.	3201 & 3202	1,884,784.17	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,251,851.32	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	6,690,428.16	385
7. Unemployment Insurance.	3501 & 3502	27,040.07	390
8. Workers' Compensation Insurance.	3601 & 3602	746,205.06	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	36,186.27	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		79,645,801.46	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).		0.00	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.		79,645,801.46	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.		52.50%	
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)	50.00%	
2. Percentage spent by this district (Part II, Line 15)	52.50%	
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).	151,702,462.68	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		
Excluded resource 1400 - Education Protection Account (EPA).		

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	175,920,915.35		175,920,915.35	925,828.96	3,966,760.44	172,879,983.87	4,736,184.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	181,400.32		181,400.32	277,067.36	82,837.68	375,630.00	375,630.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	115,849,397.00	(6,534,772.00)	109,314,625.00			109,314,625.00	
Total/Net OPEB Liability	22,531,092.00		22,531,092.00			22,531,092.00	
Compensated Absences Payable	731,301.38		731,301.38	82,026.38		813,327.76	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	315,214,106.05	(6,534,772.00)	308,679,334.05	1,284,922.70	4,049,598.12	305,914,658.63	5,111,814.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Funds 01, 09, and 62			2025-26 Expenditures
Section I - Expenditures	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	195,771,133.27
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	12,175,966.29
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	570.94
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	2,767,813.61
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	87,200.00
5. Interfund Transfers Out	All	9300	7600-7629	11,075,013.50
6. All Other Financing Uses	All	9100	7699	0.00
7. Nonagency		9200	7651	
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	2,597.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
D. Plus additional MOE expenditures:				13,933,195.05
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	1,676,220.06
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				171,338,191.99
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)				8,146.30
B. Expenditures per ADA (Line I.E divided by Line II.A)				21,032.64
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.)		166,341,408.87		20,258.95
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)		166,341,408.87		20,258.95
B. Required effort (Line A.2 times 90%)		149,707,267.98		18,233.06
C. Current year expenditures (Line I.E and Line II.B)		171,338,191.99		21,032.64
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)	77,985,388.16		77,985,388.16			82,841,631.86
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	8,267.25		8,267.25			8,251.11
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)	8,251.11		8,251.11	8,229.93		8,229.93
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			8,251.11			8,229.93
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)	128,269.31		128,269.31	128,264.00		128,264.00
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)	41,535,663.13		41,535,663.13	41,592,082.00		41,592,082.00
5. Unsecured Roll Taxes (Object 8042)	1,521,213.71		1,521,213.71	1,544,287.00		1,544,287.00
6. Prior Years' Taxes (Object 8043)	143,048.23		143,048.23	0.00		0.00
7. Supplemental Taxes (Object 8044)	2,026,286.54		2,026,286.54	1,951,196.00		1,951,196.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	6,449,835.46		6,449,835.46	6,418,536.00		6,418,536.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	333,871.23		333,871.23	334,055.00		334,055.00
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)	52,138,187.61	0.00	52,138,187.61	51,968,420.00	0.00	51,968,420.00
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)	52,138,187.61	0.00	52,138,187.61	51,968,420.00	0.00	51,968,420.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,951,839.84			2,085,385.08
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	5,875,323.16		5,875,323.16	5,478,472.94		5,478,472.94
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)	5,875,323.16	0.00	7,827,163.00	5,478,472.94	0.00	7,563,858.02
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	90,292,339.00		90,292,339.00	96,893,551.00		96,893,551.00
25. LCFF State Aid - Prior Years (Object 8019)	35,499.00		35,499.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	90,327,838.00	0.00	90,327,838.00	96,893,551.00	0.00	96,893,551.00
DATA FOR INTEREST CALCULATION						

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	182,446,117.96		182,446,117.96	185,465,501.05		185,465,501.05
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	2,332,465.63		2,332,465.63	1,800,000.00		1,800,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2025-26 Actual			2026-27 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)	77,985,388.16			82,841,631.86		
2. Inflation Adjustment	1.0644			1.0495		
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)	0.9980			0.9974		
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)	82,841,631.86			86,716,242.68		
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)	52,138,187.61			51,968,420.00		
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)	990,133.20			987,591.60		
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)	38,530,607.25			42,311,680.70		
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)	38,530,607.25			42,311,680.70		
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])	1,174,157.79			923,985.07		
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)	53,312,345.40			52,892,405.07		
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)	37,356,449.46			41,387,695.63		
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)	53,312,345.40					
b. State Subventions (Line D8)	37,356,449.46					
c. Less: Excluded Appropriations (Line C23)	7,827,163.00					
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)	82,841,631.86					
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)	82,841,631.86			86,716,242.68		
12. Appropriations Subject to the Limit (Line D9d)	82,841,631.86					

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

Michelle Coffin
Gann Contact Person

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Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 5,805,176.86
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) 136,060,176.29

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.27%

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) 8,920,555.97
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 471,019.27

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	60,190.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	10,386.52
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)	903,296.81
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)	10,365,448.57
9. Carry-Forward Adjustment (Part IV, Line F)	529,412.92
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,894,861.49
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	86,360,024.89
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	31,087,413.86
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	19,287,454.76
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,971,035.02
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	570.94
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,213,113.80
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)	59,449.69
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	20,251,195.31
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)	3,432,683.69
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,932,953.56
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)	170,595,895.52
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)	6.08%
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)	6.39%
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)	10,365,448.57
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	604,433.15
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.12%) times Part III, Line B19); zero if negative	529,412.92
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.12%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.12%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	529,412.92
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	529,412.92

Approved
indirect
cost rate: 6.12%

Highest
rate used
in any
program: 6.12%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	2,437,308.80	149,163.30	6.12%
01	3060	220,242.67	13,478.87	6.12%
01	3310	6,387,717.20	390,928.29	6.12%
01	3311	1,088.50	66.62	6.12%
01	3312	200,855.73	12,119.24	6.03%
01	3550	352,737.96	17,636.90	5.00%
01	4035	522,220.90	31,959.92	6.12%
01	4127	204,592.54	12,521.06	6.12%
01	4203	215,784.88	13,206.03	6.12%
01	6019	457,748.77	28,014.22	6.12%
01	6266	348,865.03	21,350.54	6.12%
01	6332	118,103.54	7,227.94	6.12%
01	6383	60,740.86	3,717.34	6.12%
01	6387	795,645.07	48,693.48	6.12%
01	6500	11,961,214.39	732,026.32	6.12%
01	6546	520,005.43	31,824.33	6.12%
01	6762	3,209,505.03	196,421.70	6.12%
01	6770	1,937,672.55	19,375.22	1.00%
01	7311	4,131.07	252.82	6.12%
01	7339	74,156.27	4,538.36	6.12%
01	7399	371,713.21	22,748.85	6.12%
01	7412	493,425.90	30,197.66	6.12%
01	7413	126,558.28	7,745.37	6.12%
01	7810	876,291.29	52,375.32	5.98%
01	8150	4,440,612.39	271,765.48	6.12%
01	9010	345,605.04	1,747.85	0.51%
13	5310	3,808,927.86	233,089.62	6.12%
13	5330	16,468.37	1,007.86	6.12%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		2,349,652.72	2,349,652.72
2. State Lottery Revenue	8560	1,629,363.16		724,372.73	2,353,735.89
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		1,629,363.16	0.00	3,074,025.45	4,703,388.61
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	1,629,363.16		0.00	1,629,363.16
4. Books and Supplies	4000-4999	0.00		482,408.84	482,408.84
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			263,252.11	263,252.11
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)		1,629,363.16	0.00	745,660.95	2,375,024.11
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	2,328,364.50	2,328,364.50
D. COMMENTS:					
Electronic versions of texts purchased, and printing services for supplemental instructional materials.					

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 (Column 6 + 5)
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		
1110	Regular Education, K-12	66,205,187.73	49,125,473.61	115,330,661.34	6,957,890.54		
3100	Alternative Schools	0.00	0.00	0.00	0.00		
3200	Continuation Schools	4,363,486.89	1,446,297.84	5,809,784.73	350,503.90		
3300	Independent Study Centers	908,998.91	409,106.84	1,318,105.75	79,521.23		
3400	Opportunity Schools	0.00	0.00	0.00	0.00		
3550	Community Day Schools	0.00	0.00	0.00	0.00		
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		
3800	Career Technical Education	9,231,891.54	2,911,776.62	12,143,668.16	732,626.63		
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	1,396,554.28	0.00	1,396,554.28	84,254.02		
4850	Migrant Education	227,733.16	0.00	227,733.16	13,739.13		
5000-5999	Special Education	24,074,491.34	9,511,891.25	33,586,382.59	2,026,264.06		
6000	Regional Occupational Ctr/Prg (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	2,597.00	0.00	2,597.00	156.68		
8100	Community Services	570.94	0.00	570.94	34.44		
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		
Other Costs							
----	Food Services					17,310.95	
----	Enterprise					0.00	
----	Facilities Acquisition & Construction					960,630.48	
----	Other Outgo					13,866,453.50	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		610,062.61	610,062.61	489,724.63		
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(234,097.48)		
----	Total General Fund and Charter Schools Funds Expenditures	106,411,511.79	64,014,608.77	170,426,120.56	10,500,617.78	14,844,394.93	

Unaudited Actuals
2025-26
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

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 Operation (Functions 810-8400)
Instructional Goals											
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.
1110	Regular Education, K-12	56,971,678.41	2,281,628.74	15,252.00	300.00	2,193,837.58	202.77	4,735,590.49			6,697.
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.
3200	Continuation Schools	2,430,352.97	3,533.67	2,645.35	1,016,644.12	818,165.26	0.00	18,584.77			73,560.
3300	Independent Study Centers	800,199.22	1,531.88	0.00	5,380.19	101,887.62	0.00	0.00			0.
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.
3800	Career Technical Education	8,354,583.47	235,365.26	0.00	3,624.98	0.00	0.00	240,971.92			397,345.
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.
4760	Bilingual	1,006,071.63	1,453.15	25,536.05	115,756.72	247,736.73	0.00	0.00			0.
4850	Migrant Education	31,947.16	0.00	22,324.16	2,457.52	171,004.32	0.00	0.00			0.
5000-5999	Special Education	19,258,516.60	1,176,943.95	3,192.25	414,353.35	2,720,102.29	445,966.93	55,415.97			0.
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.
Other Goals											
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	2,597.00	0.00	0.00	0.
8100	Community Services		0.00	0.00	0.00	0.00	0.00		570.94	0.00	0.
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.
Total Direct Charged Costs		88,853,349.46	3,700,456.65	68,949.81	1,558,516.88	6,252,733.80	446,169.70	5,053,160.15	570.94	0.00	477,604.

* Functions 7100-7199 for goals 8100

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	27,378,656.01	17,942,119.07	3,804,698.53	49,125,473.61
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	950,647.78	495,650.06	0.00	1,446,297.84
3300	Independent Study Centers	285,194.33	123,912.51	0.00	409,106.84
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	2,911,776.62	0.00	0.00	2,911,776.62
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	6,255,262.38	2,684,771.15	571,857.72	9,511,891.25
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	610,062.61	0.00	610,062.61
Total Allocated Support Costs		37,781,537.12	21,856,515.40	4,376,556.25	64,014,608.77

Unaudited Actuals
2025-26
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Central Administration Costs (CAC)

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)	1,223,500.32
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	60,190.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	8,980,005.66
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	471,019.27
5	Total Central Administration Costs in General Fund and Charter Schools Funds	10,734,715.25
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	106,411,511.79
2	Total Allocated Costs (from Form PCR, Column 2, Total)	64,014,608.77
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	170,426,120.56
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	7,507,378.31
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	7,507,378.31
D. Total Direct Charged and Allocated Costs (B3 + C5)		177,933,498.87
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		6.03%

Unaudited Actuals
2025-26
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	
Food Services (Objects 1000-5999, 6400-6920)	17,310.95				
Enterprise (Objects 1000-5999, 6400-6920)		0.00			
Facilities Acquisition & Construction (Objects 1000-6700)			960,630.48		
Other Outgo (Objects 1000 - 7999)				13,866,453.50	
Total Other Costs	17,310.95	0.00	960,630.48	13,866,453.50	

Unaudited Actuals
2025-26
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100- 3199 & 3900)	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	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)	6,265,140.35	11,224,907.31	8,753,890.54	11,537,598.92	21,856,515.41	0.00	4,376,556.25
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							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	288.00	288.00	288.00	288.00	434.39	434.39	1,650.00
3100 Alternative Schools							
3200 Continuation Schools	10.00	10.00	10.00	10.00	12.00	12.00	
3300 Independent Study Centers	3.00	3.00	3.00	3.00	3.00	3.00	
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	38.00	38.00	8.00	38.00			
4110 Regular Education, Adult							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	65.80	65.80	65.80	65.80	65.00	65.00	248.00
6000 ROC/P							
Other Goals							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)					14.77	14.77	
C. Total Allocation Factors	404.80	404.80	374.80	404.80	529.16	529.16	1,898.00

Santa Maria Joint Union High
Santa Barbara County

Unaudited Actuals
2025-26
General Fund
Special Education Revenue
Allocations
Setup

42 69310 0000000
Form SEAS
G8A89XNP4K(2025-26)

Current LEA:	42-69310-0000000 Santa Maria Joint Union High	
Selected SELPA:	AR	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AR	Santa Barbara County	

Unaudited Actuals
2025-26 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(539.35)	0.00	(234,097.48)				
Other Sources/Uses Detail					424,017.34	11,075,013.50		
Fund Reconciliation							15,788,421.55	26,501,863.78
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	539.35	0.00	234,097.48	0.00				
Other Sources/Uses Detail					887,842.23	887,828.73		
Fund Reconciliation							2,946.00	68,404.21
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,075,000.00	0.00		
Fund Reconciliation							1,700,000.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	424,017.34		
Fund Reconciliation							0.00	424,017.34

Unaudited Actuals
2025-26 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,680,541.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					11,680,541.00	0.00		
Fund Reconciliation							24,798,917.78	15,296,000.00
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		

Unaudited Actuals
2025-26 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								

Unaudited Actuals
2025-26 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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	539.35	(539.35)	234,097.48	(234,097.48)	15,067,400.57	15,067,400.57	42,290,285.33	42,290,285.33

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

Santa Maria Joint Union High

Santa Barbara 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

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
40-0000-0-0000-0000-8625	0000	8625	\$157,680.80
Explanation: Revenue received for RDA (AB 1290 - facilities) is transferred to Fund 40 annually.			

GENERAL LEDGER CHECKS

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

Exception

FUND	RESOURCE	NEG. EFB
13	5330	(\$677.07)
Explanation: Discontinuing use of resource 5330, transferred ending fund balance balance to combine with 5310.		
		(\$677.07)
51	9010	(\$13,609,892.74)
Explanation: Fund 51 resource 0000 has positive balance.		
		(\$13,609,892.74)

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	0000	8400	(\$349,188.68)
Explanation: Due to Education Protection Account (EPA) year-end transfer.			
01	4127	3110	(\$43,731.84)
Explanation: R25-02859 over accrued expense in FY 24-25.			

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

Exception

FUND	RESOURCE	OBJECT	VALUE
01	4203	2400	(\$30.44)
Explanation: Employee overpayment correction reference position # 2207.			
13	5330	8520	(\$23,644.12)
Explanation: Discontinuing use of resource 5330, transferred ending fund balance balance to combine with 5310.			
13	5330	9790	(\$677.07)
Explanation: Discontinuing use of resource 5330, transferred ending fund balance balance to combine with 5310.			
51	0000	8660	(\$173.96)
Explanation: Interest revenue should have been moved to resource 9551.			
51	9010	8611	(\$74,596.03)
Explanation: Interest revenue should have been moved to resource 9551.			
51	9010	9790	(\$13,609,892.74)
Explanation: Fund 51 resource 0000 has positive balance.			

SUPPLEMENTAL CHECKS

DEBT-ACTIVITY - (Informational) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types:

Exception

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.OPEB.9664	\$22,531,092.00	\$22,531,092.00

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

Santa Maria Joint Union High

Santa Barbara County

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

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

GENERAL LEDGER CHECKS

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. **Exception**

FUND	RESOURCE	NEG. EFB
13	5330	(\$677.07)
Explanation: Discontinuing use of resource 5330, transferred ending fund balance balance to combine with 5310.		
Total of negative resource balances for Fund 13		(\$677.07)
51	9010	(\$12,393,859.70)
Explanation: Fund 51 resource 0000 has positive balance.		
Total of negative resource balances for Fund 51		(\$12,393,859.70)

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

FUND	RESOURCE	OBJECT	VALUE
13	5330	9790	(\$677.07)
Explanation: Discontinuing use of resource 5330, transferred ending fund balance balance to combine with 5310.			
51	9010	9790	(\$12,393,859.70)
Explanation: Fund 51 resource 0000 has positive balance.			