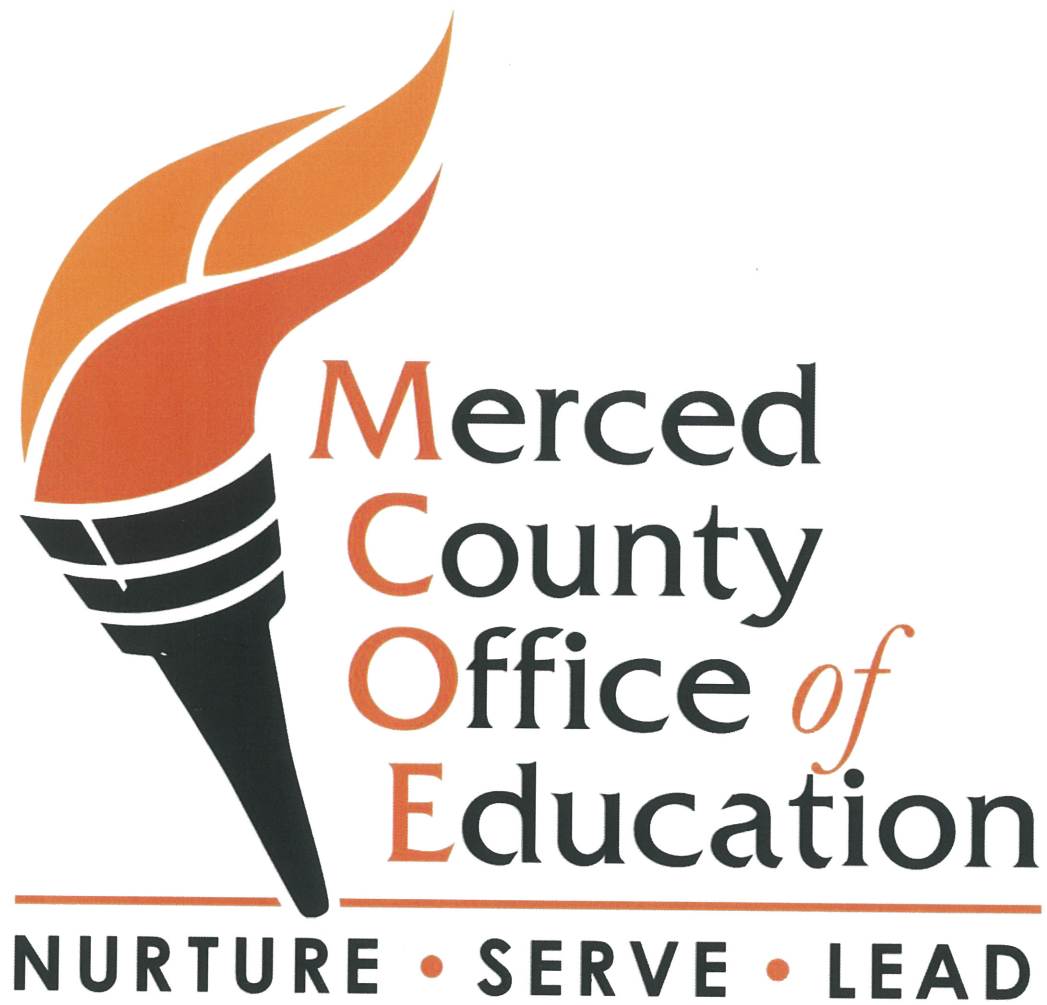




Unaudited Actual Report

Fiscal Year 2025-2026

Steve M. Tietjen, Ed.D
County Superintendent of Schools

			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	25,265,775.19	7,652,503.00	32,918,278.19	26,626,273.00	8,059,828.00	34,686,101.00	5.4%
2) Federal Revenue		8100-8299	0.00	15,664,870.23	15,664,870.23	0.00	17,903,313.00	17,903,313.00	14.3%
3) Other State Revenue		8300-8599	7,567,942.46	39,100,038.07	46,667,980.53	7,479,709.00	48,134,557.00	55,614,266.00	19.2%
4) Other Local Revenue		8600-8799	14,717,955.11	27,848,255.27	42,566,210.38	15,938,883.00	28,027,941.00	43,966,824.00	3.3%
5) TOTAL, REVENUES			47,551,672.76	90,265,666.57	137,817,339.33	50,044,865.00	102,125,639.00	152,170,504.00	10.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	9,208,967.61	20,667,463.96	29,876,431.57	9,889,893.00	21,896,370.00	31,786,263.00	6.4%
2) Classified Salaries		2000-2999	15,432,802.56	27,005,900.48	42,438,703.04	17,016,630.00	28,467,435.00	45,484,065.00	7.2%
3) Employee Benefits		3000-3999	11,829,912.08	24,913,693.02	36,743,605.10	13,333,252.00	25,251,833.00	38,585,085.00	5.0%
4) Books and Supplies		4000-4999	2,171,229.79	3,028,220.25	5,199,450.04	2,787,385.00	3,922,527.00	6,709,912.00	29.1%
5) Services and Other Operating Expenditures		5000-5999	12,052,736.68	17,115,448.09	29,168,184.77	12,133,796.00	21,928,478.00	34,062,274.00	16.8%
6) Capital Outlay		6000-6999	2,656,939.98	1,957,812.28	4,614,752.26	2,125,000.00	2,670,927.00	4,795,927.00	3.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	47,043.92	711,234.55	758,278.47	0.00	735,205.00	735,205.00	-3.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(12,438,009.55)	6,688,941.21	(5,749,068.34)	(13,884,121.02)	7,458,212.86	(6,425,908.16)	11.8%
9) TOTAL, EXPENDITURES			40,961,623.07	102,088,713.84	143,050,336.91	43,401,834.98	112,330,987.86	155,732,822.84	8.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			6,590,049.69	(11,823,047.27)	(5,232,997.58)	6,643,030.02	(10,205,348.86)	(3,562,318.84)	-31.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	700,000.00	18,907.58	718,907.58	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	700,000.00	0.00	700,000.00	800,000.00	0.00	800,000.00	14.3%
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	(9,859,743.25)	9,859,743.25	0.00	(6,305,678.00)	6,305,678.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,859,743.25)	9,878,650.83	18,907.58	(7,105,678.00)	6,305,678.00	(800,000.00)	-4,331.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(3,269,693.56)	(1,944,396.44)	(5,214,090.00)	(462,647.98)	(3,899,670.86)	(4,362,318.84)	-16.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	22,023,517.40	26,494,808.75	48,518,326.15	18,753,823.84	24,550,412.31	43,304,236.15	-10.7%
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)			22,023,517.40	26,494,808.75	48,518,326.15	18,753,823.84	24,550,412.31	43,304,236.15	-10.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,023,517.40	26,494,808.75	48,518,326.15	18,753,823.84	24,550,412.31	43,304,236.15	-10.7%
2) Ending Balance, June 30 (E + F1e)			18,753,823.84	24,550,412.31	43,304,236.15	18,291,175.86	20,650,741.45	38,941,917.31	-10.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,940.00	0.00	25,940.00	25,940.00	0.00	25,940.00	0.0%
Stores		9712	62,658.00	0.00	62,658.00	62,658.00	0.00	62,658.00	0.0%
Prepaid Items		9713	0.00	14,522.35	14,522.35	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	24,535,889.96	24,535,889.96	0.00	20,650,741.45	20,650,741.45	-15.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	15,790,219.10	0.00	15,790,219.10	15,071,921.40	0.00	15,071,921.40	-4.5%
ADA Fluctuation	0000	9780	500,000.00		500,000.00			0.00	
Indirect Fluctuation	0000	9780	507,383.91		507,383.91			0.00	
CGM Renodel	0000	9780	700,000.00		700,000.00			0.00	
Safety	0000	9780	48,714.31		48,714.31			0.00	
Charter Oversight	0000	9780	133,192.32		133,192.32			0.00	
Special Education Expenses	0000	9780	554,358.05		554,358.05			0.00	
Differentiated Assistance	0000	9780	646,912.57		646,912.57			0.00	
District Support Services	0000	9780	5,176,415.48		5,176,415.48			0.00	
ROP/Career Technology	0000	9780	360,260.00		360,260.00			0.00	
Transportation	0000	9780	453,125.53		453,125.53			0.00	
Court and Community School Expense	0000	9780	6,173,967.82		6,173,967.82			0.00	
Educational Services Expenses-Supplies	1100	9780	250,000.00		250,000.00			0.00	
Special Education Expenses-Supplies	1100	9780	35,889.11		35,889.11			0.00	
Alternative Education Expenses-Supplies	1100	9780	250,000.00		250,000.00			0.00	
Safety	0000	9780			0.00	14,509.31		14,509.31	
Charter Oversight	0000	9780			0.00	223,518.32		223,518.32	
Special Education	0000	9780			0.00	547,863.05		547,863.05	

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2025-27 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)	
	0000	9780			0.00				
Differentiated Assistance	0000	9780			0.00	316,722.57		316,722.57	
District Support Services	0000	9780			0.00	6,832,209.48		6,832,209.48	
Rop/Technology	0000	9780			0.00	166,963.00		166,963.00	
Transportation	0000	9780			0.00	85,095.53		85,095.53	
Court Community	0000	9780			0.00	4,726,118.82		4,726,118.82	
ADA Fluctuation	0000	9780			0.00	500,000.00		500,000.00	
Indirect Fluctuation	0000	9780			0.00	500,000.00		500,000.00	
Facilities	0000	9780			0.00	627,389.21		627,389.21	
Educational Services Expenses-Supplies	1100	9780			0.00	250,000.00		250,000.00	
Special Education Expenses-Supplies	1100	9780			0.00	31,532.11		31,532.11	
Alternative Education Expenses-Supplies	1100	9780			0.00	250,000.00		250,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,875,006.74	0.00	2,875,006.74	3,130,656.46	0.00	3,130,656.46	8.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	17,792,757.07	12,391,200.16	30,183,957.23				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) In Banks		9120	35.00	185.00	220.00				
c) In Revolving Cash Account		9130	25,515.00	0.00	25,515.00				
d) with Fiscal Agent/Trustee		9135	0.00	582,588.18	582,588.18				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	6,702,548.35	16,391,582.11	23,094,130.46				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	5,730,672.68	0.00	5,730,672.68				
6) Stores		9320	68,095.77	0.00	68,095.77				
7) Prepaid Expenditures		9330	145,912.48	14,522.35	160,434.83				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			30,465,536.35	29,380,077.80	59,845,614.15				
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	10,980,289.13	3,978,996.79	14,959,285.92				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	731,423.38	8,017.89	739,441.27				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	842,650.81	842,650.81				
6) TOTAL, LIABILITIES			11,711,712.51	4,829,665.49	16,541,378.00				
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)			18,753,823.84	24,550,412.31	43,304,236.15				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	12,688,278.00	0.00	12,688,278.00	13,385,869.00	0.00	13,385,869.00	5.5%
Education Protection Account State Aid - Current Year		8012	54,562.00	0.00	54,562.00	51,576.00	0.00	51,576.00	-5.5%
State Aid - Prior Years		8019	639.00	0.00	639.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	108,189.77	0.00	108,189.77	112,206.00	0.00	112,206.00	3.7%
Timber Yield Tax		8022	15.89	0.00	15.89	7.00	0.00	7.00	-55.9%
Other Subventions/In-Lieu Taxes		8029	8,815.82	0.00	8,815.82	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	16,992,013.72	0.00	16,992,013.72	17,571,330.00	0.00	17,571,330.00	3.4%
Unsecured Roll Taxes		8042	1,334,191.60	0.00	1,334,191.60	1,290,739.00	0.00	1,290,739.00	-3.3%
Prior Years' Taxes		8043	40,433.53	0.00	40,433.53	41,265.00	0.00	41,265.00	2.1%
Supplemental Taxes		8044	314,941.43	0.00	314,941.43	351,388.00	0.00	351,388.00	11.6%
Education Revenue Augmentation Fund (ERAF)		8045	240,187.98	0.00	240,187.98	381,929.00	0.00	381,929.00	59.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,136,009.45	0.00	1,136,009.45	1,499,792.00	0.00	1,499,792.00	32.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			32,918,278.19	0.00	32,918,278.19	34,686,101.00	0.00	34,686,101.00	5.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	54,562.00		54,562.00	51,576.00		51,576.00	-5.5%
All Other LCFF Transfers - Current Year	All Other	8091	(54,562.00)	0.00	(54,562.00)	(51,576.00)	0.00	(51,576.00)	-5.5%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(7,652,503.00)	7,652,503.00	0.00	(8,059,828.00)	8,059,828.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			25,265,775.19	7,652,503.00	32,918,278.19	26,626,273.00	8,059,828.00	34,686,101.00	5.4%
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	2,737,477.00	2,737,477.00	0.00	2,737,477.00	2,737,477.00	0.0%
Special Education Discretionary Grants		8182	0.00	290,524.41	290,524.41	0.00	290,046.00	290,046.00	-0.2%
Child Nutrition Programs		8220	0.00	71,875.46	71,875.46	0.00	77,000.00	77,000.00	7.1%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	95,206.41	95,206.41	0.00	109,951.00	109,951.00	15.5%
Title I, Part A, Basic	3010	8290		563,921.04	563,921.04		667,509.00	667,509.00	18.4%
Title I, Part D, Local Delinquent Programs	3025	8290		192,853.68	192,853.68		271,366.00	271,366.00	40.7%
Title II, Part A, Supporting Effective Instruction	4035	8290		68,805.69	68,805.69		47,410.00	47,410.00	-31.1%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		69,680.08	69,680.08		44,306.00	44,306.00	-36.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4204, 5630	8290		10,010,087.28	10,010,087.28		12,106,627.00	12,106,627.00	20.9%
Career and Technical Education	3500-3599	8290		61,583.01	61,583.01		54,923.00	54,923.00	-10.8%
All Other Federal Revenue	All Other	8290	0.00	1,502,856.17	1,502,856.17	0.00	1,496,698.00	1,496,698.00	-0.4%
TOTAL, FEDERAL REVENUE			0.00	15,664,870.23	15,664,870.23	0.00	17,903,313.00	17,903,313.00	14.3%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		23,706,519.00	23,706,519.00		33,962,305.00	33,962,305.00	43.3%
Prior Years	6500	8319		(114,009.00)	(114,009.00)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,996,233.00	1,996,233.00	0.00	1,992,600.00	1,992,600.00	-0.2%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	32,166.52	32,166.52	0.00	35,000.00	35,000.00	8.8%
Mandated Costs Reimbursements		8550	149,334.00	0.00	149,334.00	115,400.00	0.00	115,400.00	-22.7%
Lottery - Unrestricted and Instructional Materials		8560	249,667.55	110,829.25	360,496.80	247,676.00	106,892.00	354,568.00	-1.6%
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		3,917,440.94	3,917,440.94		4,618,844.00	4,618,844.00	17.9%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		80,717.00	80,717.00		80,717.00	80,717.00	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		481,843.49	481,843.49		411,008.00	411,008.00	-14.7%
Arts and Music in Schools (Prop 28)	6770	8590		296,673.00	296,673.00		588,487.00	588,487.00	98.4%
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	7,168,940.91	8,591,624.87	15,760,565.78	7,116,633.00	6,338,704.00	13,455,337.00	-14.6%
TOTAL, OTHER STATE REVENUE			7,567,942.46	39,100,038.07	46,667,980.53	7,479,709.00	48,134,557.00	55,614,266.00	19.2%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER 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	317,253.21	317,253.21	0.00	218,000.00	218,000.00	-31.3%
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	34,770.56	0.00	34,770.56	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	71,653.30	125,458.91	197,112.21	61,000.00	89,541.00	150,541.00	-23.6%
Leases and Rentals		8650	(930.00)	0.00	(930.00)	0.00	0.00	0.00	-100.0%
Interest		8660	2,310,460.56	13,543.15	2,324,003.71	1,800,000.00	2,500.00	1,802,500.00	-22.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	3,265,577.02	3,500,236.08	6,765,813.10	5,258,344.00	3,572,030.00	8,828,374.00	30.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,330,911.81	987,475.11	2,318,386.92	1,097,171.00	918,675.00	2,015,846.00	-13.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	8,815.81	0.00	8,815.81	0.00	0.00	0.00	-100.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,620,122.05	6,598,464.81	8,218,586.86	1,653,225.00	6,341,259.00	7,994,484.00	-2.7%
Tuition		8710	6,076,574.00	16,305,824.00	22,382,398.00	6,071,143.00	16,885,936.00	22,957,079.00	2.6%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,717,955.11	27,848,255.27	42,566,210.38	15,938,883.00	28,027,941.00	43,966,824.00	3.3%
TOTAL, REVENUES			47,551,672.76	90,265,866.57	137,817,539.33	50,044,865.00	102,125,639.00	152,170,504.00	10.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	2,994,354.83	13,865,102.50	16,859,457.33	2,873,900.00	14,888,105.00	17,762,005.00	5.4%
Certificated Pupil Support Salaries		1200	160,156.67	3,160,557.92	3,320,714.59	141,025.00	3,397,477.00	3,538,502.00	6.6%
Certificated Supervisors' and Administrators' Salaries		1300	5,993,956.11	3,520,042.84	9,513,998.95	6,809,468.00	3,497,038.00	10,306,506.00	8.3%
Other Certificated Salaries		1900	60,500.00	121,760.70	182,260.70	65,500.00	113,750.00	179,250.00	-1.7%
TOTAL, CERTIFICATED SALARIES			9,208,967.61	20,667,463.96	29,876,431.57	9,889,893.00	21,896,370.00	31,786,263.00	6.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	267,944.86	13,390,281.22	13,658,226.08	270,792.00	14,461,126.00	14,731,918.00	7.9%
Classified Support Salaries		2200	3,556,179.22	5,408,515.96	8,964,695.18	4,013,318.00	5,709,790.00	9,723,108.00	8.5%
Classified Supervisors' and Administrators' Salaries		2300	4,855,447.19	4,057,885.67	8,913,332.86	5,559,772.00	4,311,313.00	9,871,085.00	10.7%
Clerical, Technical and Office Salaries		2400	6,610,576.11	2,340,913.16	8,951,489.27	7,040,224.00	2,312,783.00	9,353,007.00	4.5%
Other Classified Salaries		2900	142,655.18	1,808,304.47	1,950,959.65	132,524.00	1,672,423.00	1,804,947.00	-7.5%
TOTAL, CLASSIFIED SALARIES			15,432,802.56	27,005,900.48	42,438,703.04	17,016,630.00	28,467,435.00	45,484,065.00	7.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,595,436.74	5,626,566.74	7,222,003.48	1,825,598.00	4,061,180.00	5,886,778.00	-18.5%
PERS		3201-3202	4,240,559.29	7,172,546.27	11,413,105.56	4,530,550.00	6,873,278.00	11,403,828.00	-0.1%
OASDI/Medicare/Alternative		3301-3302	1,291,749.27	2,427,274.87	3,719,024.14	1,457,148.00	2,472,427.00	3,929,575.00	5.7%
Health and Welfare Benefits		3401-3402	3,563,127.38	7,574,278.18	11,137,405.56	4,207,351.00	9,388,947.00	13,596,298.00	22.1%

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)	
Unemployment Insurance		3501-3502	32,503.52	23,449.50	55,953.02	13,129.00	24,896.00	38,025.00	-32.0%
Workers' Compensation		3601-3602	834,636.79	1,621,209.56	2,455,846.35	1,098,826.00	2,058,711.00	3,157,537.00	28.6%
OPEB, Allocated		3701-3702	239,110.79	448,509.53	687,620.32	200,650.00	372,394.00	573,044.00	-16.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	32,788.30	19,858.37	52,646.67	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			11,829,912.08	24,913,693.02	36,743,605.10	13,333,252.00	25,251,833.00	38,585,085.00	5.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	49,651.92	59,953.09	109,605.01	48,864.00	33,119.00	79,983.00	-27.0%
Materials and Supplies		4300	1,584,820.38	2,212,329.24	3,797,149.62	1,879,215.00	2,568,422.00	4,447,637.00	17.1%
Noncapitalized Equipment		4400	536,757.49	606,372.54	1,143,130.03	861,306.00	1,151,665.00	2,012,971.00	76.1%
Food		4700	0.00	149,565.38	149,565.38	0.00	169,321.00	169,321.00	13.2%
TOTAL, BOOKS AND SUPPLIES			2,171,229.79	3,028,220.25	5,199,450.04	2,787,385.00	3,922,527.00	6,709,912.00	29.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	8,649,671.39	5,729,103.31	14,378,774.70	8,388,774.00	7,812,437.00	16,201,211.00	12.7%
Travel and Conferences		5200	388,706.40	763,387.99	1,152,094.39	424,624.00	639,578.00	1,064,202.00	-7.8%
Dues and Memberships		5300	115,288.63	27,195.45	142,484.08	128,370.00	13,020.00	141,390.00	-0.8%
Insurance		5400 - 5499	707,477.42	116,247.30	823,724.72	892,102.00	107,592.00	999,694.00	21.4%
Operations and Housekeeping Services		5500	1,812,522.00	138,067.37	1,950,589.37	1,960,300.00	177,693.00	2,137,993.00	9.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	685,027.19	711,346.59	1,396,373.78	757,131.00	951,998.00	1,709,129.00	22.4%
Transfers of Direct Costs		5710	(3,637,365.74)	3,637,365.74	0.00	(3,899,860.00)	3,899,860.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,964,256.21)	(191,049.94)	(3,155,306.15)	(2,797,830.00)	(156,732.00)	(2,954,562.00)	-6.4%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	6,060,812.58	6,053,932.53	12,114,745.11	5,879,425.00	8,357,144.00	14,236,569.00	17.5%
Communications		5900	234,853.02	129,851.75	364,704.77	400,760.00	125,888.00	526,648.00	44.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,052,736.68	17,115,448.09	29,168,184.77	12,133,796.00	21,928,478.00	34,062,274.00	16.8%
CAPITAL OUTLAY									
Land		6100	5,152.99	0.00	5,152.99	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	598,235.01	1,072,782.88	1,671,017.89	750,000.00	1,865,746.00	2,715,746.00	62.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,053,551.98	885,029.40	2,938,581.38	1,375,000.00	705,181.00	2,080,181.00	-29.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,656,939.98	1,957,812.28	4,614,752.26	2,125,000.00	2,670,927.00	4,795,927.00	3.9%
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	40,000.00	40,000.00	0.00	41,236.00	41,236.00	3.1%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	15,050.00	15,050.00	New
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	95,206.41	95,206.41	0.00	109,951.00	109,951.00	15.5%
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	47,043.92	0.00	47,043.92	0.00	0.00	0.00	-100.0%
Debt Service									
Debt Service - Interest		7438	0.00	241,028.14	241,028.14	0.00	228,968.00	228,968.00	-5.0%
Other Debt Service - Principal		7439	0.00	335,000.00	335,000.00	0.00	340,000.00	340,000.00	1.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			47,043.92	711,234.55	758,278.47	0.00	735,205.00	735,205.00	-3.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(6,688,941.22)	6,688,941.21	(.01)	(7,458,212.86)	7,458,212.86	0.00	-100.0%
Transfers of Indirect Costs - Interfund		7350	(5,749,068.33)	0.00	(5,749,068.33)	(6,425,908.16)	0.00	(6,425,908.16)	11.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(12,438,009.55)	6,688,941.21	(5,749,068.34)	(13,884,121.02)	7,458,212.86	(6,425,908.16)	11.8%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, EXPENDITURES			40,981,623.07	102,088,713.84	143,050,336.91	43,401,834.98	112,330,987.86	155,732,822.84	8.6%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	700,000.00	18,907.58	718,907.58	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			700,000.00	18,907.58	718,907.58	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	700,000.00	0.00	700,000.00	800,000.00	0.00	800,000.00	14.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			700,000.00	0.00	700,000.00	800,000.00	0.00	800,000.00	14.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(7,213,531.22)	7,213,531.22	0.00	(6,305,678.00)	6,305,678.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(2,646,212.03)	2,646,212.03	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(9,859,743.25)	9,859,743.25	0.00	(6,305,678.00)	6,305,678.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(9,859,743.25)	9,878,650.83	18,907.58	(7,105,678.00)	6,305,678.00	(800,000.00)	-4,331.1%

			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	25,265,775.19	7,652,503.00	32,918,278.19	26,626,273.00	8,059,828.00	34,686,101.00	5.4%
2) Federal Revenue		8100-8299	0.00	15,664,870.23	15,664,870.23	0.00	17,903,313.00	17,903,313.00	14.3%
3) Other State Revenue		8300-8599	7,567,942.46	39,100,038.07	46,667,980.53	7,479,709.00	48,134,557.00	55,614,266.00	19.2%
4) Other Local Revenue		8600-8799	14,717,955.11	27,848,255.27	42,566,210.38	15,938,883.00	28,027,941.00	43,966,824.00	3.3%
5) TOTAL, REVENUES			47,551,672.76	90,265,666.57	137,817,339.33	50,044,865.00	102,125,639.00	152,170,504.00	10.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	5,184,281.46	49,401,684.94	54,585,966.40	4,441,088.00	55,610,719.00	60,051,807.00	10.0%
2) Instruction - Related Services	2000-2999		11,114,682.51	18,612,536.46	29,727,218.97	13,304,338.00	18,859,976.00	32,164,314.00	8.2%
3) Pupil Services	3000-3999		11,896,793.19	18,600,832.73	30,497,625.92	11,455,420.00	20,385,361.00	31,840,781.00	4.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		281,600.81	665,725.49	947,326.30	251,213.00	773,620.00	1,024,833.00	8.2%
6) Enterprise	6000-6999		191,436.36	350,071.56	541,507.92	106,884.00	393,323.00	500,207.00	-7.6%
7) General Administration	7000-7999		7,928,358.69	6,830,936.09	14,759,294.78	8,627,034.98	7,458,212.86	16,285,247.84	10.3%
8) Plant Services	8000-8999		4,317,426.13	6,865,552.22	11,182,978.35	5,015,857.00	8,061,771.00	13,077,628.00	16.9%
9) Other Outgo	9000-9999		47,043.92	761,374.35	808,418.27	0.00	788,005.00	788,005.00	-2.5%
10) TOTAL, EXPENDITURES			40,961,623.07	102,088,713.84	143,050,336.91	43,401,834.98	112,330,987.86	155,732,822.84	8.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,590,049.69	(11,823,047.27)	(5,232,997.58)	6,643,030.02	(10,205,348.86)	(3,562,318.84)	-31.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	700,000.00	18,907.58	718,907.58	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	700,000.00	0.00	700,000.00	800,000.00	0.00	800,000.00	14.3%
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	(9,859,743.25)	9,859,743.25	0.00	(6,305,678.00)	6,305,678.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,859,743.25)	9,878,650.83	18,907.58	(7,105,678.00)	6,305,678.00	(800,000.00)	-4,331.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,269,693.56)	(1,944,396.44)	(5,214,090.00)	(462,647.98)	(3,899,670.86)	(4,362,318.84)	-16.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	22,023,517.40	26,494,808.75	48,518,326.15	18,753,823.84	24,550,412.31	43,304,236.15	-10.7%
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)			22,023,517.40	26,494,808.75	48,518,326.15	18,753,823.84	24,550,412.31	43,304,236.15	-10.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,023,517.40	26,494,808.75	48,518,326.15	18,753,823.84	24,550,412.31	43,304,236.15	-10.7%
2) Ending Balance, June 30 (E + F1e)			18,753,823.84	24,550,412.31	43,304,236.15	18,291,175.86	20,650,741.45	38,941,917.31	-10.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,940.00	0.00	25,940.00	25,940.00	0.00	25,940.00	0.0%
Stores		9712	62,658.00	0.00	62,658.00	62,658.00	0.00	62,658.00	0.0%
Prepaid Items		9713	0.00	14,522.35	14,522.35	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	24,535,889.96	24,535,889.96	0.00	20,650,741.45	20,650,741.45	-15.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	15,790,219.10	0.00	15,790,219.10	15,071,921.40	0.00	15,071,921.40	-4.5%
ADA Fluctuation	0000	9780	500,000.00		500,000.00			0.00	
Indirect Fluctuation	0000	9780	507,383.91		507,383.91			0.00	
CGM Renodel	0000	9780	700,000.00		700,000.00			0.00	
Safety	0000	9780	48,714.31		48,714.31			0.00	
Charter Oversight	0000	9780	133,192.32		133,192.32			0.00	
Special Education Expenses	0000	9780	554,358.05		554,358.05			0.00	
Differentiated Assistance	0000	9780	646,912.57		646,912.57			0.00	
District Support Services	0000	9780	5,176,415.48		5,176,415.48			0.00	
ROP/Career Technology	0000	9780	360,260.00		360,260.00			0.00	
Transportation	0000	9780	453,125.53		453,125.53			0.00	
Court and Community School Expense	0000	9780	6,173,967.82		6,173,967.82			0.00	
Educational Services Expenses-Supplies	1100	9780	250,000.00		250,000.00			0.00	
Special Education Expenses-Supplies	1100	9780	35,889.11		35,889.11			0.00	
Alternative Education Expenses-Supplies	1100	9780	250,000.00		250,000.00			0.00	
Safety	0000	9780			0.00	14,509.31		14,509.31	
Charter Oversight	0000	9780			0.00	223,518.32		223,518.32	

			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Special Education	0000	9780			0.00	547,863.05		547,863.05	
	0000	9780			0.00				
Differentiated Assistance	0000	9780			0.00	316,722.57		316,722.57	
District Support Services	0000	9780			0.00	6,832,209.48		6,832,209.48	
Rop/Technology	0000	9780			0.00	166,963.00		166,963.00	
Transportation	0000	9780			0.00	85,095.53		85,095.53	
Court Community	0000	9780			0.00	4,726,118.82		4,726,118.82	
ADA Fluctuation	0000	9780			0.00	500,000.00		500,000.00	
Indirect Fluctuation	0000	9780			0.00	500,000.00		500,000.00	
Facilities	0000	9780			0.00	627,389.21		627,389.21	
Educational Services Expenses-Supplies	1100	9780			0.00	250,000.00		250,000.00	
Special Education Expenses-Supplies	1100	9780			0.00	31,532.11		31,532.11	
Alternative Education Expenses-Supplies	1100	9780			0.00	250,000.00		250,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,875,006.74	0.00	2,875,006.74	3,130,656.46	0.00	3,130,656.46	8.9%
Unassigned/Unappropriated Amount		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
6018	Student Support and Enrichment Block Grant	2,274,859.43	971,602.43
6019	Student Support and Professional Development Discretionary Block Grant	149,469.56	477,412.56
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	35,867.40	35,867.40
6300	Lottery: Instructional Materials	342,830.79	315,306.79
6332	CA Community Schools Partnership Act - Implementation Grant	701,031.37	493,711.37
6333	CA Community Schools Partnership Act - Coordination Grant	602.44	602.44
6500	Special Education	1,037,112.56	397,683.56
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	1,403,777.65	835,663.65
6546	Mental Health-Related Services	595,390.39	595,390.39
6620	Reversing Opioid Overdoses	92,798.93	40,525.93
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	440,856.03	440,856.03
7339	Dual Enrollment Opportunities	183,909.78	183,909.78
7399	LCFF Equity Multiplier	2,513,332.29	2,314,358.29
7435	Learning Recovery Emergency Block Grant	4,608.31	4,608.31
7810	Other Restricted State	1,787,548.31	365,173.08
8210	Student Activity Funds	16,490.25	16,490.25
9010	Other Restricted Local	12,955,404.47	13,161,579.19
Total, Restricted Balance		24,535,889.96	20,650,741.45

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	1,919.91	0.00	-100.0%
5) TOTAL, REVENUES			1,919.91	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	731.50	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			731.50	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,188.41	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	22,780.76	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			(22,780.76)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,592.35)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,548.11	9,955.76	-68.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,548.11	9,955.76	-68.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,548.11	9,955.76	-68.4%
2) Ending Balance, June 30 (E + F1e)			9,955.76	9,955.76	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,955.76	9,955.76	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	9,955.76		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			9,955.76		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			9,955.76		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
All Other Local Revenue		8699	1,919.91	0.00	-100.0%
TOTAL, REVENUES			1,919.91	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%
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	731.50	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			731.50	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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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			731.50	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	22,780.76	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			22,780.76	0.00	-100.0%
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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			(22,780.76)	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	1,919.91	0.00	-100.0%
5) TOTAL, REVENUES			1,919.91	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		731.50	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			731.50	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,188.41	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	22,780.76	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			(22,780.76)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,592.35)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,548.11	9,955.76	-68.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,548.11	9,955.76	-68.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,548.11	9,955.76	-68.4%
2) Ending Balance, June 30 (E + F1e)			9,955.76	9,955.76	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,955.76	9,955.76	0.0%
c) Committed					

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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	9,955.76	9,955.76
Total, Restricted Balance		9,955.76	9,955.76

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	6,640,437.00	8,297,047.00	24.9%
2) Federal Revenue		8100-8299	330,782.32	389,710.00	17.8%
3) Other State Revenue		8300-8599	1,739,025.27	1,569,331.00	-9.8%
4) Other Local Revenue		8600-8799	82,849.91	135,900.00	64.0%
5) TOTAL, REVENUES			8,793,094.50	10,391,988.00	18.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,269,392.28	3,525,758.00	7.8%
2) Classified Salaries		2000-2999	1,249,419.87	1,077,387.00	-13.8%
3) Employee Benefits		3000-3999	2,259,389.49	2,096,913.00	-7.2%
4) Books and Supplies		4000-4999	513,700.37	616,228.00	20.0%
5) Services and Other Operating Expenditures		5000-5999	1,766,106.49	1,804,181.00	2.2%
6) Capital Outlay		6000-6999	258,399.79	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	15,754.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	708,403.82	735,885.00	3.9%
9) TOTAL, EXPENDITURES			10,024,812.11	9,872,106.00	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,231,717.61)	519,882.00	-142.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	703,873.18	800,000.00	13.7%
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			703,873.18	800,000.00	13.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(527,844.43)	1,319,882.00	-350.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,946,633.00	1,418,788.57	-27.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,946,633.00	1,418,788.57	-27.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,946,633.00	1,418,788.57	-27.1%
2) Ending Balance, June 30 (E + F1e)			1,418,788.57	2,738,670.57	93.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	544,052.46	1,007,358.46	85.2%
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	874,736.11	1,731,312.11	97.9%
Charter Facilities Reserve	0000	9780	790,624.65		
Charter Facilities Reserve	1100	9780	84,111.46		
Charter Facilities Reserve	0000	9780		1,711,937.65	
Charter Facilities Reserve	1100	9780		19,374.46	
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	1,679,573.74		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	(8,318.51)		
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		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	339,392.88		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	754,567.33		
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			2,765,215.44		
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	364,283.65		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	982,143.22		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,346,426.87		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,418,788.57		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	4,983,567.00	7,056,282.00	41.6%
Education Protection Account State Aid - Current Year		8012	1,656,870.00	1,240,765.00	-25.1%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	1,678,753.00	1,240,765.00	-26.1%
All Other LCFF Transfers - Current Year	All Other	8091	(1,678,753.00)	(1,240,765.00)	-26.1%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,640,437.00	8,297,047.00	24.9%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	5,311.00	5,157.00	-2.9%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	119,138.86	108,721.00	-8.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	21,604.87	15,412.00	-28.7%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	6,344.83	4,678.00	-26.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630	8290	178,382.76	255,742.00	43.4%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			330,782.32	389,710.00	17.8%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	182,705.00	182,904.00	0.1%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	17,703.00	18,681.00	5.5%
Lottery - Unrestricted and Instructional Materials		8560	130,736.27	137,785.00	5.4%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	146,319.00	146,319.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	89,375.00	89,374.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,172,187.00	994,268.00	-15.2%
TOTAL, OTHER STATE REVENUE			1,739,025.27	1,569,331.00	-9.8%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	72,609.69	111,500.00	53.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(6,396.18)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	5,000.00	0.00	-100.0%
All Other Local Revenue		8699	11,636.40	24,400.00	109.7%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			82,849.91	135,900.00	64.0%
TOTAL, REVENUES			8,793,094.50	10,391,988.00	18.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,597,594.43	2,780,078.00	7.0%
Certificated Pupil Support Salaries		1200	277,422.32	314,823.00	13.5%
Certificated Supervisors' and Administrators' Salaries		1300	394,375.53	430,857.00	9.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			3,269,392.28	3,525,758.00	7.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	342,243.03	360,456.00	5.3%
Classified Support Salaries		2200	199,861.82	184,987.00	-7.4%
Classified Supervisors' and Administrators' Salaries		2300	338,190.90	106,318.00	-68.6%
Clerical, Technical and Office Salaries		2400	358,867.92	415,626.00	15.8%
Other Classified Salaries		2900	10,256.20	10,000.00	-2.5%
TOTAL, CLASSIFIED SALARIES			1,249,419.87	1,077,387.00	-13.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	875,712.13	671,515.00	-23.3%
PERS		3201-3202	374,432.57	282,434.00	-24.6%
OASDI/Medicare/Alternative		3301-3302	147,311.08	138,160.00	-6.2%
Health and Welfare Benefits		3401-3402	661,749.88	778,269.00	17.6%
Unemployment Insurance		3501-3502	2,255.30	2,248.00	-0.3%
Workers' Compensation		3601-3602	153,845.87	189,919.00	23.4%
OPEB, Allocated		3701-3702	43,473.90	34,368.00	-20.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	608.76	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			2,259,389.49	2,096,913.00	-7.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	25,086.43	55,490.00	121.2%
Books and Other Reference Materials		4200	36,998.18	36,578.00	-1.1%
Materials and Supplies		4300	389,408.44	370,660.00	-4.8%
Noncapitalized Equipment		4400	62,207.32	153,500.00	146.8%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			513,700.37	616,228.00	20.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	34,922.49	66,750.00	91.1%
Travel and Conferences		5200	92,832.53	77,832.00	-16.2%
Dues and Memberships		5300	11,849.50	15,000.00	26.6%
Insurance		5400-5499	2,437.60	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,201.05	8,500.00	-30.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	940,162.01	841,165.00	-10.5%
Professional/Consulting Services and Operating Expenditures		5800-5899	646,986.08	765,621.00	18.3%
Communications		5900	24,715.23	29,313.00	18.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,766,106.49	1,804,181.00	2.2%
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	128,380.36	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	130,019.43	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			258,399.79	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	15,754.00	New
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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	15,754.00	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	708,403.82	735,885.00	3.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			708,403.82	735,885.00	3.9%
TOTAL, EXPENDITURES			10,024,812.11	9,872,106.00	-1.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	703,873.18	800,000.00	13.7%
(a) TOTAL, INTERFUND TRANSFERS IN			703,873.18	800,000.00	13.7%
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)			703,873.18	800,000.00	13.7%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	6,840,437.00	8,297,047.00	24.9%
2) Federal Revenue		8100-8299	330,782.32	389,710.00	17.8%
3) Other State Revenue		8300-8599	1,739,025.27	1,569,331.00	-9.8%
4) Other Local Revenue		8600-8799	82,849.91	135,900.00	64.0%
5) TOTAL, REVENUES			8,793,094.50	10,391,988.00	18.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		5,185,660.57	5,509,796.00	6.3%
2) Instruction - Related Services	2000-2999		1,957,631.46	1,855,414.00	-5.2%
3) Pupil Services	3000-3999		1,382,182.95	1,147,524.00	-17.0%
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		708,403.82	735,885.00	3.9%
8) Plant Services	8000-8999		790,933.31	607,733.00	-23.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	15,754.00	New
10) TOTAL, EXPENDITURES			10,024,812.11	9,872,106.00	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,231,717.61)	519,882.00	-142.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	703,873.18	800,000.00	13.7%
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			703,873.18	800,000.00	13.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(527,844.43)	1,319,882.00	-350.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,946,633.00	1,418,788.57	-27.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,946,633.00	1,418,788.57	-27.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,946,633.00	1,418,788.57	-27.1%
2) Ending Balance, June 30 (E + F1e)			1,418,788.57	2,738,670.57	93.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	544,052.46	1,007,358.46	85.2%
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	874,736.11	1,731,312.11	97.9%
Charter Facilities Reserve	0000	9780	790,624.65		
Charter Facilities Reserve	1100	9780	84,111.46		
Charter Facilities Reserve	0000	9780		1,711,937.65	
Charter Facilities Reserve	1100	9780		19,374.46	
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
2600	Expanded Learning Opportunities Program	5,242.19	5,242.19
6019	Student Support and Professional Development Discretionary Block Grant	18,331.48	459,420.48
6300	Lottery: Instructional Materials	54,995.47	63,542.47
6332	CA Community Schools Partnership Act - Implementation Grant	157,982.67	171,652.67
6546	Mental Health-Related Services	14,422.00	14,422.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	174,327.33	174,327.33
7339	Dual Enrollment Opportunities	81,748.45	81,748.45
7435	Learning Recovery Emergency Block Grant	34,109.02	34,109.02
7810	Other Restricted State	479.78	479.78
8210	Student Activity Funds	2,414.07	2,414.07
Total, Restricted Balance		544,052.46	1,007,358.46

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	10,924,202.08	10,424,520.00	-4.6%
3) Other State Revenue		8300-8599	23,704,741.00	23,654,002.00	-0.2%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			34,628,943.08	34,078,522.00	-1.6%
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	34,628,943.08	34,078,522.00	-1.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			34,628,943.08	34,078,522.00	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	43,004.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	12,496,731.31		
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			12,539,736.09		
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	12,539,736.09		
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			12,539,736.09		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	10,924,202.08	10,424,520.00	-4.6%
TOTAL, FEDERAL REVENUE			10,924,202.08	10,424,520.00	-4.6%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	23,704,741.00	23,654,002.00	-0.2%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			23,704,741.00	23,654,002.00	-0.2%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			34,628,943.08	34,078,522.00	-1.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	10,924,202.08	10,424,520.00	-4.6%
To County Offices		7212	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	23,704,741.00	23,654,002.00	-0.2%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			34,628,943.08	34,078,522.00	-1.6%
TOTAL, EXPENDITURES			34,628,943.08	34,078,522.00	-1.6%

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	10,924,202.08	10,424,520.00	-4.6%
3) Other State Revenue		8300-8599	23,704,741.00	23,654,002.00	-0.2%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			34,628,943.08	34,078,522.00	-1.6%
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	34,628,943.08	34,078,522.00	-1.6%
10) TOTAL, EXPENDITURES			34,628,943.08	34,078,522.00	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	606,364.00	592,742.00	-2.2%
4) Other Local Revenue		8600-8799	439,413.08	447,159.00	1.8%
5) TOTAL, REVENUES			1,045,777.08	1,039,901.00	-0.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	423,054.43	440,998.00	4.2%
2) Classified Salaries		2000-2999	108,756.59	111,938.00	2.9%
3) Employee Benefits		3000-3999	281,478.27	248,830.00	-11.6%
4) Books and Supplies		4000-4999	14,491.51	10,100.00	-30.3%
5) Services and Other Operating Expenditures		5000-5999	301,944.71	164,026.00	-45.7%
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	55,397.90	49,182.00	-11.2%
9) TOTAL, EXPENDITURES			1,185,123.41	1,025,074.00	-13.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(139,346.33)	14,827.00	-110.6%
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)			(139,346.33)	14,827.00	-110.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	429,858.97	290,512.64	-32.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			429,858.97	290,512.64	-32.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			429,858.97	290,512.64	-32.4%
2) Ending Balance, June 30 (E + F1e)			290,512.64	305,339.64	5.1%
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	67,399.89	67,012.89	-0.6%
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	223,112.75	238,326.75	6.8%
Adult Education Expenses	0000	9780	223,112.75		
Adult Education Expenses	0000	9780		238,326.75	
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	179,154.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	(839.22)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	127,566.06		
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			305,880.92		
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	58.37		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	15,309.91		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			15,368.28		
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)			290,512.64		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	565,619.00	580,163.00	2.6%
All Other State Revenue	All Other	8590	40,745.00	12,579.00	-69.1%
TOTAL, OTHER STATE REVENUE			606,364.00	592,742.00	-2.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	13,559.20	15,214.00	12.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(535.40)	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	426,389.28	431,945.00	1.3%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			439,413.08	447,159.00	1.8%
TOTAL, REVENUES			1,045,777.08	1,039,901.00	-0.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	423,054.43	440,998.00	4.2%
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			423,054.43	440,998.00	4.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	50,495.40	51,010.00	1.0%
Classified Support Salaries		2200	58,261.19	60,928.00	4.6%
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			108,756.59	111,938.00	2.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	69,915.40	84,231.00	20.5%
PERS		3201-3202	76,215.74	29,552.00	-61.2%
OASDI/Medicare/Alternative		3301-3302	24,202.41	14,958.00	-38.2%
Health and Welfare Benefits		3401-3402	87,727.02	93,050.00	6.1%
Unemployment Insurance		3501-3502	265.82	277.00	4.2%
Workers' Compensation		3601-3602	17,975.27	22,615.00	25.8%
OPEB, Allocated		3701-3702	5,176.61	4,147.00	-19.9%
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			281,478.27	248,830.00	-11.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	14,491.51	10,100.00	-30.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,491.51	10,100.00	-30.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,824.74	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	10,469.46	14,000.00	33.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,533.92	24,000.00	-52.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	82,962.00	98,466.00	18.7%
Professional/Consulting Services and Operating Expenditures		5800	154,642.75	27,560.00	-82.2%
Communications		5900	511.84	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			301,944.71	164,026.00	-45.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	55,397.90	49,182.00	-11.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			55,397.90	49,182.00	-11.2%
TOTAL, EXPENDITURES			1,185,123.41	1,025,074.00	-13.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	606,364.00	592,742.00	-2.2%
4) Other Local Revenue		8600-8799	439,413.08	447,159.00	1.8%
5) TOTAL, REVENUES			1,045,777.08	1,039,901.00	-0.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		885,601.24	725,743.00	-18.1%
2) Instruction - Related Services	2000-2999		94,931.65	100,008.00	5.3%
3) Pupil Services	3000-3999		1,136.16	1,140.00	0.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		55,397.90	49,182.00	-11.2%
8) Plant Services	8000-8999		148,056.46	149,001.00	0.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,185,123.41	1,025,074.00	-13.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(139,346.33)	14,827.00	-110.6%
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)			(139,346.33)	14,827.00	-110.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	429,858.97	290,512.64	-32.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			429,858.97	290,512.64	-32.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			429,858.97	290,512.64	-32.4%
2) Ending Balance, June 30 (E + F1e)			290,512.64	305,339.64	5.1%
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	67,399.89	67,012.89	-0.6%
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	223,112.75	238,326.75	6.8%
Adult Education Expenses	0000	9780	223,112.75		
Adult Education Expenses	0000	9780		238,326.75	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
6371	CalWORKs for ROCP or Adult Education	42,862.70	42,475.70
6391	Adult Education Program	24,537.19	24,537.19
Total, Restricted Balance		67,399.89	67,012.89

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	31,853,929.68	30,629,051.00	-3.8%
3) Other State Revenue		8300-8599	27,029,711.06	32,773,561.00	21.3%
4) Other Local Revenue		8600-8799	10,236,110.46	11,761,597.00	14.9%
5) TOTAL, REVENUES			69,119,751.20	75,164,209.00	8.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	6,077,132.89	7,473,296.00	23.0%
2) Classified Salaries		2000-2999	10,206,230.64	10,170,173.00	-0.4%
3) Employee Benefits		3000-3999	7,713,207.12	8,842,493.00	14.6%
4) Books and Supplies		4000-4999	3,158,361.61	2,888,025.00	-8.6%
5) Services and Other Operating Expenditures		5000-5999	39,439,976.09	40,630,658.00	3.0%
6) Capital Outlay		6000-6999	1,097,355.71	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	4,985,266.61	5,640,841.16	13.2%
9) TOTAL, EXPENDITURES			72,677,530.67	75,645,486.16	4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,557,779.47)	(481,277.16)	-86.5%
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)			(3,557,779.47)	(481,277.16)	-86.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,658,315.81	1,100,536.34	-76.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,658,315.81	1,100,536.34	-76.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,658,315.81	1,100,536.34	-76.4%
2) Ending Balance, June 30 (E + F1e)			1,100,536.34	619,259.18	-43.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,082,349.33	601,072.17	-44.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	18,187.01	18,187.01	0.0%
Early Education Expenses	0000	9780	18,187.01		
Early Education Expenses	0000	9780		18,187.01	
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	8,857,397.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	(43,979.71)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	9,346,554.43		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	460.95		
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			18,160,433.31		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,936,528.48		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	6,048,806.56		
4) Current Loans		9640			
5) Unearned Revenue		9650	6,074,561.93		
6) TOTAL, LIABILITIES			17,059,896.97		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,100,536.34		
FEDERAL REVENUE					
Child Nutrition Programs		8220	629,851.10	565,000.00	-10.3%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	31,224,078.58	30,064,051.00	-3.7%
TOTAL, FEDERAL REVENUE			31,853,929.68	30,629,051.00	-3.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	31,866.48	35,000.00	9.8%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	4,731,303.00	5,107,994.00	8.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	22,266,541.58	27,630,567.00	24.1%
TOTAL, OTHER STATE REVENUE			27,029,711.06	32,773,561.00	21.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(37,768.39)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	23,499.09	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	78,383.36	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	10,171,996.40	11,761,597.00	15.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,236,110.46	11,761,597.00	14.9%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, REVENUES			69,119,751.20	75,164,209.00	8.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	4,977,348.29	6,347,604.00	27.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,099,784.60	1,125,692.00	2.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,077,132.89	7,473,296.00	23.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,508,726.82	782,472.00	-48.1%
Classified Support Salaries		2200	2,429,397.11	2,734,112.00	12.5%
Classified Supervisors' and Administrators' Salaries		2300	4,144,034.37	4,008,711.00	-3.3%
Clerical, Technical and Office Salaries		2400	2,124,072.34	2,644,878.00	24.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			10,206,230.64	10,170,173.00	-0.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,471,066.69	1,407,897.00	-4.3%
PERS		3201-3202	2,709,705.43	2,694,442.00	-0.6%
OASDI/Medicare/Alternative		3301-3302	852,805.53	894,118.00	4.8%
Health and Welfare Benefits		3401-3402	1,957,176.91	2,983,282.00	52.4%
Unemployment Insurance		3501-3502	8,135.00	8,804.00	8.2%
Workers' Compensation		3601-3602	556,492.35	721,620.00	29.7%
OPEB, Allocated		3701-3702	157,825.21	132,330.00	-16.2%
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			7,713,207.12	8,842,493.00	14.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	209,735.01	25,137.00	-88.0%
Materials and Supplies		4300	1,855,445.18	1,893,637.00	2.1%
Noncapitalized Equipment		4400	274,879.34	50,860.00	-81.5%
Food		4700	818,302.08	918,391.00	12.2%
TOTAL, BOOKS AND SUPPLIES			3,158,361.61	2,888,025.00	-8.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	419,364.01	256,009.00	-39.0%
Travel and Conferences		5200	140,832.76	165,956.00	17.8%
Dues and Memberships		5300	21,530.00	30,985.00	43.9%
Insurance		5400-5450	33,212.30	23,700.00	-28.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	42,413.62	31,249.00	-26.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,132,182.14	2,014,931.00	-5.5%
Professional/Consulting Services and Operating Expenditures		5800	36,610,306.75	38,074,195.00	4.0%
Communications		5900	40,134.51	33,633.00	-16.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			39,439,976.09	40,630,658.00	3.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,097,355.71	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,097,355.71	0.00	-100.0%
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					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	4,985,266.61	5,640,841.16	13.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,985,266.61	5,640,841.16	13.2%
TOTAL, EXPENDITURES			72,677,530.67	75,645,486.16	4.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	31,853,929.68	30,629,051.00	-3.8%
3) Other State Revenue		8300-8599	27,029,711.06	32,773,561.00	21.3%
4) Other Local Revenue		8600-8799	10,236,110.46	11,761,597.00	14.9%
5) TOTAL, REVENUES			69,119,751.20	75,164,209.00	8.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		9,183,480.34	10,447,724.00	13.8%
2) Instruction - Related Services	2000-2999		5,641,236.76	4,964,355.00	-12.0%
3) Pupil Services	3000-3999		6,329,320.30	6,502,668.00	2.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		43,379,174.86	45,990,172.00	6.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		4,985,266.61	5,640,841.16	13.2%
8) Plant Services	8000-8999		3,159,051.80	2,099,726.00	-33.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			72,677,530.67	75,645,486.16	4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,557,779.47)	(481,277.16)	-86.5%
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)			(3,557,779.47)	(481,277.16)	-86.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,658,315.81	1,100,536.34	-76.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,658,315.81	1,100,536.34	-76.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,658,315.81	1,100,536.34	-76.4%
2) Ending Balance, June 30 (E + F1e)			1,100,536.34	619,259.18	-43.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,082,349.33	601,072.17	-44.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	18,187.01	18,187.01	0.0%
Early Education Expenses	0000	9780	18,187.01		
Early Education Expenses	0000	9780		18,187.01	
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
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	24,806.25	24,806.25
6102	Early Education: Universal PreKindergarten Mixed Delivery Planning Grant	260,338.29	260,338.29
7810	Other Restricted State	221,961.26	22,203.10
9010	Other Restricted Local	575,243.53	293,724.53
Total, Restricted Balance		1,082,349.33	601,072.17

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	553,191.40	700,000.00	26.5%
5) TOTAL, REVENUES			553,191.40	700,000.00	26.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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)			553,191.40	700,000.00	26.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	700,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(700,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(146,808.60)	700,000.00	-576.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,253,966.77	20,107,158.17	-0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,253,966.77	20,107,158.17	-0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,253,966.77	20,107,158.17	-0.7%
2) Ending Balance, June 30 (E + F1e)			20,107,158.17	20,807,158.17	3.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,603,154.17	1,603,154.17	0.0%
Unexpected Facility Repairs	0000	9780	1,603,154.17		
Unexpected Facility Repairs	0000	9780		1,603,154.17	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	18,504,004.00	19,204,004.00	3.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	19,046,609.23		
1) Fair Value Adjustment to Cash in County Treasury		9111	(239,451.06)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,000,000.00		
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			20,807,158.17		
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	700,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			700,000.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			20,107,158.17		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	754,093.98	700,000.00	-7.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(200,902.58)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			553,191.40	700,000.00	26.5%
TOTAL, REVENUES			553,191.40	700,000.00	26.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	700,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			700,000.00	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
Total, Other Financing Sources/Uses (a-b+e)			(700,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	553,191.40	700,000.00	26.5%
5) TOTAL, REVENUES			553,191.40	700,000.00	26.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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)			553,191.40	700,000.00	26.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	700,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(700,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(146,808.60)	700,000.00	-576.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,253,966.77	20,107,158.17	-0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,253,966.77	20,107,158.17	-0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,253,966.77	20,107,158.17	-0.7%
2) Ending Balance, June 30 (E + F1e)			20,107,158.17	20,807,158.17	3.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,603,154.17	1,603,154.17	0.0%
Unexpected Facility Repairs	0000	9780	1,603,154.17		
Unexpected Facility Repairs	0000	9780		1,603,154.17	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	18,504,004.00	19,204,004.00	3.8%
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	54,625.94	40,000.00	-26.8%
5) TOTAL, REVENUES			54,625.94	40,000.00	-26.8%
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)			54,625.94	40,000.00	-26.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			54,625.94	40,000.00	-26.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,312,780.40	1,367,406.34	4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,312,780.40	1,367,406.34	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,312,780.40	1,367,406.34	4.2%
2) Ending Balance, June 30 (E + F1e)			1,367,406.34	1,407,406.34	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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,367,406.34	1,407,406.34	2.9%
Other Post Employment Expenses	0000	9780	1,367,406.34		
Post Employment Expenses	0000	9780		1,407,406.34	
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	1,367,406.34		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,367,406.34		
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)			1,367,406.34		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	54,625.94	40,000.00	-26.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			54,625.94	40,000.00	-26.8%
TOTAL, REVENUES			54,625.94	40,000.00	-26.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
Total, Other Financing Sources/Uses (a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	54,625.94	40,000.00	-26.8%
5) TOTAL, REVENUES			54,625.94	40,000.00	-26.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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)			54,625.94	40,000.00	-26.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			54,625.94	40,000.00	-26.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,312,780.40	1,367,406.34	4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,312,780.40	1,367,406.34	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,312,780.40	1,367,406.34	4.2%
2) Ending Balance, June 30 (E + F1e)			1,367,406.34	1,407,406.34	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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,367,406.34	1,407,406.34	2.9%
Other Post Employment Expenses	0000	9780	1,367,406.34		
Post Employment Expenses	0000	9780		1,407,406.34	
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	151,653.22	180,000.00	18.7%
5) TOTAL, REVENUES			151,653.22	180,000.00	18.7%
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	1,010,095.90	3,053,000.00	202.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,010,095.90	3,053,000.00	202.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(858,442.68)	(2,873,000.00)	234.7%
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)			(858,442.68)	(2,873,000.00)	234.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,130,245.25	3,271,802.57	-20.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,130,245.25	3,271,802.57	-20.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,130,245.25	3,271,802.57	-20.8%
2) Ending Balance, June 30 (E + F1e)			3,271,802.57	398,802.57	-87.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,054,880.98	1,880.98	-99.9%
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	216,921.59	396,921.59	83.0%
State Funded Facility Projects	0000	9780	216,921.59		
State Funded Facility Projects	0000	9780		396,921.59	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,782,240.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	(18,800.72)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,763,440.07		
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	491,637.50		
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			491,637.50		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			3,271,802.57		
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	166,869.68	180,000.00	7.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(15,216.46)	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			151,653.22	180,000.00	18.7%
TOTAL, REVENUES			151,653.22	180,000.00	18.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,010,095.90	3,053,000.00	202.2%
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			1,010,095.90	3,053,000.00	202.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,010,095.90	3,053,000.00	202.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			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	151,653.22	180,000.00	18.7%
5) TOTAL, REVENUES			151,653.22	180,000.00	18.7%
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		1,010,095.90	3,053,000.00	202.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,010,095.90	3,053,000.00	202.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(858,442.68)	(2,873,000.00)	234.7%
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)			(858,442.68)	(2,873,000.00)	234.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,130,245.25	3,271,802.57	-20.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,130,245.25	3,271,802.57	-20.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,130,245.25	3,271,802.57	-20.8%
2) Ending Balance, June 30 (E + F1e)			3,271,802.57	398,802.57	-87.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,054,880.98	1,880.98	-99.9%
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	216,921.59	396,921.59	83.0%
State Funded Facility Projects	0000	9780	216,921.59		
State Funded Facility Projects	0000	9780		396,921.59	
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	3,054,880.98	1,880.98
Total, Restricted Balance		3,054,880.98	1,880.98

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	20.54	19.56	30.49	25.00	25.00	25.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	193.72	188.07	242.32	200.00	200.00	200.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	214.26	207.63	272.81	225.00	225.00	225.00
2. District Funded County Program ADA						
a. County Community Schools	103.89	93.70	103.89	128.47	128.47	128.47
b. Special Education-Special Day Class	834.08	840.01	834.08	851.42	851.42	851.42
c. Special Education-NPS/LCI	2.55	2.67	2.67	2.50	2.50	2.50
d. Special Education Extended Year	9.98	56.81	56.81	52.78	52.78	52.78
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)	950.50	993.19	997.45	1,035.17	1,035.17	1,035.17
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,164.76	1,200.82	1,270.26	1,260.17	1,260.17	1,260.17
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	54,806.17	54,755.25	54,806.17	55,263.17	55,263.17	55,263.17
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	404.03	417.33	404.03	485.00	485.00	485.00
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	404.03	417.33	404.03	485.00	485.00	485.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	404.03	417.33	404.03	485.00	485.00	485.00

	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	8,390,137.23		8,390,137.23	930,227.28		9,320,364.51
Work in Progress	2,062,900.24		2,062,900.24	2,385,152.64	2,178,205.66	2,269,847.22
Total capital assets not being depreciated	10,453,037.47	0.00	10,453,037.47	3,315,379.92	2,178,205.66	11,590,211.73
Capital assets being depreciated:						
Land Improvements	8,075,447.65		8,075,447.65			8,075,447.65
Buildings	134,574,195.46		134,574,195.46	2,549,196.23		137,123,391.69
Equipment	17,509,457.30		17,509,457.30	3,618,334.53	2,227,381.03	18,900,410.80
Total capital assets being depreciated	160,159,100.41	0.00	160,159,100.41	6,167,530.76	2,227,381.03	164,099,250.14
Accumulated Depreciation for:						
Land Improvements	(4,694,706.91)		(4,694,706.91)	(425,292.85)		(5,119,999.76)
Buildings	(47,279,712.92)		(47,279,712.92)	(4,123,936.71)		(51,403,649.63)
Equipment	(11,803,648.47)		(11,803,648.47)	(1,298,600.16)	(2,227,381.03)	(10,874,867.60)
Total accumulated depreciation	(63,778,068.30)	0.00	(63,778,068.30)	(5,847,829.72)	(2,227,381.03)	(67,398,516.99)
Total capital assets being depreciated, net excluding lease and subscription assets	96,381,032.11	0.00	96,381,032.11	319,701.04	0.00	96,700,733.15
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	106,834,069.58	0.00	106,834,069.58	3,635,080.96	2,178,205.66	108,290,944.88
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

Unaudited Actuals
FINANCIAL REPORTS
2025-26 Unaudited Actuals
Summary of Unaudited Actual Data Submission

24 10249 0000000
Form CA
G8AX2UKYYA(2025-26)

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

Form	Description	Value
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2027-28 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$19,865,879.65
	Appropriations Subject to Limit	\$19,865,879.65
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.	
ICR	Preliminary Proposed Indirect Cost Rate	8.29%
	Fixed-with-carry-forward indirect cost rate for use in 2027-28 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

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

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

Printed Name: Steve M. Tietjen, Ed. D

Title: Superintendent

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

For County Office of Education:

Rosa Casillas

Name
Interim Assistant Superintendent of Business Services

Title
(209) 381-6732

Telephone
rcasillas@mcoe.org

E-mail Address

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	6,205,000.00		6,205,000.00		335,000.00	5,870,000.00	340,000.00
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	938,095.60		938,095.60	11,064,095.97		12,002,191.57	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	7,143,095.60	0.00	7,143,095.60	11,064,095.97	335,000.00	17,872,191.57	340,000.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2024-25 Actual			2025-26 Actual		
Actual Appropriations Limit and Gann ADA are from COE's prior year Gann data reported to the CDE. LCFF data are from the prior year Annual County LCFF Calculation funding exhibit. PRIOR YEAR APPROPRIATIONS LIMIT 1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)], not to exceed A6) Excess is added to Other Services portion. 2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1) 3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column) PRIOR YEAR GANN ADA 4. Program ADA (Preload/Line B3, PY column) 5. Other ADA (Preload/Line B4, PY column) PRIOR YEAR LCFF 6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, prior year Annual County LCFF Calculation) 7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, prior year Annual County LCFF Calculation) ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA ADJUSTMENTS TO PRIOR YEAR LIMIT 8. Reorganizations and Other Transfers 9. Temporary Voter Approved Increases 10. Less: Lapses of Voter Approved Increases 11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10) 12. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A11) 13. Adjustments to Other Services Portion (Lines A11 minus A12) ADJUSTMENTS TO PRIOR YEAR ADA (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above) 14. Adjustments to Program ADA 15. Adjustments to Other ADA B. CURRENT YEAR GANN ADA	7,041,051.02		7,041,051.02			6,839,748.78
	13,409,505.97		13,409,505.97			13,026,130.87
	20,450,556.99		20,450,556.99			19,865,879.65
	272.74		272.74			207.63
	55,240.00		55,240.00			54,806.17
	7,171,100.00		7,171,100.00			7,171,100.00
	13,657,181.00		13,657,181.00			13,657,181.00
	Adjustments to 2024-25			Adjustments to 2025-26		
			0.00	0.00		0.00
	0.00		0.00	0.00		0.00
			0.00			0.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjusted*	Entered Data/ Totals	Extracted Data	Adjusted*	Entered Data/ Totals
	2025-26 Annual Report			2026-27 Annual Estimate		
CURRENT YEAR PROGRAM ADA Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the COE 1. Total County Program ADA (Form A, Line B1d) 2. Total Charter Schools ADA (Form A, Line C2d plus C6d) 3. Total Current Year ADA (Lines B1 through B2)	207.63		207.63	225.00		225.00
	0.00		0.00	0.00		0.00
	207.63	0.00	207.63	225.00	0.00	225.00
	2025-26 P2 Report			2026-27 P2 Estimate		
			54,806.17			55,263.17
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62) 1. Homeowners' Exemption (Object 8021) 2. Timber Yield Tax (Object 8022) 3. Other Subventions/In-Lieu Taxes (Object 8029) 4. Secured Roll Taxes (Object 8041) 5. Unsecured Roll Taxes (Object 8042) 6. Prior Years' Taxes (Object 8043) 7. Supplemental Taxes (Object 8044) 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) 9. Penalties and Int. from Delinquent Taxes (Object 8048) 10. Receipts from County Bd. of Supervisors (Object 8070) 11. Other In-Lieu Taxes (Object 8082) 12. Comm. Redevelopment Funds (Objects 8047 & 8625) 13. Parcel Taxes (Object 8621) 14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) 15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	2025-26 Actual			2026-27 Budget		
	108,189.77		108,189.77	112,206.00		112,206.00
	15.89		15.89	7.00		7.00
	8,815.82		8,815.82	0.00		0.00
	16,992,013.72		16,992,013.72	17,571,330.00		17,571,330.00
	1,334,191.60		1,334,191.60	1,290,739.00		1,290,739.00
	40,433.53		40,433.53	41,265.00		41,265.00
	314,941.43		314,941.43	351,388.00		351,388.00
	240,187.98		240,187.98	381,929.00		381,929.00
	0.00		0.00	0.00		0.00
	0.00		0.00	0.00		0.00
	0.00		0.00	0.00		0.00
	1,453,262.66		1,453,262.66	1,717,792.00		1,717,792.00
	0.00		0.00	0.00		0.00
	0.00		0.00	0.00		0.00
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096) 17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	0.00		0.00	0.00		0.00
	20,492,052.40	0.00	20,492,052.40	21,466,656.00	0.00	21,466,656.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	20,492,052.40	0.00	20,492,052.40	21,466,656.00	0.00	21,466,656.00
EXCLUDED APPROPRIATIONS						
20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			990,228.80			1,114,362.00
20b. Qualified Capital Outlay Projects						
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			990,228.80			1,114,362.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	19,383,277.00		19,383,277.00	21,734,492.00		21,734,492.00
26. LCFF State Aid - Prior Years (Object 8019)	639.00		639.00	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	19,383,916.00	0.00	19,383,916.00	21,734,492.00	0.00	21,734,492.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	146,610,433.83		146,610,433.83	162,562,492.00		162,562,492.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	2,390,217.22		2,390,217.22	1,914,000.00		1,914,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			7,041,051.02			6,839,748.78
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			0.7613			1.0837
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			5,705,558.82			7,779,141.42
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			13,409,505.97			13,026,130.87

	2025-26 Calculations			2026-27 Calculations		
	Entered Data	Adjustments*	Entered Data/Totals	Entered Data	Adjustments*	Entered Data/Totals
6. Inflation Adjustment			1.0644			1.0495
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			0.9921			1.0083
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			14,160,320.83			13,784,393.02
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			19,865,879.65			21,563,534.44
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			20,492,052.40			21,466,656.00
11. Preliminary State Aid Calculation a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			364,056.05			1,211,240.44
12. Local Revenues in Proceeds of Taxes a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a]) b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			345,656.32 20,837,708.72			270,189.24 21,736,845.24
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			18,399.73			941,051.20
14. Total Appropriations Subject to the Limit a. Local Revenues (Line D12b) b. State Subventions (Line D13) c. Less: Excluded Appropriations (Line C24) d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			20,837,708.72 18,399.73 990,228.80 19,865,879.65			
15. Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9)			0.00			
SUMMARY						
16. Adjusted Appropriations Limit (Lines D9 plus D15)			19,865,879.65			21,563,534.44
17. Appropriations Subject to the Limit (Line D14d)			19,865,879.65			

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) 11,033,913.55
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) 104,071,933.58

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) 10.60%

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) 10,297,094.74
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 4,180,265.45

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	98,975.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	910,539.52
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)	3,062.77
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)	15,489,937.48
9. Carry-Forward Adjustment (Part IV, Line F)	158,767.18
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	15,648,704.67
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	57,481,723.25
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	31,293,164.21
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	19,271,846.02
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	947,326.30
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	541,507.92
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,512,935.49
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,858,917.59
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)	1,509,755.12
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)	7,679,455.96
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)	284,411.31
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)	731.50
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,129,725.51
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	65,341,877.71
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	188,853,377.89
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)	8.20%
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)	8.29%

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) 15,489,937.48

B. Carry-forward adjustment from prior year(s)

1. Carry-forward adjustment from the second prior year 117,036.01
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 (8.18%) times Part III, Line B19); zero if negative 158,767.18
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.18%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.18%) times Part III, Line B19); zero if positive 0.00

D. Preliminary carry-forward adjustment (Line C1 or C2) 158,767.18

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) 158,767.18

Approved
indirect cost
rate: 8.18%

Highest rate
used in any
program: 8.18%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	1100	551,198.13	45,088.00	8.18%
01	3010	521,280.33	42,640.71	8.18%
01	3025	178,271.10	14,582.58	8.18%
01	3060	5,699,041.17	466,181.56	8.18%
01	3061	917,090.78	75,018.03	8.18%
01	3110	436,824.95	35,732.28	8.18%
01	3182	474,181.80	38,788.06	8.18%
01	3183	67,319.03	5,506.70	8.18%
01	3310	2,530,483.45	206,993.55	8.18%
01	3315	153,813.47	12,581.94	8.18%
01	3327	15,094.34	1,234.66	8.18%
01	3345	2,567.95	210.05	8.18%
01	3385	83,069.88	6,795.12	8.18%
01	3395	14,010.91	1,146.09	8.18%
01	3550	44,954.83	2,247.74	5.00%
01	4035	63,602.97	5,202.72	8.18%
01	4123	137,846.85	6,892.34	5.00%
01	4124	614,051.35	30,702.57	5.00%
01	4127	36,933.96	3,021.19	8.18%
01	4203	64,690.28	4,989.80	7.71%
01	5310	64,513.11	3,999.81	6.20%
01	5610	1,155,481.60	94,518.40	8.18%
01	5630	91,393.95	7,476.03	8.18%
01	5810	217,497.17	17,791.27	8.18%
01	6010	3,730,896.12	186,544.82	5.00%
01	6018	297,738.06	24,354.97	8.18%
01	6019	233,782.06	19,123.38	8.18%
01	6054	47,579.78	3,892.46	8.18%
01	6057	139,034.82	11,372.90	8.18%
01	6266	512,884.11	41,953.92	8.18%
01	6318	61,416.47	5,023.86	8.18%
01	6332	656,619.11	53,711.45	8.18%
01	6333	664,462.08	54,352.98	8.18%
01	6387	310,343.27	25,386.08	8.18%
01	6388	431,792.75	17,271.70	4.00%
01	6500	45,244,543.30	3,701,003.66	8.18%
01	6510	4,824,035.62	394,606.11	8.18%
01	6515	17,447.77	1,427.23	8.18%

Unaudited Actuals
2025-26 Unaudited Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

01	6520	124,043.25	10,146.75	8.18%
01	6546	1,585,220.06	129,671.00	8.18%
01	6680	37,924.00	3,102.18	8.18%
01	6685	38,158.10	3,121.33	8.18%
01	6762	220,358.62	18,025.33	8.18%
01	6770	189,015.29	1,890.15	1.00%
01	7311	50,774.70	4,153.30	8.18%
01	7339	47,472.78	3,883.27	8.18%
01	7366	459,733.36	37,606.19	8.18%
01	7399	555,489.15	45,439.01	8.18%
01	7413	20,880.68	1,708.04	8.18%
01	7435	203,447.86	16,642.04	8.18%
01	7810	2,474,915.27	198,653.91	8.03%
01	8150	1,488,038.64	121,721.56	8.18%
01	9010	6,025,500.20	468,898.43	7.78%
09	1100	72,504.16	5,930.84	8.18%
09	2600	132,834.47	10,865.86	8.18%
09	3010	110,130.21	9,008.65	8.18%
09	3182	154,408.35	12,630.61	8.18%
09	3327	4,909.43	401.57	8.18%
09	4035	19,971.22	1,633.65	8.18%
09	4127	10,486.04	857.76	8.18%
09	4203	5,865.07	479.76	8.18%
09	6019	104,052.98	8,511.54	8.18%
09	6332	331,579.90	27,123.24	8.18%
09	6500	420,793.14	34,420.88	8.18%
09	6546	20,511.55	1,677.86	8.18%
09	6762	28,244.64	2,310.41	8.18%
09	6770	50,721.30	507.21	1.00%
09	7339	58,670.57	4,799.26	8.18%
09	7412	28,840.73	2,359.16	8.18%
09	7413	94,816.18	7,755.93	8.18%
09	7435	78,428.60	6,415.46	8.18%
09	7810	410,205.97	33,554.85	8.18%
09	9010	42,433.68	3,471.09	8.18%
11	6371	1,824.72	149.26	8.18%
11	6391	698,887.76	34,944.39	5.00%
11	9010	406,085.03	20,304.25	5.00%
12	5025	811,790.68	66,404.48	8.18%
12	5035	891,517.93	72,925.99	8.18%
12	5050	5,915,678.43	483,902.50	8.18%
12	5055	104,510.00	8,548.92	8.18%
12	5061	274,018.05	22,414.68	8.18%
12	5062	1,850,033.78	151,332.76	8.18%
12	5160	70,069.33	5,731.67	8.18%
12	5210	17,706,314.42	1,448,376.52	8.18%
12	6040	10,945,205.47	895,317.81	8.18%
12	6041	1,820,623.96	148,927.04	8.18%
12	6042	1,577,682.57	129,054.43	8.18%
12	6045	6,219.34	508.74	8.18%

12	6100	2,644.07	216.28	8.18%
12	6102	223,579.65	18,288.81	8.18%
12	6105	4,272,297.17	349,473.91	8.18%
12	6110	347,560.34	28,430.44	8.18%
12	6123	81,797.00	6,691.00	8.18%
12	6127	566,650.00	46,352.00	8.18%
12	6128	99,922.81	8,173.69	8.18%
12	6160	7,719,423.53	344,946.41	4.47%
12	7810	2,922.82	239.08	8.18%
12	9010	9,762,438.59	749,009.45	7.67%

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	954,546.10		413,071.14	1,367,617.24
2. State Lottery Revenue	8560	340,175.60		151,057.47	491,233.07
3. Other Local Revenue	8600-8799	0.00		15,322.61	15,322.61
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)		1,294,721.70	0.00	579,451.22	1,874,172.92
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	143,609.09		0.00	143,609.09
2. Classified Salaries	2000-2999	28,219.69		0.00	28,219.69
3. Employee Benefits	3000-3999	79,650.01		0.00	79,650.01
4. Books and Supplies	4000-4999	194,988.37		32,854.41	227,842.78
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	177,235.13			177,235.13
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			148,770.55	148,770.55
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	51,018.84			51,018.84
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)		674,721.13	0.00	181,624.96	856,346.09
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	620,000.57	0.00	397,826.26	1,017,826.83
D. COMMENTS:					
Online Curriculum designed for classroom use by students.					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	153,775,149.02
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	16,030,134.11
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	858,053.39
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	4,858,771.61
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	626,167.94
4. Other Transfers Out	All	9200	7200-7299	47,043.92
5. Interfund Transfers Out	All	9300	7600-7629	700,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	233,054.07
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	22,382,398.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				29,705,488.93
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				108,039,525.98
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				624.96
B. Expenditures per ADA (Line I.E divided by Line II.A)				172,874.31
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.)			95,089,119.11	137,644.74
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)			95,089,119.11	137,644.74
B. Required effort (Line A.2 times 90%)			85,580,207.20	123,880.27
C. Current year expenditures (Line I.E and Line II.B)			108,039,525.98	172,874.31
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

	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)			
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	50,352.72	39,401.22	46,779.49	331,891.74	2,945,256.24	0.00	298,498.11		
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)									
Instructional Goals									
0001 Pre-Kindergarten									
1110 Regular Education, K-12	72.73	72.73	72.73	72.73					
3100 Alternative Schools									
3300 Independent Study Centers									
3400 Opportunity Schools									
3500 County Community Schools	76.27	76.27	76.27	76.27	105.94		12.00		
3550 Community Day Schools									
3600 Juvenile Courts	18.97	18.97	18.97	18.97	1.12				
3700 Specialized Secondary Programs									
3800 Career Technical Education									
4110 Regular Education, Adult									
4620 Adult Correctional Education									
4630 Adult Career Technical Education									
4760 Bilingual									
4850 Migrant Education	105.50	105.50	105.50	105.50	4.11				
4900 Other Supplemental Education	163.07	163.07	163.07	163.07	1.50				
5000-5999 Special Education (allocated to 5001)	406.71	406.71	406.71	406.71	86.92				
6000 ROC/P	57.33	57.33	57.33	57.33	13.87		3.00		
Other Goals									
7110 Nonagency - Educational									
7150 Nonagency - Other									
8100 Community Services	4.00	4.00	4.00	4.00					
8500 Child Care and Development Services									
8800 County Services to Districts									
Other Funds									
-- Adult Education (Fund 11)									
-- Child Development (Fund 12)									
-- Cafeteria (Funds 13 & 61)									

	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)	
C. Total Allocation Factors	904.58	904.58	904.58	904.58	213.46	0.00	15.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule DC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals 0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
	Regular Education, K-12	11,574,343.27	37,662.30	11,612,005.57	867,319.17		12,499,324.74
	Alternative Schools	0.00	0.00	0.00	0.00		0.00
	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
	County Community Schools	10,395,998.38	1,740,021.86	12,136,020.26	927,361.20		13,063,381.46
	Community Day Schools	0.00	0.00	0.00	0.00		0.00
	Juvenile Courts	1,561,418.02	25,276.80	1,586,694.82	121,245.61		1,707,940.43
	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
	Career Technical Education	0.00	0.00	0.00	0.00		0.00
Other Goals 7110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
	Adult Career Technical Education	280,264.85	0.00	280,264.85	21,415.14		301,680.99
	Bilingual	0.00	0.00	0.00	0.00		0.00
	Migrant Education	6,642,666.50	111,340.35	6,754,026.85	516,101.85		7,270,128.70
	Other Supplemental Education	8,692,640.79	105,140.25	8,797,781.04	669,216.61		9,466,997.65
	Special Education	74,526,463.59	1,409,905.33	75,936,368.92	5,802,599.17		81,738,968.09
	Regional Occupational Ctr/Prg (ROC/P)	3,925,197.30	280,761.28	4,205,958.56	321,393.89		4,527,352.47
	Nonagency - Educational	233,054.07	0.00	233,054.07	17,808.58		250,862.65
	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
Other Costs 8600	Community Services	977,574.50	2,071.36	979,645.86	74,856.61		1,054,502.47
	Child Care and Development Services	20,826.80	0.00	20,826.80	1,591.46		22,418.26
	County Services to Districts	15,470,789.70	0.00	15,470,789.70	1,162,184.10		16,632,973.80
	Food Services					284,404.40	284,404.40
	Enterprise					541,507.92	541,507.92
	Facilities Acquisition & Construction					2,821,867.96	2,821,867.96
	Other Outgo					1,508,416.27	1,508,416.27
	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) times CAC, line E)				5,143,061.30		5,143,061.30
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 82, Function 7210, Object 7350)				(5,040,664.51)		(5,040,664.51)
	Total County School Service and Charter Schools Funds Expenditures	134,261,277.77	3,712,179.55	137,973,457.32	10,645,493.18	5,196,196.55	153,775,149.05

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	6,250,285.20	715,236.82	486,426.86	1,450,705.80	1,124,050.30	194,804.54	0.00			1,352,863.65	0.00	11,574,343.27
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3500	County Community Schools	4,026,105.62	1,047,270.04	219,064.38	1,862,420.76	1,949,112.61	374,453.41	0.00			917,562.66	0.00	10,365,996.36
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3600	Juvenile Courts	982,321.20	275,573.47	4,128.86	218,654.35	77,132.12	0.00	0.00			3,409.00	0.00	1,561,418.02
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	206,243.68	10,786.44	10,550.14	48,927.78	3,756.61	0.00	0.00			0.00	0.00	260,264.85
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	3,059,921.35	1,861,679.59	196,351.27	0.00	1,326,949.29	0.00	0.00			195,585.00	0.00	6,642,686.50
4900	Other Supplemental Education	4,699,941.39	2,767,338.70	514,555.20	195,064.12	387,209.39	0.00	0.00			69,532.00	0.00	8,652,640.79
5000-5999	Special Education	38,019,966.32	4,128,821.64	0.00	4,380,513.43	14,915,826.47	9,997,609.19	0.00			2,821,166.54	268,560.00	74,526,483.99
6000	ROC/CP	2,527,872.12	478,432.58	37,389.99	552,912.83	191,661.35	4,941.82	0.00			103,092.53	28,994.08	3,925,197.30
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	233,054.07	0.00	0.00	0.00	0.00	0.00	0.00	233,054.07
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	11,760.00	0.00		926,499.50	0.00	39,315.00	0.00	977,574.50
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00			20,826.80	0.00	0.00	0.00	20,826.80
8600	County Services to Districts		8,224,821.26	1,450,556.89	409,924.78	166,693.35	0.00			4,822,205.42	396,788.00	0.00	15,470,789.70
Total Direct Charged Costs		59,771,626.97	19,509,969.54	2,519,023.61	9,119,323.85	20,393,205.56	10,571,809.06	0.00	947,326.30	4,822,205.42	5,919,313.38	287,474.08	134,261,277.77

* Functions 7100-7199 for goals 8100 and 8500

Goal		Type of Program	Allocated Support Costs (Based on factors Input on Form PCRAF)				Total
			Full-Time Equivalents	Classroom Units	Pupils Transported		
Instructional Goals	0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	
	1110	Regular Education, K-12	37,662.30	0.00	0.00	37,662.30	
	3100	Alternative Schools	0.00	0.00	0.00	0.00	
	3300	Independent Study Centers	0.00	0.00	0.00	0.00	
	3400	Opportunity Schools	0.00	0.00	0.00	0.00	
	3500	County Community Schools	39,495.45	1,461,727.94	238,798.49	1,740,021.88	
	3550	Community Day Schools	0.00	0.00	0.00	0.00	
	3600	Juvenile Courts	9,823.38	15,453.42	0.00	25,276.80	
	3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	
	3800	Career Technical Education	0.00	0.00	0.00	0.00	
	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	54,631.82	56,708.53	0.00	111,340.35	
	4900	Other Supplemental Education	84,443.71	20,686.54	0.00	105,140.25	
5000-5999	Special Education (allocated to 5001)	210,609.57	1,199,285.76	0.00	1,409,905.33		
Other Goals	6000	ROC/P	29,687.61	191,374.05	59,699.62	280,761.28	
	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	2,071.36	0.00	0.00	2,071.36	
Other Funds	8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	
	8600	County Services to Districts	0.00	0.00	0.00	0.00	
	--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00	
	--	Child Development (Fund 12)	0.00	0.00	0.00	0.00	
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00		
Total Allocated Support Costs			468,425.20	2,945,256.24	298,498.11	3,712,179.55	

A. Central Administration Costs In County School Service and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	959,988.45
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-5999 and 9000, Objects 1000 - 7999)	96,975.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	10,435,979.70
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	4,191,234.55
5	Total Central Administration Costs In County School Service and Charter Schools Funds	15,866,157.70
B. Direct Charged and Allocated Costs In County School Service and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	134,261,277.77
2	Total Allocated Costs (from Form PCR, Column 2, Total)	3,712,179.55
3	Total Direct Charged and Allocated Costs In County School Service and Charter Schools Funds	137,973,457.32
C. Direct Charged Costs In Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,125,725.51
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	86,175,544.34
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs In Other Funds	87,305,269.85
D.	Total Direct Charged and Allocated Costs (B3 + C5)	205,278,727.17
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	7.84%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	284,404.40				284,404.40
Enterprise (Objects 1000-5999, 6400-6920)		541,507.92			541,507.92
Facilities Acquisition & Construction (Objects 1000-6700)			2,821,867.96		2,821,867.96
Other Outgo (Objects 1000 - 7999)				1,508,418.27	1,508,418.27
Total Other Costs	284,404.40	541,507.92	2,821,867.96	1,508,418.27	5,156,198.55

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

24 10249 0000000
Form SIAA
G8AX2UKYYA(2025-26)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(3,155,306.15)	0.00	(5,749,068.33)				
Other Sources/Uses Detail					718,907.58	700,000.00		
Fund Reconciliation							5,730,672.68	739,441.27
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	22,780.76		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	940,162.01	0.00	708,403.82	0.00				
Other Sources/Uses Detail					703,873.18	0.00		
Fund Reconciliation							754,567.33	982,143.22
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	82,962.00	0.00	55,397.90	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	15,309.91
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,132,182.14	0.00	4,985,266.61	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							460.95	6,048,806.56
13 CAFETERIA 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
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

24 10249 0000000
Form SIAA
G8AX2UKYYA(2025-26)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	700,000.00		
Fund Reconciliation							2,000,000.00	700,000.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					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

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				
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								
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								

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

24 10249 0000000
Form SIAA
G8AX2UKYYA(2025-26)

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
TOTALS	3,155,306.15	(3,155,306.15)	5,749,068.33	(5,749,068.33)	1,422,780.76	1,422,780.76	8,485,700.96	8,485,700.96

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

Merced County Office of Education

Merced 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)

WWC - 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
12-6102-0-0000-0000-9740	6102	9740	\$260,338.29
Explanation: CDE overpayment. Owe funds back to CDE			

GENERAL LEDGER CHECKS

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	7200-7600	(\$380,370.44)
Explanation: This check does not include the Function 7700.			
01	0000	8100	(\$5,231,126.58)
Explanation: The MCOE budgets maintenance and operation expenses in resources 0000 and 8150. The combination of these expenses does not equal the allocation funding charged to programs. The difference is beginning balances and contributions of unrestricted funding (RRMA contribution).			

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

Exception

FUND	RESOURCE	OBJECT	VALUE
01	0000	8650	(\$930.00)
Explanation: Closed invoice#251052-was never paid.			
01	6266	8590	(\$283,557.14)
Explanation: Funds owed back to CDE for Educator Effectiveness Block Grant.			

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

Exception

FUND	RESOURCE	VALUE
01	6266	(\$283,557.14)
Explanation: Funds owed back to CDE for Educator Effectiveness Block Grant.		
12	0000	(\$37,688.28)
Explanation: FMV EOY cash entry.		

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

Merced County Office of Education

Merced 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
12-6102-0-0000-0000-9740	6102	9740	\$260,338.29

Explanation: CDE overpayment. Owe funds back to CDE.

CHK-RESOURCExOBJECTB - (Informational) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
12-6102-0-0000-0000-9791	6102	9791	\$260,338.29

Explanation: CDE overpayment. Owe funds back to CDE.

GENERAL LEDGER CHECKS

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	7200-7600	(\$305,916.02)

Explanation: This check does not include the Function 7700.

01	0000	8100	(\$5,505,832.00)
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Explanation: The MCOE budgets maintenance and operation expenses in resources 0000 and 8150. The combination of these expenses does not equal the allocation funding charged to programs. The difference is beginning balances and contributions of unrestricted funding (RRMA contribution).