Fullerton School District
2025/2026 Unaudited Actuals



Board Report
September 15, 2026

FULLERTON SCHOOL DISTRICT

BUSINESS SERVICES DIVISION

DATE: **September 15, 2026**

TO: **Board of Trustees**
Gretchen Janson, Ed.D., District Superintendent

FROM: **Robert R. Coghlan, Ph.D.**
Assistant Superintendent, Business Services

SUBJECT: **2025-2026 UNAUDITED ACTUALS REPORT**

The Unaudited Actuals Report is one of three financial statements school districts are required to report to the State and provide to the public annually. Each report presents the actual results of financial operations for the year to date. The report presents information so that the District, County Office of Education, and State can review the District's fiscal viability for the current and two subsequent fiscal years. The three reports and the fiscal period reported are as follows:

Report	Period Covered	Filing Date
First Interim	July 1 – October 31	December 15
Second Interim	July 1 – January 31	March 17
Unaudited Actuals	July 1 – June 30	September 15

The Unaudited Actuals Report presents the final financial results for the fiscal year. The report presents detailed financial statements for each fund and account group of the District. The report also includes information on attendance, revenues, long-term debt, and other accounting and statistical information. The Unaudited Actuals Report provides the financial information that will be audited by our independent auditors, which will be the basis of our annual Audit Report.

Report Format: The State dictated the format for our annual financial reporting. Starting in 2022-2023, the State released its web-based system, which replaced the computer-based program used for its mandated format, which is very detailed. The actual report is over 140 pages long. For the purpose of this summary report, we have provided a comparative (prior year and current year) Statement of Revenue, Expenditures, and Changes in Fund Balance for each fund. This statement reports the actual results of operations for the fiscal years ending June 30, 2025, and 2026.

District Funds: All District funds are reported in the Unaudited Actuals Report. The District operates the following funds:

General Fund: The main operating fund of the District. All activities that are not required to be recorded in another fund are reported here. Most District transactions are recorded in the General Fund.

Student Activity Special Revenue Fund: Reports all financial activity from District Associated Student Body operations.

Child Development Fund: Reports financial activity related to Federal, State, local, and parent-funded childcare programs that the District runs.

Cafeteria Fund: Reports all financial activity from District Nutrition Services operations.

Deferred Maintenance Fund: Reports major District maintenance projects.

Building Fund: Reports receipts from sales of capital facilities bonds and expenditures for facilities projects. With the passage of Measure N, the District uses this fund to account for bond issuance and voter-approved facility projects.

Capital Facilities Fund: Reports revenues received from developer fees and capital expenditures made necessary by growth in student enrollment.

Special Reserve Fund for Capital Outlay Projects: Reports receipt of redevelopment fees. This fund exists to provide for the accumulation of general fund money for capital outlay purposes.

Capital Projects Fund-Blended Component Units: Reports revenues and expenditures from the District's two Community Facility Districts (CFDs): District No. 2000-1 (Van Daele, District 40) and District No. 2001-1 (Amerige Heights, District 48).

Bond Interest and Redemption Fund: Reports taxes collected and repayment of capital improvement bonds.

Self-Insurance Fund: Reports three sub-funds: Dental, Property and Liability, and Workers' Compensation. These funds account for the financial activities associated with the self-insurance risks assumed by the District.

The District is required to use Governmental Accounting Standards, which means that funds are kept on a modified accrual basis. In general, the District accrues only current receivables and payables. Long-term assets and liabilities are accounted for separately in two account groups:

Long-Term Debt Group of Accounts: Records debt that entails a multi-year commitment.

Fixed Assets Group of Accounts: Records capitalized fixed assets (buildings, land, equipment) and associated depreciation.

Financial Summary: The total general fund experienced a net decrease in the ending fund balance for the year. The unrestricted general fund had excess expenditures over revenues and other financing sources for the year. The restricted general fund experienced excess expenditures over revenues for the year, primarily due to restricted multi-year entitlements. Summary results as of June 30, 2026, were as follows:

	Unrestricted	Restricted	Total General Fund
Revenues	$149,005,852	$55,423,520	$204,429,372
Expenditures	(121,550,705)	(90,320,128)	(211,870,833)
Contributions	(27,734,371)	27,734,371	Ø
Net Increase (Decrease) in Fund Balance	**$ (279,224)**	**$(7,162,237)**	**$ (7,441,461)**

Ending Fund Balance: This provides the District with a General Fund ending fund balance of $43,538,251. This is comprised of:

Nonspendable	$ 554,630
Legally Restricted Balances	18,076,573
Assigned Balances	4,187,964
Designated for Economic Uncertainties	6,374,244
Committed Balances	11,500,000
Unassigned	2,844,840
TOTAL	**$43,538,251**

Restricted Fund Balance Program Description	
Expanded Learning Opportunities Program	$ 2,409,741
Student Support and Professional Dev Discretionary Block Grant	1,159,184
Literacy Coaches and Reading Specialists Grant Program	180,742
Lottery: Instructional Materials	1,785,040
CA Community Schools Partnership Act	4,433,261
Special Education Early Intervention Preschool Grant	907,858
Arts and Music in Schools (Prop 28)	1,204,284
Kitchen Infrastructure Upgrades, Staffing, Training, and Procurement	31,820
Food Service Staff Retention & Recruitment	518,724
Classified School Employee Professional Development Block Grant	9,345
Learning Recovery Emergency Block Grant	879,429
Literacy Screenings (Prop 98)	167,939
Medi-Cal LEA Billing	2,765,478
School Donation Balances	1,552,599
Community Engagement Initiative	71,129
Total Restricted Balance	**$18,076,573**

FULLERTON ELEMENTARY SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND
2025-2026

	Unaudited Actuals 2024-25	Unaudited Actuals 2025-26
Revenues		
LCFF	$ 140,169,814	$ 143,025,531
Federal Revenues	-	-
State Revenues	3,413,772	3,483,898
Other Local Revenues	4,404,043	2,496,423
Total Revenues	$ 147,987,629	$ 149,005,852
Expenditures		
Certificated Salaries	$ 57,750,937	$ 60,112,442
Classified Salaries	20,259,165	21,398,127
Employee Benefits	31,415,870	32,225,065
Books and Supplies	3,755,078	3,791,771
Services and Other Operating	8,451,709	6,025,974
Capital Outlay	212,555	808,862
Other Outgo	1,037,451	1,160,954
Direct Support	(1,948,864)	(3,368,536)
Total Expenditures	$ 120,933,900	$ 122,154,660
Excess (deficiency) of revenues over expenditures	$ 27,053,729	$ 26,851,192
Other Financing Sources (Uses)		
Interfund Transfers In	$ 40,392	$ 603,955
Interfund Transfers Out	-	-
Contributions	(26,848,277)	(27,734,371)
Total Other Financing Sources (Uses)	$ (26,807,885)	$ (27,130,417)
Excess (deficiency) of revenues over expenditures and other sources (uses)	$ 245,844	$ (279,224)
Beginning Fund Balance	$ 25,495,059	$ 25,740,903
Other Restatements	-	-
Adjusted Beginning Fund Balance	25,495,059	25,740,903
Ending Fund Balance	$ 25,740,903	$ 25,461,679
Components of Ending Fund Balance:		
Reserve for Revolving Cash	*$ 100,000*	*$ 100,000*
Reserve for Stores	*35,827*	*30,773*
Reserve for Prepaid Exp	*773,173*	*423,858*
Reserve for Econ Uncertainties	*6,000,076*	*6,374,244*
Restricted	-	-
Committed	*11,500,000*	*11,500,000*
Assigned	*4,571,746*	*4,187,964*
Unassigned	*2,760,081*	*2,844,840*
Total Ending Fund Balance	*$ 25,740,903*	*$ 25,461,679*

FULLERTON ELEMENTARY SCHOOL DISTRICT
RESTRICTED GENERAL FUND
2025-2026

	Unaudited Actuals 2024-25	Unaudited Actuals 2025-26
Revenues		
LCFF	$ -	$ -
Federal Revenues	5,983,366	5,853,999
State Revenues	28,997,353	32,842,195
Other Local Revenues	16,382,745	16,727,326
Total Revenues	$ 51,363,464	$ 55,423,520
Expenditures		
Certificated Salaries	$ 20,172,179	$ 20,103,597
Classified Salaries	13,347,102	16,487,003
Employee Benefits	20,839,846	24,466,944
Books and Supplies	4,551,627	5,029,350
Services and Other Operating	13,370,454	17,122,679
Capital Outlay	3,676,309	2,951,449
Other Outgo	1,720,398	1,441,143
Direct Support	1,390,712	2,717,962
Total Expenditures	$ 79,068,627	$ 90,320,128
Excess (deficiency) of revenues over expenditures	$ (27,705,163)	$ (34,896,608)
Other Financing Sources (Uses)		
Interfund Transfers In	$ -	$ -
Interfund Transfers Out	-	-
Contributions	26,848,277	27,734,371
Total Other Financing Sources (Uses)	$ 26,848,277	$ 27,734,371
Excess (deficiency) of revenues over expenditures and other sources (uses)	$ (856,886)	$ (7,162,237)
Beginning Fund Balance	$ 26,095,696	$ 25,238,810
Other Restatements	-	-
Adjusted Beginning Fund Balance	26,095,696	25,238,810
Ending Fund Balance	$ 25,238,810	$ 18,076,572
Components of Ending Fund Balance:		
Reserve for Revolving Cash	*$ -*	*$ -*
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	-	-
Committed	-	-
Assigned	*25,238,810*	*18,076,573*
Unassigned		
Total Ending Fund Balance	*$ 25,238,810*	*$ 18,076,573*

FULLERTON ELEMENTARY SCHOOL DISTRICT
COMBINED GENERAL FUND
2025-2026

	Unaudited Actuals 2024-25	Unaudited Actuals 2025-26
Revenues		
LCFF	$ 140,169,814	$ 143,025,531
Federal Revenues	5,983,366	5,853,999
State Revenues	32,411,125	36,326,093
Other Local Revenues	20,786,788	19,223,749
Total Revenues	$ 199,351,093	$ 204,429,372
Expenditures		
Certificated Salaries	$ 77,923,115	$ 80,216,040
Classified Salaries	33,606,267	37,885,130
Employee Benefits	52,255,717	56,692,009
Books and Supplies	8,306,704	8,821,120
Services and Other Operating	21,822,163	23,148,653
Capital Outlay	3,888,864	3,760,311
Other Outgo	2,757,849	2,602,097
Direct Support	(558,152)	(650,573)
Total Expenditures	$ 200,002,527	$ 212,474,788
Excess (deficiency) of revenues over expenditures	$ (651,435)	$ (8,045,416)
Other Financing Sources (Uses)		
Interfund Transfers In	$ 40,392	$ 603,955
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	$ 40,392	$ 603,955
Excess (deficiency) of revenues over expenditures and other sources (uses)	$ (611,043)	$ (7,441,461)
Beginning Fund Balance	$ 51,590,755	$ 50,979,713
Other Restatements	-	-
Adjusted Beginning Fund Balance	54,745,419	50,979,713
Ending Fund Balance	$ 50,979,713	$ 43,538,251
Components of Ending Fund Balance:		
Reserve for Revolving Cash	*$ 100,000*	*$ 100,000*
Reserve for Stores	*35,827*	*30,773*
Reserve for Prepaid Exp	*773,173*	*423,858*
Reserve for Econ Uncertainties	*6,000,076*	*6,374,244*
Restricted	*25,238,810*	*18,076,573*
Committed	*11,500,000*	*11,500,000*
Assigned	*4,571,746*	*4,187,964*
Unassigned	*2,760,081*	*2,844,840*
Total Ending Fund Balance	*$ 50,979,713*	*$ 43,538,251*

FULLERTON ELEMENTARY SCHOOL DISTRICT
STUDENT ACTIVITY FUND
2025-2026

	Unaudited Actuals 2024-25	Unaudited Actuals 2025-26
Revenues		
LCFF	$ -	$ -
Federal Revenues	-	-
State Revenues	-	-
Other Local Revenues	325,051	333,972
Total Revenues	$ 325,051	$ 333,972
Expenditures		
Certificated Salaries	$ -	$ -
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	69,023	153,297
Services and Other Operating	227,412	211,560
Capital Outlay	-	-
Other Outgo	-	-
Direct Support	-	-
Total Expenditures	$ 296,434	$ 364,857
Excess (deficiency) of revenues over expenditures	$ 28,616	$ (30,885)
Other Financing Sources (Uses)		
Interfund Transfers In	$ -	$ -
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	$ -	$ -
Excess (deficiency) of revenues over expenditures and other sources (uses)	$ 28,616	$ (30,885)
Beginning Fund Balance	$ 196,949	$ 225,565
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	-	-
Ending Fund Balance	$ 225,565	$ 194,680
Components of Ending Fund Balance:		
Reserve for Revolving Cash	*$ -*	*$ -*
Reserve for Stores	-	-
Reserve for Prepaid Exp		
Reserve for Econ Uncertainties	-	-
Restricted	*225,565*	*194,680*
Committed	-	-
Assigned	-	-
Unassigned	-	-
Total Ending Fund Balance	*$ 225,565*	*$ 194,680*

FULLERTON ELEMENTARY SCHOOL DISTRICT
CHILD DEVELOPMENT FUND
2025-2026

	Unaudited Actuals 2024-25	Unaudited Actuals 2025-26
Revenues		
LCFF	$ -	$ -
Federal Revenues	-	-
State Revenues	3,749,869	3,999,441
Other Local Revenues	2,961,412	742,256
Total Revenues	$ 6,711,281	$ 4,741,696
Expenditures		
Certificated Salaries	$ 897,413	$ 848,756
Classified Salaries	2,563,052	1,561,843
Employee Benefits	1,570,483	1,144,159
Books and Supplies	563,303	191,022
Services and Other Operating	269,207	120,950
Capital Outlay	-	-
Other Outgo	-	-
Direct Support	288,637	284,925
Total Expenditures	$ 6,152,095	$ 4,151,656
Excess (deficiency) of revenues over expenditures	$ 559,186	$ 590,040
Other Financing Sources (Uses)		
Interfund Transfers In	$ -	$ -
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	$ -	$ -
Excess (deficiency) of revenues over expenditures and other sources (uses)	$ 559,186	$ 590,040
Beginning Fund Balance	$ 3,173,966	$ 3,733,152
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	3,173,966	3,733,152
Ending Fund Balance	$ 3,733,152	$ 4,323,192
Components of Ending Fund Balance:		
Reserve for Revolving Cash	*$ -*	*$ -*
Reserve for Stores	-	-
Reserve for Prepaid Exp		
Reserve for Econ Uncertainties	-	-
Restricted	*2,975,771*	*3,648,289*
Committed	-	-
Assigned	*757,381*	*674,903*
Unassigned	-	-
Total Ending Fund Balance	*$ 3,733,152*	*$ 4,323,192*

FULLERTON ELEMENTARY SCHOOL DISTRICT
CAFETERIA FUND
2025-2026

	Unaudited Actuals 2024-25	Unaudited Actuals 2025-26
Revenues		
LCFF	$ -	$ -
Federal Revenues	5,688,068	5,897,349
State Revenues	4,124,531	4,334,764
Other Local Revenues	260,018	251,501
Total Revenues	$ 10,072,617	$ 10,483,614
Expenditures		
Certificated Salaries	$ -	$ -
Classified Salaries	3,037,666	3,293,980
Employee Benefits	1,575,548	1,748,902
Books and Supplies	3,900,673	5,311,734
Services and Other Operating	399,464	354,990
Capital Outlay	59,813	526,949
Other Outgo	-	-
Direct Support	269,515	365,648
Total Expenditures	$ 9,242,679	$ 11,602,203
Excess (deficiency) of revenues over expenditures	$ 829,938	$ (1,118,589)
Other Financing Sources (Uses)		
Interfund Transfers In	$ -	$ -
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	$ -	$ -
Excess (deficiency) of revenues over expenditures and other sources (uses)	$ 829,938	$ (1,118,589)
Beginning Fund Balance	$ 10,903,831	$ 11,733,769
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	10,903,831	11,733,769
Ending Fund Balance	$ 11,733,769	$ 10,615,180
Components of Ending Fund Balance:		
Reserve for Revolving Cash	*$ 229*	*$ 100*
Reserve for Stores	*929,240*	*261,945*
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	*10,804,300*	*10,353,135*
Committed	-	-
Assigned	-	-
Unassigned	-	-
Total Ending Fund Balance	*$ 11,733,769*	*$ 10,615,180*

FULLERTON ELEMENTARY SCHOOL DISTRICT
DEFERRED MAINTENANCE FUND
2025-2026

	Unaudited Actuals 2024-25	Unaudited Actuals 2025-26
Revenues		
LCFF	$ -	$ -
Federal Revenues	-	-
State Revenues	-	-
Other Local Revenues	3	99,641
Total Revenues	$ 3	$ 99,641
Expenditures		
Certificated Salaries	$ -	$ -
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services and Other Operating	-	5,689
Capital Outlay	-	19,179
Other Outgo	-	-
Direct Support	-	-
Total Expenditures	$ -	$ 24,868
Excess (deficiency) of revenues over expenditures	$ 3	$ 74,772
Other Financing Sources (Uses)		
Interfund Transfers In	$ -	$ -
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	$ -	$ -
Excess (deficiency) of revenues over expenditures and other sources (uses)	$ 3	$ 74,772
Beginning Fund Balance	$ 56	$ 59
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	56	59
Ending Fund Balance	$ 59	$ 74,831
Components of Ending Fund Balance:		
Reserve for Revolving Cash	*$ -*	*$ -*
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	*59*	*74,831*
Committed	-	-
Assigned	-	-
Unassigned	-	-
Total Ending Fund Balance	*$ 59*	*$ 74,831*

FULLERTON ELEMENTARY SCHOOL DISTRICT
BUILDING FUND
2025-2026

	Unaudited Actuals 2024-25	Unaudited Actuals 2025-26
Revenues		
LCFF	$ -	$ -
Federal Revenues	-	-
State Revenues	-	-
Other Local Revenues	741,347	663,060
Total Revenues	$ 741,347	$ 663,060
Expenditures		
Certificated Salaries	$ -	$ -
Classified Salaries	135,428	398,677
Employee Benefits	69,971	199,419
Books and Supplies	-	-
Services and Other Operating	347,464	99,980
Capital Outlay	10,611,082	24,232,264
Other Outgo	-	-
Direct Support	-	-
Total Expenditures	$ 11,163,944	$ 24,930,340
Excess (deficiency) of revenues over expenditures	$ (10,422,597)	$ (24,267,280)
Other Financing Sources (Uses)		
Interfund Transfers In	$ -	$ -
Interfund Transfers Out	-	-
Other Sources	49,000,000	-
Total Other Financing Sources (Uses)	$ 49,000,000	$ -
Excess (deficiency) of revenues over expenditures and other sources (uses)	$ 38,577,403	$ (24,267,280)
Beginning Fund Balance	$ 845	$ 38,578,248
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	845	38,578,248
Ending Fund Balance	$ 38,578,248	$ 14,310,968
Components of Ending Fund Balance:		
Reserve for Revolving Cash	*$ -*	*$ -*
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	*38,577,355*	*14,310,046*
Committed	-	-
Assigned	*893*	*923*
Unassigned	-	-
Total Ending Fund Balance	*$ 38,578,248*	*$ 14,310,968*

FULLERTON ELEMENTARY SCHOOL DISTRICT
CAPITAL FACILITIES FUND
2025-2026

	Unaudited Actuals 2024-25	Unaudited Actuals 2025-26
Revenues		
LCFF	$ -	$ -
Federal Revenues	-	-
State Revenues	-	-
Other Local Revenues	835,389	2,053,297
Total Revenues	$ 835,389	$ 2,053,297
Expenditures		
Certificated Salaries	$ -	$ -
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services and Other Operating	80,813	28,539
Capital Outlay	1,052,268	141,585
Other Outgo	31,460	1,253,760
Direct Support	-	-
Total Expenditures	$ 1,164,541	$ 1,423,884
Excess (deficiency) of revenues over expenditures	$ (329,152)	$ 629,413
Other Financing Sources (Uses)		
Interfund Transfers In	$ -	$ -
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	$ -	$ -
Excess (deficiency) of revenues over expenditures and other sources (uses)	$ (329,152)	$ 629,413
Beginning Fund Balance	$ 1,983,628	$ 1,654,476
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	1,983,628	1,654,476
Ending Fund Balance	$ 1,654,476	$ 2,283,889
Components of Ending Fund Balance:		
Reserve for Revolving Cash	*$ -*	*$ -*
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	*1,654,476*	*2,283,889*
Committed	-	-
Assigned	-	-
Unassigned	-	-
Total Ending Fund Balance	*$ 1,654,476*	*$ 2,283,889*

FULLERTON ELEMENTARY SCHOOL DISTRICT
SPECIAL RESERVE FUND-CAPITAL OUTLAY PROJECTS
2025-2026

	Unaudited Actuals 2024-25	Unaudited Actuals 2025-26
Revenues		
LCFF	$ -	$ -
Federal Revenues	-	-
State Revenues	-	-
Other Local Revenues	1,973,409	2,069,813
Total Revenues	$ 1,973,409	$ 2,069,813
Expenditures		
Certificated Salaries	$ -	$ -
Classified Salaries	208,875	217,948
Employee Benefits	142,677	145,855
Books and Supplies	-	-
Services and Other Operating	88,819	107,005
Capital Outlay	1,181,987	1,210,905
Other Outgo	-	187,187
Direct Support	-	-
Total Expenditures	$ 1,622,359	$ 1,868,899
Excess (deficiency) of revenues over expenditures	$ 351,050	$ 200,914
Other Financing Sources (Uses)		
Interfund Transfers In	$ -	$ -
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	$ -	$ -
Excess (deficiency) of revenues over expenditures and other sources (uses)	$ 351,050	$ 200,914
Beginning Fund Balance	$ 3,471,322	$ 3,822,372
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	3,471,322	3,822,372
Ending Fund Balance	$ 3,822,372	$ 4,023,287
Components of Ending Fund Balance:		
Reserve for Revolving Cash	*$ -*	*$ -*
Reserve for Stores	*-*	*-*
Reserve for Prepaid Exp	*-*	*-*
Reserve for Econ Uncertainties	*-*	*-*
Restricted	*3,653,340*	*4,014,695*
Committed	*-*	*-*
Assigned	*169,032*	*8,592*
Unassigned	*-*	*-*
Total Ending Fund Balance	*$ 3,822,372*	*$ 4,023,286*

FULLERTON ELEMENTARY SCHOOL DISTRICT
CAPITAL PROJECTS FUND-BLENDED COMPONENTS
2025-2026

	Unaudited Actuals 2024-25	Unaudited Actuals 2025-26
Revenues		
LCFF	$ -	$ -
Federal Revenues	-	-
State Revenues	-	-
Other Local Revenues	1,184,003	901,418
Total Revenues	$ 1,184,003	$ 901,418
Expenditures		
Certificated Salaries	$ -	$ -
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services and Other Operating	167,724	172,632
Capital Outlay	-	-
Other Outgo	625,912	625,797
Direct Support	-	-
Total Expenditures	$ 793,636	$ 798,429
Excess (deficiency) of revenues over expenditures	$ 390,367	$ 102,989
Other Financing Sources (Uses)		
Interfund Transfers In	$ -	$ -
Interfund Transfers Out	-	-
Other Uses	253,158	193,905
Total Other Financing Sources (Uses)	$ (253,158)	$ (193,905)
Excess (deficiency) of revenues over expenditures and other sources (uses)	$ 137,209	$ (90,916)
Beginning Fund Balance	$ 609,209	$ 746,419
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	609,209	746,419
Ending Fund Balance	$ 746,419	$ 655,503
Components of Ending Fund Balance:		
Reserve for Revolving Cash	*$ -*	*$ -*
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	*746,419*	*655,503*
Committed	-	-
Assigned	-	-
Unassigned	-	-
Total Ending Fund Balance	*$ 746,419*	*$ 655,503*

FULLERTON ELEMENTARY SCHOOL DISTRICT
BOND INTEREST AND REDEMPTION FUND
2025-2026

	Unaudited Actuals 2024-25	Unaudited Actuals 2025-26
Revenues		
LCFF	$ -	$ -
Federal Revenues	-	-
State Revenues	17,725	18,300
Other Local Revenues	4,569,896	5,093,827
Total Revenues	$ 4,587,621	$ 5,112,127
Expenditures		
Certificated Salaries	$ -	$ -
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services and Other Operating	-	-
Capital Outlay	-	-
Other Outgo	4,463,340	6,664,346
Direct Support	-	-
Total Expenditures	$ 4,463,340	$ 6,664,346
Excess (deficiency) of revenues over expenditures	$ 124,281	$ (1,552,219)
Other Financing Sources (Uses)		
Interfund Transfers In	$ -	$ -
Interfund Transfers Out	-	-
Other Sources	4,083,767	-
Total Other Financing Sources (Uses)	$ 4,083,767	$ -
Excess (deficiency) of revenues over expenditures and other sources (uses)	$ 4,208,048	$ (1,552,219)
Beginning Fund Balance	$ 4,535,246	$ 8,759,963
Other Restatements	16,669	29,324
Adjusted Beginning Fund Balance	4,551,915	8,789,287
Ending Fund Balance	$ 8,759,963	$ 7,237,068
Components of Ending Fund Balance:		
Reserve for Revolving Cash	*$ -*	*$ -*
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	*8,759,963*	*7,237,068*
Committed	-	-
Assigned	-	-
Unassigned	-	-
Total Ending Fund Balance	*$ 8,759,963*	*$ 7,237,068*

FULLERTON ELEMENTARY SCHOOL DISTRICT
SELF INSURANCE FUND
2025-2026

		Unaudited Actuals 2024-25	Unaudited Actuals 2025-26
Revenues			
LCFF	$	-	-
Federal Revenues		-	-
State Revenues		-	742
Other Local Revenues		3,224,283	1,961,699
Total Revenues	$	3,224,283	1,962,441
Expenditures			
Certificated Salaries	$	-	15,915
Classified Salaries		223,786	241,099
Employee Benefits		119,876	126,441
Books and Supplies		24,498	44,894
Services and Other Operating		2,561,415	2,524,724
Capital Outlay		-	-
Other Outgo		-	-
Direct Support		-	-
Total Expenditures	$	2,929,574	2,953,072
Excess (deficiency) of revenues over expenditures	$	294,709	(990,630)
Other Financing Sources (Uses)			
Interfund Transfers In	$	-	-
Interfund Transfers Out		-	-
Contributions		-	-
Total Other Financing Sources (Uses)	$	-	-
Excess (deficiency) of revenues over expenditures and other sources (uses)	$	294,709	(990,630)
Beginning Net Position	$	4,119,865	4,414,574
Audit Adjustment		-	-
Adjusted Beginning Net Position		4,119,865	4,414,574
Ending Net Position	$	4,414,574	3,423,944
Components of Ending Net Position:			
Reserve for Revolving Cash	*$*	-	-
Reserve for Stores		-	-
Reserve for Prepaid Exp		-	-
Reserve for Econ Uncertainties		-	-
Restricted		-	-
Committed		-	-
Assigned		-	-
Unrestricted Net Position		*4,414,574*	*3,423,944*
Total Ending Net Position	*$*	*4,414,574*	*3,423,944*

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	63.43%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2027-28 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$0.00
	Adjusted Appropriations Limit	$101,482,634.64
	Appropriations Subject to Limit	$101,482,634.64
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	6.45%
	Fixed-with-carry-forward indirect cost rate for use in 2027-28 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed: _____ Date of Meeting: Sep 15, 2026

Clerk / Secretary of the Governing Board

(Original signature required)

Printed Name: Gretchen Janson, Ed.D. Title: Superintendent

To the Superintendent of Public Instruction:

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

Signed: _____ Date: _____

County Superintendent/Designee

(Original signature required)

Printed Name: Dean West, CPA Title: Assistant Superintendent, Business Services

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

For County Office of Education:	For School District:
Dean West, CPA	Robert R. Coghlan, Ph.D.
Name	Name
Assistant Superintendent, Business Services	Assistant Superintendent, Business Services
Title	Title
(714) 996-4229	(714) 447-7412
Telephone	Telephone
dwest@ocde.us	robert_coghlan@myfsd.org
E-mail Address	E-mail Address

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2025-26 Unaudited Actuals	2026-27 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units	G	G
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
DEBT	Schedule of Long-Term Liabilities	GS	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	143,025,531.00	0.00	143,025,531.00	146,241,872.00	0.00	146,241,872.00	2.2%
2) Federal Revenue		8100-8299	0.00	5,853,998.77	5,853,998.77	0.00	5,689,945.00	5,689,945.00	-2.8%
3) Other State Revenue		8300-8599	3,483,898.03	32,842,195.19	36,326,093.22	3,582,420.00	37,356,049.00	40,938,469.00	12.7%
4) Other Local Revenue		8600-8799	2,496,423.00	16,727,325.96	19,223,748.96	2,822,341.00	18,440,366.00	21,262,707.00	10.6%
5) TOTAL, REVENUES			149,005,852.03	55,423,519.92	204,429,371.95	152,646,633.00	61,486,360.00	214,132,993.00	4.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	60,112,442.40	20,103,597.46	80,216,039.86	58,506,356.00	19,216,253.00	77,722,609.00	-3.1%
2) Classified Salaries		2000-2999	21,398,127.49	16,487,002.91	37,885,130.40	21,604,127.00	17,073,402.00	38,677,529.00	2.1%
3) Employee Benefits		3000-3999	32,225,065.13	24,466,944.04	56,692,009.17	32,900,307.00	26,290,257.00	59,190,564.00	4.4%
4) Books and Supplies		4000-4999	3,791,770.69	5,029,349.79	8,821,120.48	3,644,679.00	4,348,596.00	7,993,275.00	-9.4%
5) Services and Other Operating Expenditures		5000-5999	6,025,973.89	17,122,679.36	23,148,653.25	7,560,294.00	14,789,387.00	22,349,681.00	-3.5%
6) Capital Outlay		6000-6999	808,861.74	2,951,449.00	3,760,310.74	120,000.00	1,346,400.00	1,466,400.00	-61.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,160,954.04	1,441,143.22	2,602,097.26	1,021,444.00	2,206,145.00	3,227,589.00	24.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,368,535.84)	2,717,962.42	(650,573.42)	(2,079,666.00)	1,550,534.00	(529,132.00)	-18.7%
9) TOTAL, EXPENDITURES			122,154,659.54	90,320,128.20	212,474,787.74	123,277,541.00	86,820,974.00	210,098,515.00	-1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			26,851,192.49	(34,896,608.28)	(8,045,415.79)	29,369,092.00	(25,334,614.00)	4,034,478.00	-150.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	603,954.54	0.00	603,954.54	100,000.00	0.00	100,000.00	-83.4%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(27,734,371.04)	27,734,371.04	0.00	(28,420,066.00)	28,420,066.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,130,416.50)	27,734,371.04	603,954.54	(28,320,066.00)	28,420,066.00	100,000.00	-83.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(279,224.01)	(7,162,237.24)	(7,441,461.25)	1,049,026.00	3,085,452.00	4,134,478.00	-155.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	25,740,902.93	25,238,809.79	50,979,712.72	25,461,678.92	18,076,572.55	43,538,251.47	-14.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			25,740,902.93	25,238,809.79	50,979,712.72	25,461,678.92	18,076,572.55	43,538,251.47	-14.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,740,902.93	25,238,809.79	50,979,712.72	25,461,678.92	18,076,572.55	43,538,251.47	-14.6%
2) Ending Balance, June 30 (E + F1e)			25,461,678.92	18,076,572.55	43,538,251.47	26,510,704.92	21,162,024.55	47,672,729.47	9.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	30,772.50	0.00	30,772.50	70,000.00	0.00	70,000.00	127.5%
Prepaid Items		9713	423,857.98	0.00	423,857.98	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	18,076,572.55	18,076,572.55	0.00	21,162,024.55	21,162,024.55	17.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	11,500,000.00	0.00	11,500,000.00	11,500,000.00	0.00	11,500,000.00	0.0%
d) Assigned									
Other Assignments		9780	4,187,964.45	0.00	4,187,964.45	4,000,000.00	0.00	4,000,000.00	-4.5%
Textbook Adoption	0000	9780	*1,250,000.00*		*1,250,000.00*			*0.00*	
Deferred Maintenance	0000	9780	*750,000.00*		*750,000.00*			*0.00*	
Departmental and School Site Carryover	0000	9780	*2,187,964.45*		*2,187,964.45*			*0.00*	
Textbook Adoption	0000	9780			*0.00*	*1,250,000.00*		*1,250,000.00*	
Deferred Maintenance	0000	9780			*0.00*	*750,000.00*		*750,000.00*	
Departmental and School Site Carryover	0000	9780			*0.00*	*2,000,000.00*		*2,000,000.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,374,244.00	0.00	6,374,244.00	6,302,956.00	0.00	6,302,956.00	-1.1%
Unassigned/Unappropriated Amount		9790	2,844,839.99	0.00	2,844,839.99	4,537,748.92	0.00	4,537,748.92	59.5%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	21,488,477.49	10,389,688.82	31,878,166.31				
1) Fair Value Adjustment to Cash in County Treasury		9111	95,490.56	0.00	95,490.56				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	100,000.00	0.00	100,000.00				
d) with Fiscal Agent/Trustee		9135	143,600.00	0.00	143,600.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
3) Accounts Receivable		9200	10,006,392.63	6,728,641.95	16,735,034.58				
4) Due from Grantor Government		9290	0.00	2,794,948.15	2,794,948.15				
5) Due from Other Funds		9310	162,976.51	0.00	162,976.51				
6) Stores		9320	30,772.50	0.00	30,772.50				
7) Prepaid Expenditures		9330	423,857.98	0.00	423,857.98				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			32,451,567.67	19,913,278.92	52,364,846.59				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	6,565,799.47	1,159,055.84	7,724,855.31				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	424,089.28	0.00	424,089.28				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	677,650.53	677,650.53				
6) TOTAL, LIABILITIES			6,989,888.75	1,836,706.37	8,826,595.12				
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)			25,461,678.92	18,076,572.55	43,538,251.47				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	64,893,696.47	0.00	64,893,696.47	63,881,369.00	0.00	63,881,369.00	-1.6%
Education Protection Account State Aid - Current Year		8012	2,189,776.00	0.00	2,189,776.00	2,151,616.00	0.00	2,151,616.00	-1.7%
State Aid - Prior Years		8019	214,335.00	0.00	214,335.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	187,629.04	0.00	187,629.04	193,258.00	0.00	193,258.00	3.0%
Timber Yield Tax		8022	.06	0.00	.06	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									

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)	
Secured Roll Taxes		8041	52,578,124.62	0.00	52,578,124.62	55,271,723.00	0.00	55,271,723.00	5.1%
Unsecured Roll Taxes		8042	1,719,657.67	0.00	1,719,657.67	1,883,616.00	0.00	1,883,616.00	9.5%
Prior Years' Taxes		8043	899,745.32	0.00	899,745.32	898,671.00	0.00	898,671.00	-0.1%
Supplemental Taxes		8044	2,069,839.23	0.00	2,069,839.23	2,000,623.00	0.00	2,000,623.00	-3.3%
Education Revenue Augmentation Fund (ERAF)		8045	9,671,065.00	0.00	9,671,065.00	10,556,877.00	0.00	10,556,877.00	9.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	8,601,662.59	0.00	8,601,662.59	9,404,119.00	0.00	9,404,119.00	9.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			143,025,531.00	0.00	143,025,531.00	146,241,872.00	0.00	146,241,872.00	2.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			143,025,531.00	0.00	143,025,531.00	146,241,872.00	0.00	146,241,872.00	2.2%
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	2,570,581.20	2,570,581.20	0.00	2,556,353.00	2,556,353.00	-0.6%
Special Education Discretionary Grants		8182	0.00	222,954.00	222,954.00	0.00	231,882.00	231,882.00	4.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,346,478.69	2,346,478.69		2,137,527.00	2,137,527.00	-8.9%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title II, Part A, Supporting Effective Instruction	4035	8290		280,464.11	280,464.11		326,729.00	326,729.00	16.5%
Title III, Immigrant Student Program	4201	8290		28,399.41	28,399.41		37,019.00	37,019.00	30.4%
Title III, English Learner Program	4203	8290		258,431.38	258,431.38		235,852.00	235,852.00	-8.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		146,689.98	146,689.98		164,583.00	164,583.00	12.2%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	5,853,998.77	5,853,998.77	0.00	5,689,945.00	5,689,945.00	-2.8%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	550,544.14	550,544.14	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	421,385.00	0.00	421,385.00	423,725.00	0.00	423,725.00	0.6%
Lottery - Unrestricted and Instructional Materials		8560	2,131,494.77	946,446.40	3,077,941.17	2,094,323.00	903,866.00	2,998,189.00	-2.6%
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		13,777,540.00	13,777,540.00		13,017,188.00	13,017,188.00	-5.5%
After School Education and Safety (ASES)	6010	8590		1,494,986.40	1,494,986.40		1,974,379.00	1,974,379.00	32.1%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		37,755.97	37,755.97		0.00	0.00	-100.0%
Arts and Music in Schools (Prop 28)	6770	8590		1,981,942.00	1,981,942.00		1,904,021.00	1,904,021.00	-3.9%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	931,018.26	14,052,980.28	14,983,998.54	1,064,372.00	19,556,595.00	20,620,967.00	37.6%
TOTAL, OTHER STATE REVENUE			3,483,898.03	32,842,195.19	36,326,093.22	3,582,420.00	37,356,049.00	40,938,469.00	12.7%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	417.57	0.00	417.57	10,000.00	0.00	10,000.00	2,294.8%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	116,781.44	0.00	116,781.44	200,000.00	0.00	200,000.00	71.3%
Interest		8660	1,718,214.42	0.00	1,718,214.42	1,700,000.00	0.00	1,700,000.00	-1.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(322,220.34)	0.00	(322,220.34)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	2,400.00	2,400.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	983,229.91	6,800,169.29	7,783,399.20	912,341.00	3,466,517.00	4,378,858.00	-43.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		9,924,756.67	9,924,756.67		14,973,849.00	14,973,849.00	50.9%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,496,423.00	16,727,325.96	19,223,748.96	2,822,341.00	18,440,366.00	21,262,707.00	10.6%
TOTAL, REVENUES			149,005,852.03	55,423,519.92	204,429,371.95	152,646,633.00	61,486,360.00	214,132,993.00	4.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	49,237,006.20	14,866,493.99	64,103,500.19	47,268,285.00	14,532,766.00	61,801,051.00	-3.6%
Certificated Pupil Support Salaries		1200	1,795,785.54	2,148,416.68	3,944,202.22	1,738,294.00	2,283,719.00	4,022,013.00	2.0%
Certificated Supervisors' and Administrators' Salaries		1300	8,424,115.87	2,596,899.02	11,021,014.89	8,769,145.00	2,145,057.00	10,914,202.00	-1.0%
Other Certificated Salaries		1900	655,534.79	491,787.77	1,147,322.56	730,632.00	254,711.00	985,343.00	-14.1%
TOTAL, CERTIFICATED SALARIES			60,112,442.40	20,103,597.46	80,216,039.86	58,506,356.00	19,216,253.00	77,722,609.00	-3.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,587,427.39	9,781,963.22	12,369,390.61	2,824,354.00	9,924,684.00	12,749,038.00	3.1%
Classified Support Salaries		2200	10,082,121.50	2,338,451.80	12,420,573.30	9,978,471.00	2,544,079.00	12,522,550.00	0.8%
Classified Supervisors' and Administrators' Salaries		2300	2,241,091.74	3,327,944.96	5,569,036.70	2,255,920.00	3,693,580.00	5,949,500.00	6.8%
Clerical, Technical and Office Salaries		2400	5,760,603.48	960,981.93	6,721,585.41	5,783,080.00	838,559.00	6,621,639.00	-1.5%
Other Classified Salaries		2900	726,883.38	77,661.00	804,544.38	762,302.00	72,500.00	834,802.00	3.8%
TOTAL, CLASSIFIED SALARIES			21,398,127.49	16,487,002.91	37,885,130.40	21,604,127.00	17,073,402.00	38,677,529.00	2.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	11,225,857.12	11,576,020.98	22,801,878.10	11,035,512.00	11,907,884.00	22,943,396.00	0.6%
PERS		3201-3202	5,070,624.40	3,818,546.27	8,889,170.67	5,048,105.00	3,955,186.00	9,003,291.00	1.3%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OASDI/Medicare/Alternative		3301-3302	2,461,149.51	1,491,747.51	3,952,897.02	2,689,530.00	1,600,809.00	4,290,339.00	8.5%
Health and Welfare Benefits		3401-3402	12,105,713.45	6,716,353.22	18,822,066.67	11,267,881.00	7,967,630.00	19,235,511.00	2.2%
Unemployment Insurance		3501-3502	38,757.48	17,859.78	56,617.26	40,138.00	18,269.00	58,407.00	3.2%
Workers' Compensation		3601-3602	734,833.89	329,767.74	1,064,601.63	721,014.00	328,884.00	1,049,898.00	-1.4%
OPEB, Allocated		3701-3702	238,620.44	516,648.54	755,268.98	1,121,977.00	511,595.00	1,633,572.00	116.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	349,508.84	0.00	349,508.84	976,150.00	0.00	976,150.00	179.3%
TOTAL, EMPLOYEE BENEFITS			32,225,065.13	24,466,944.04	56,692,009.17	32,900,307.00	26,290,257.00	59,190,564.00	4.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	234,598.44	234,598.44	0.00	762,544.00	762,544.00	225.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	3,538,220.33	4,295,591.13	7,833,811.46	3,495,482.00	3,332,052.00	6,827,534.00	-12.8%
Noncapitalized Equipment		4400	253,550.36	499,160.22	752,710.58	149,197.00	254,000.00	403,197.00	-46.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,791,770.69	5,029,349.79	8,821,120.48	3,644,679.00	4,348,596.00	7,993,275.00	-9.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	530,527.40	530,527.40	0.00	645,434.00	645,434.00	21.7%
Travel and Conferences		5200	305,423.56	230,053.71	535,477.27	225,956.00	253,256.00	479,212.00	-10.5%
Dues and Memberships		5300	77,218.04	3,199.19	80,417.23	63,470.00	550.00	64,020.00	-20.4%
Insurance		5400 - 5499	693,584.00	843,608.20	1,537,192.20	1,120,950.00	420,000.00	1,540,950.00	0.2%
Operations and Housekeeping Services		5500	1,819,923.60	1,476,148.00	3,296,071.60	3,161,000.00	0.00	3,161,000.00	-4.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	553,453.53	2,279,011.08	2,832,464.61	478,800.00	1,017,347.00	1,496,147.00	-47.2%
Transfers of Direct Costs		5710	(257,660.25)	257,660.25	0.00	(94,464.00)	94,464.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(12,664.05)	0.00	(12,664.05)	(3,300.00)	0.00	(3,300.00)	-73.9%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	2,507,861.52	11,458,348.52	13,966,210.04	2,146,540.00	12,299,736.00	14,446,276.00	3.4%
Communications		5900	338,833.94	44,123.01	382,956.95	461,342.00	58,600.00	519,942.00	35.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,025,973.89	17,122,679.36	23,148,653.25	7,560,294.00	14,789,387.00	22,349,681.00	-3.5%
CAPITAL OUTLAY									
Land		6100	0.00	1,104,359.45	1,104,359.45	0.00	600,000.00	600,000.00	-45.7%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,594,454.47	1,594,454.47	0.00	600,000.00	600,000.00	-62.4%
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Equipment		6400	194,740.98	87,477.09	282,218.07	20,000.00	56,400.00	76,400.00	-72.9%
Equipment Replacement		6500	10,166.22	165,157.99	175,324.21	0.00	90,000.00	90,000.00	-48.7%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	603,954.54	0.00	603,954.54	100,000.00	0.00	100,000.00	-83.4%
TOTAL, CAPITAL OUTLAY			808,861.74	2,951,449.00	3,760,310.74	120,000.00	1,346,400.00	1,466,400.00	-61.0%
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	161,744.27	161,744.27	0.00	200,000.00	200,000.00	23.7%
Payments to County Offices		7142	193,483.00	1,025,068.25	1,218,551.25	213,528.00	1,800,000.00	2,013,528.00	65.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	72,537.77	1,636.62	74,174.39	63,084.00	10,474.00	73,558.00	-0.8%
Other Debt Service - Principal		7439	894,933.27	252,694.08	1,147,627.35	744,832.00	195,671.00	940,503.00	-18.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,160,954.04	1,441,143.22	2,602,097.26	1,021,444.00	2,206,145.00	3,227,589.00	24.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,717,962.42)	2,717,962.42	0.00	(1,550,534.00)	1,550,534.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(650,573.42)	0.00	(650,573.42)	(529,132.00)	0.00	(529,132.00)	-18.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,368,535.84)	2,717,962.42	(650,573.42)	(2,079,666.00)	1,550,534.00	(529,132.00)	-18.7%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, EXPENDITURES			122,154,659.54	90,320,128.20	212,474,787.74	123,277,541.00	86,820,974.00	210,098,515.00	-1.1%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
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	603,954.54	0.00	603,954.54	100,000.00	0.00	100,000.00	-83.4%
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			603,954.54	0.00	603,954.54	100,000.00	0.00	100,000.00	-83.4%
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(27,734,371.04)	27,734,371.04	0.00	(28,420,066.00)	28,420,066.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(27,734,371.04)	27,734,371.04	0.00	(28,420,066.00)	28,420,066.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(27,130,416.50)	27,734,371.04	603,954.54	(28,320,066.00)	28,420,066.00	100,000.00	-83.4%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	143,025,531.00	0.00	143,025,531.00	146,241,872.00	0.00	146,241,872.00	2.2%
2) Federal Revenue		8100-8299	0.00	5,853,998.77	5,853,998.77	0.00	5,689,945.00	5,689,945.00	-2.8%
3) Other State Revenue		8300-8599	3,483,898.03	32,842,195.19	36,326,093.22	3,582,420.00	37,356,049.00	40,938,469.00	12.7%
4) Other Local Revenue		8600-8799	2,496,423.00	16,727,325.96	19,223,748.96	2,822,341.00	18,440,366.00	21,262,707.00	10.6%
5) TOTAL, REVENUES			149,005,852.03	55,423,519.92	204,429,371.95	152,646,633.00	61,486,360.00	214,132,993.00	4.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		74,375,292.21	55,456,194.49	129,831,486.70	73,198,156.00	55,536,148.00	128,734,304.00	-0.8%
2) Instruction - Related Services	2000-2999		16,658,213.61	12,789,132.25	29,447,345.86	17,755,495.00	13,422,401.00	31,177,896.00	5.9%
3) Pupil Services	3000-3999		9,760,164.52	5,912,474.25	15,672,638.77	8,991,870.00	6,631,360.00	15,623,230.00	-0.3%
4) Ancillary Services	4000-4999		4,300.64	0.00	4,300.64	10,888.00	0.00	10,888.00	153.2%
5) Community Services	5000-5999		0.00	60,771.83	60,771.83	0.00	18,354.00	18,354.00	-69.8%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		10,458,173.46	3,843,764.62	14,301,938.08	11,082,767.00	2,260,068.00	13,342,835.00	-6.7%
8) Plant Services	8000-8999		9,737,561.06	10,816,647.54	20,554,208.60	11,216,921.00	6,746,498.00	17,963,419.00	-12.6%
9) Other Outgo	9000-9999	Except 7600-7699	1,160,954.04	1,441,143.22	2,602,097.26	1,021,444.00	2,206,145.00	3,227,589.00	24.0%
10) TOTAL, EXPENDITURES			122,154,659.54	90,320,128.20	212,474,787.74	123,277,541.00	86,820,974.00	210,098,515.00	-1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			26,851,192.49	(34,896,608.28)	(8,045,415.79)	29,369,092.00	(25,334,614.00)	4,034,478.00	-150.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	603,954.54	0.00	603,954.54	100,000.00	0.00	100,000.00	-83.4%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(27,734,371.04)	27,734,371.04	0.00	(28,420,066.00)	28,420,066.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,130,416.50)	27,734,371.04	603,954.54	(28,320,066.00)	28,420,066.00	100,000.00	-83.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(279,224.01)	(7,162,237.24)	(7,441,461.25)	1,049,026.00	3,085,452.00	4,134,478.00	-155.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	25,740,902.93	25,238,809.79	50,979,712.72	25,461,678.92	18,076,572.55	43,538,251.47	-14.6%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,740,902.93	25,238,809.79	50,979,712.72	25,461,678.92	18,076,572.55	43,538,251.47	-14.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,740,902.93	25,238,809.79	50,979,712.72	25,461,678.92	18,076,572.55	43,538,251.47	-14.6%
2) Ending Balance, June 30 (E + F1e)			25,461,678.92	18,076,572.55	43,538,251.47	26,510,704.92	21,162,024.55	47,672,729.47	9.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	30,772.50	0.00	30,772.50	70,000.00	0.00	70,000.00	127.5%
Prepaid Items		9713	423,857.98	0.00	423,857.98	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	18,076,572.55	18,076,572.55	0.00	21,162,024.55	21,162,024.55	17.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	11,500,000.00	0.00	11,500,000.00	11,500,000.00	0.00	11,500,000.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	4,187,964.45	0.00	4,187,964.45	4,000,000.00	0.00	4,000,000.00	-4.5%
Textbook Adoption	0000	9780	*1,250,000.00*		*1,250,000.00*			*0.00*	
Deferred Maintenance	0000	9780	*750,000.00*		*750,000.00*			*0.00*	
Departmental and School Site Carryover	0000	9780	*2,187,964.45*		*2,187,964.45*			*0.00*	
Textbook Adoption	0000	9780			*0.00*	*1,250,000.00*		*1,250,000.00*	
Deferred Maintenance	0000	9780			*0.00*	*750,000.00*		*750,000.00*	
Departmental and School Site Carryover	0000	9780			*0.00*	*2,000,000.00*		*2,000,000.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,374,244.00	0.00	6,374,244.00	6,302,956.00	0.00	6,302,956.00	-1.1%
Unassigned/Unappropriated Amount		9790	2,844,839.99	0.00	2,844,839.99	4,537,748.92	0.00	4,537,748.92	59.5%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	2,409,740.92	2,409,740.92
6019	Student Support and Professional Development Discretionary Block Grant	1,159,183.83	6,177,847.83
6211	Literacy Coaches and Reading Specialists Grant Program	180,742.05	87,036.05
6300	Lottery: Instructional Materials	1,785,039.66	1,785,039.66
6332	CA Community Schools Partnership Act - Implementation Grant	4,433,260.78	2,249,748.78
6547	Special Education Early Intervention Preschool Grant	907,858.42	907,858.42
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,204,283.48	1,204,283.48
7041	Child Nutrition: Kitchen Infrastructure Upgrades, Staffing, Training, and Procurement Funds (2025 KIT Funds)	31,820.33	31,820.33
7042	Child Nutrition: Food Service Staff Retention & Recruitment Funds (2025 KIT Funds)	518,723.81	518,723.81
7311	Classified School Employee Professional Development Block Grant	9,345.06	9,345.06
7435	Learning Recovery Emergency Block Grant	879,429.32	1,301,551.32
7810	Other Restricted State	167,939.00	167,939.00
9010	Other Restricted Local	4,389,205.89	4,311,089.89
Total, Restricted Balance		18,076,572.55	21,162,024.55

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	333,971.99	298,000.00	-10.8%
5) TOTAL, REVENUES			333,971.99	298,000.00	-10.8%
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	153,297.07	150,000.00	-2.2%
5) Services and Other Operating Expenditures		5000-5999	211,560.35	180,000.00	-14.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			364,857.42	330,000.00	-9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(30,885.43)	(32,000.00)	3.6%
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)			(30,885.43)	(32,000.00)	3.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	225,565.24	194,679.81	-13.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			225,565.24	194,679.81	-13.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			225,565.24	194,679.81	-13.7%
2) Ending Balance, June 30 (E + F1e)			194,679.81	162,679.81	-16.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	194,679.81	162,679.81	-16.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	194,679.81		
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			194,679.81		
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)			194,679.81		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	92,541.51	58,000.00	-37.3%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	241,430.48	240,000.00	-0.6%
TOTAL, REVENUES			333,971.99	298,000.00	-10.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	153,297.07	150,000.00	-2.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			153,297.07	150,000.00	-2.2%
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	211,560.35	180,000.00	-14.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			211,560.35	180,000.00	-14.9%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			364,857.42	330,000.00	-9.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	333,971.99	298,000.00	-10.8%
5) TOTAL, REVENUES			333,971.99	298,000.00	-10.8%
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		364,857.42	330,000.00	-9.6%
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			364,857.42	330,000.00	-9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(30,885.43)	(32,000.00)	3.6%
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)			(30,885.43)	(32,000.00)	3.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	225,565.24	194,679.81	-13.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			225,565.24	194,679.81	-13.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			225,565.24	194,679.81	-13.7%
2) Ending Balance, June 30 (E + F1e)			194,679.81	162,679.81	-16.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	194,679.81	162,679.81	-16.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
8210	Student Activity Funds	194,679.81	162,679.81
Total, Restricted Balance		194,679.81	162,679.81

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,999,440.75	3,595,929.00	-10.1%
4) Other Local Revenue		8600-8799	742,255.51	815,000.00	9.8%
5) TOTAL, REVENUES			4,741,696.26	4,410,929.00	-7.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	848,756.37	890,357.00	4.9%
2) Classified Salaries		2000-2999	1,561,842.58	1,522,814.00	-2.5%
3) Employee Benefits		3000-3999	1,144,159.10	1,208,890.00	5.7%
4) Books and Supplies		4000-4999	191,022.14	333,559.00	74.6%
5) Services and Other Operating Expenditures		5000-5999	120,950.28	84,916.00	-29.8%
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	284,925.37	211,893.00	-25.6%
9) TOTAL, EXPENDITURES			4,151,655.84	4,252,429.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			590,040.42	158,500.00	-73.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			590,040.42	158,500.00	-73.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,733,151.80	4,323,192.22	15.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,733,151.80	4,323,192.22	15.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,733,151.80	4,323,192.22	15.8%
2) Ending Balance, June 30 (E + F1e)			4,323,192.22	4,481,692.22	3.7%
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	3,648,289.15	3,648,289.15	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	674,903.07	833,403.07	23.5%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,801,427.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	13,783.53		
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	25,200.62		
4) Due from Grantor Government		9290	11,250.00		
5) Due from Other Funds		9310	2,278.98		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,853,940.62		
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	155,844.74		
2) Due to Grantor Governments		9590	31,466.19		
3) Due to Other Funds		9610	194,975.76		
4) Current Loans		9640			
5) Unearned Revenue		9650	148,461.71		
6) TOTAL, LIABILITIES			530,748.40		
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)			4,323,192.22		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	3,105,343.81	3,100,000.00	-0.2%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	894,096.94	495,929.00	-44.5%
TOTAL, OTHER STATE REVENUE			3,999,440.75	3,595,929.00	-10.1%
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	197,209.29	180,000.00	-8.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(33,506.60)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	576,943.89	635,000.00	10.1%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,608.93	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			742,255.51	815,000.00	9.8%
TOTAL, REVENUES			4,741,696.26	4,410,929.00	-7.0%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Certificated Teachers' Salaries		1100	813,412.98	765,847.00	-5.8%
Certificated Pupil Support Salaries		1200	17,211.42	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	18,131.97	18,623.00	2.7%
Other Certificated Salaries		1900	0.00	105,887.00	New
TOTAL, CERTIFICATED SALARIES			848,756.37	890,357.00	4.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	978,842.82	867,496.00	-11.4%
Classified Support Salaries		2200	29,223.52	105,938.00	262.5%
Classified Supervisors' and Administrators' Salaries		2300	286,073.48	261,776.00	-8.5%
Clerical, Technical and Office Salaries		2400	267,702.76	287,604.00	7.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,561,842.58	1,522,814.00	-2.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	194,774.19	218,498.00	12.2%
PERS		3201-3202	382,671.16	379,738.00	-0.8%
OASDI/Medicare/Alternative		3301-3302	137,454.01	153,737.00	11.8%
Health and Welfare Benefits		3401-3402	372,585.27	400,219.00	7.4%
Unemployment Insurance		3501-3502	1,174.73	1,206.00	2.7%
Workers' Compensation		3601-3602	21,723.89	21,719.00	0.0%
OPEB, Allocated		3701-3702	33,775.85	33,773.00	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			1,144,159.10	1,208,890.00	5.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	158,898.59	298,059.00	87.6%
Noncapitalized Equipment		4400	32,123.55	35,500.00	10.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			191,022.14	333,559.00	74.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,741.43	5,316.00	-7.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,402.39	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,307.89	1,300.00	-43.7%
Professional/Consulting Services and Operating Expenditures		5800	102,707.10	71,800.00	-30.1%
Communications		5900	3,791.47	6,500.00	71.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			120,950.28	84,916.00	-29.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	284,925.37	211,893.00	-25.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			284,925.37	211,893.00	-25.6%
TOTAL, EXPENDITURES			4,151,655.84	4,252,429.00	2.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,999,440.75	3,595,929.00	-10.1%
4) Other Local Revenue		8600-8799	742,255.51	815,000.00	9.8%
5) TOTAL, REVENUES			4,741,696.26	4,410,929.00	-7.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,843,198.54	2,698,686.00	-5.1%
2) Instruction - Related Services	2000-2999		955,739.68	1,175,160.00	23.0%
3) Pupil Services	3000-3999		67,405.32	166,690.00	147.3%
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		284,925.37	211,893.00	-25.6%
8) Plant Services	8000-8999		386.93	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,151,655.84	4,252,429.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			590,040.42	158,500.00	-73.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			590,040.42	158,500.00	-73.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,733,151.80	4,323,192.22	15.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,733,151.80	4,323,192.22	15.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,733,151.80	4,323,192.22	15.8%
2) Ending Balance, June 30 (E + F1e)			4,323,192.22	4,481,692.22	3.7%
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	3,648,289.15	3,648,289.15	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	674,903.07	833,403.07	23.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5066	Early Education: ARP California State Preschool Program - Rate Supplements	531,162.00	531,162.00
6130	Early Education: Center-Based Reserve Account	583,005.15	583,005.15
7810	Other Restricted State	2,534,122.00	2,534,122.00
Total, Restricted Balance		3,648,289.15	3,648,289.15

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,897,348.71	5,632,704.00	-4.5%
3) Other State Revenue		8300-8599	4,334,763.71	4,313,820.00	-0.5%
4) Other Local Revenue		8600-8799	251,501.21	382,846.00	52.2%
5) TOTAL, REVENUES			10,483,613.63	10,329,370.00	-1.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,293,980.14	3,488,851.00	5.9%
3) Employee Benefits		3000-3999	1,748,901.97	1,946,637.00	11.3%
4) Books and Supplies		4000-4999	5,311,734.03	4,443,450.00	-16.3%
5) Services and Other Operating Expenditures		5000-5999	354,989.55	292,700.00	-17.5%
6) Capital Outlay		6000-6999	526,949.25	8,303,300.00	1,475.7%
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	365,648.05	317,239.00	-13.2%
9) TOTAL, EXPENDITURES			11,602,202.99	18,792,177.00	62.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,118,589.36)	(8,462,807.00)	656.6%
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)			(1,118,589.36)	(8,462,807.00)	656.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,733,769.35	10,615,179.99	-9.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,733,769.35	10,615,179.99	-9.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,733,769.35	10,615,179.99	-9.5%
2) Ending Balance, June 30 (E + F1e)			10,615,179.99	2,152,372.99	-79.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	100.00	0.00	-100.0%
Stores		9712	261,944.75	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,353,135.24	2,152,372.99	-79.2%
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	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	9,347,686.47		
c) in Revolving Cash Account		9130	100.00		
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	138.90		
4) Due from Grantor Government		9290	2,891,452.04		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	261,944.75		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			12,501,322.16		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,746,531.66		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	139,610.51		
6) TOTAL, LIABILITIES			1,886,142.17		
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)			10,615,179.99		
FEDERAL REVENUE					
Child Nutrition Programs		8220	5,897,348.71	5,632,704.00	-4.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,897,348.71	5,632,704.00	-4.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,334,763.71	4,313,820.00	-0.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,334,763.71	4,313,820.00	-0.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	224,221.97	348,000.00	55.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	357.94	500.00	39.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	26,921.30	34,346.00	27.6%
TOTAL, OTHER LOCAL REVENUE			251,501.21	382,846.00	52.2%
TOTAL, REVENUES			10,483,613.63	10,329,370.00	-1.5%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,560,928.21	2,722,019.00	6.3%
Classified Supervisors' and Administrators' Salaries		2300	527,958.19	537,853.00	1.9%
Clerical, Technical and Office Salaries		2400	205,093.74	228,979.00	11.6%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			3,293,980.14	3,488,851.00	5.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	799,553.04	921,057.00	15.2%
OASDI/Medicare/Alternative		3301-3302	244,090.16	267,547.00	9.6%
Health and Welfare Benefits		3401-3402	627,758.58	676,045.00	7.7%
Unemployment Insurance		3501-3502	1,608.41	1,744.00	8.4%
Workers' Compensation		3601-3602	29,707.86	31,400.00	5.7%
OPEB, Allocated		3701-3702	46,183.92	48,844.00	5.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,748,901.97	1,946,637.00	11.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	199,480.92	356,500.00	78.7%
Noncapitalized Equipment		4400	300,196.61	1,180,300.00	293.2%
Food		4700	4,812,056.50	2,906,650.00	-39.6%
TOTAL, BOOKS AND SUPPLIES			5,311,734.03	4,443,450.00	-16.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	17,069.04	16,000.00	-6.3%
Dues and Memberships		5300	5,231.73	5,000.00	-4.4%
Insurance		5400-5450	4,081.00	4,100.00	0.5%
Operations and Housekeeping Services		5500	104,371.31	100,000.00	-4.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	163,066.13	102,000.00	-37.4%
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	38,580.02	38,100.00	-1.2%
Communications		5900	22,590.32	27,500.00	21.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			354,989.55	292,700.00	-17.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	407,610.00	700,000.00	71.7%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	119,339.25	7,603,300.00	6,271.2%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			526,949.25	8,303,300.00	1,475.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	365,648.05	317,239.00	-13.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			365,648.05	317,239.00	-13.2%
TOTAL, EXPENDITURES			11,602,202.99	18,792,177.00	62.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,897,348.71	5,632,704.00	-4.5%
3) Other State Revenue		8300-8599	4,334,763.71	4,313,820.00	-0.5%
4) Other Local Revenue		8600-8799	251,501.21	382,846.00	52.2%
5) TOTAL, REVENUES			10,483,613.63	10,329,370.00	-1.5%
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		10,724,573.63	17,674,938.00	64.8%
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		365,648.05	317,239.00	-13.2%
8) Plant Services	8000-8999		511,981.31	800,000.00	56.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,602,202.99	18,792,177.00	62.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,118,589.36)	(8,462,807.00)	656.6%
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)			(1,118,589.36)	(8,462,807.00)	656.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,733,769.35	10,615,179.99	-9.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,733,769.35	10,615,179.99	-9.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,733,769.35	10,615,179.99	-9.5%
2) Ending Balance, June 30 (E + F1e)			10,615,179.99	2,152,372.99	-79.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	100.00	0.00	-100.0%
Stores		9712	261,944.75	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,353,135.24	2,152,372.99	-79.2%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	10,353,135.24	2,152,372.99
Total, Restricted Balance		10,353,135.24	2,152,372.99

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	99,640.55	204,000.00	104.7%
5) TOTAL, REVENUES			99,640.55	204,000.00	104.7%
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	5,689.05	16,000.00	181.2%
6) Capital Outlay		6000-6999	19,179.34	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			24,868.39	16,000.00	-35.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			74,772.16	188,000.00	151.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			74,772.16	188,000.00	151.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59.19	74,831.35	126,325.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59.19	74,831.35	126,325.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59.19	74,831.35	126,325.7%
2) Ending Balance, June 30 (E + F1e)			74,831.35	262,831.35	251.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	74,831.35	272,357.00	264.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(9,525.65)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	79,854.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	229.03		
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	13,927.76		
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			94,011.67		
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	0.98		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	19,179.34		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			19,180.32		
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)			74,831.35		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	780.56	4,000.00	412.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	228.40	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	98,631.59	200,000.00	102.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			99,640.55	204,000.00	104.7%
TOTAL, REVENUES			99,640.55	204,000.00	104.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	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	5,689.05	16,000.00	181.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,689.05	16,000.00	181.2%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	19,179.34	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			19,179.34	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			24,868.39	16,000.00	-35.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	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	99,640.55	204,000.00	104.7%
5) TOTAL, REVENUES			99,640.55	204,000.00	104.7%
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		24,868.39	16,000.00	-35.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			24,868.39	16,000.00	-35.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			74,772.16	188,000.00	151.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			74,772.16	188,000.00	151.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59.19	74,831.35	126,325.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59.19	74,831.35	126,325.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59.19	74,831.35	126,325.7%
2) Ending Balance, June 30 (E + F1e)			74,831.35	262,831.35	251.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	74,831.35	272,357.00	264.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(9,525.65)	New

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	663,059.88	500,030.00	-24.6%
5) TOTAL, REVENUES			663,059.88	500,030.00	-24.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	398,677.28	385,764.00	-3.2%
3) Employee Benefits		3000-3999	199,418.54	209,435.00	5.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	99,979.65	132,850.00	32.9%
6) Capital Outlay		6000-6999	24,232,264.32	9,807,267.00	-59.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			24,930,339.79	10,535,316.00	-57.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(24,267,279.91)	(10,035,286.00)	-58.6%
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)			(24,267,279.91)	(10,035,286.00)	-58.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,578,248.33	14,310,968.42	-62.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,578,248.33	14,310,968.42	-62.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,578,248.33	14,310,968.42	-62.9%
2) Ending Balance, June 30 (E + F1e)			14,310,968.42	4,275,682.42	-70.1%
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	14,310,045.92	4,274,729.92	-70.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	922.50	952.50	3.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	18,330,511.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	52,681.82		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3.01		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	371,648.65		
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			18,754,844.65		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,424,889.30		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	18,986.93		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,443,876.23		
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)			14,310,968.42		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,071,547.17	500,030.00	-53.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(408,487.29)	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			663,059.88	500,030.00	-24.6%
TOTAL, REVENUES			663,059.88	500,030.00	-24.6%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	302,052.48	288,788.00	-4.4%
Clerical, Technical and Office Salaries		2400	96,624.80	96,976.00	0.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			398,677.28	385,764.00	-3.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	93,456.86	101,841.00	9.0%
OASDI/Medicare/Alternative		3301-3302	28,199.83	29,512.00	4.7%
Health and Welfare Benefits		3401-3402	68,336.01	69,018.00	1.0%
Unemployment Insurance		3501-3502	195.96	192.00	-2.0%
Workers' Compensation		3601-3602	3,612.97	3,472.00	-3.9%
OPEB, Allocated		3701-3702	5,616.91	5,400.00	-3.9%
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			199,418.54	209,435.00	5.0%
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	2,760.00	600.00	-78.3%
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	97,219.65	132,250.00	36.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			99,979.65	132,850.00	32.9%
CAPITAL OUTLAY					
Land		6100	501,103.50	343,460.00	-31.5%
Land Improvements		6170	9,167,021.52	2,030,000.00	-77.9%
Buildings and Improvements of Buildings		6200	14,564,139.30	7,433,807.00	-49.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			24,232,264.32	9,807,267.00	-59.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			24,930,339.79	10,535,316.00	-57.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	663,059.88	500,030.00	-24.6%
5) TOTAL, REVENUES			663,059.88	500,030.00	-24.6%
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		24,930,339.79	10,535,316.00	-57.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			24,930,339.79	10,535,316.00	-57.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(24,267,279.91)	(10,035,286.00)	-58.6%
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)			(24,267,279.91)	(10,035,286.00)	-58.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,578,248.33	14,310,968.42	-62.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,578,248.33	14,310,968.42	-62.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,578,248.33	14,310,968.42	-62.9%
2) Ending Balance, June 30 (E + F1e)			14,310,968.42	4,275,682.42	-70.1%
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	14,310,045.92	4,274,729.92	-70.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	922.50	952.50	3.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	14,310,045.92	4,274,729.92
Total, Restricted Balance		14,310,045.92	4,274,729.92

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	2,053,297.17	550,000.00	-73.2%
5) TOTAL, REVENUES			2,053,297.17	550,000.00	-73.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	28,539.18	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	141,584.71	66,214.00	-53.2%
6) Capital Outlay		6000-6999	1,253,760.18	1,671,845.00	33.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,423,884.07	1,738,059.00	22.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			629,413.10	(1,188,059.00)	-288.8%
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)			629,413.10	(1,188,059.00)	-288.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,654,476.13	2,283,889.23	38.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,654,476.13	2,283,889.23	38.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,654,476.13	2,283,889.23	38.0%
2) Ending Balance, June 30 (E + F1e)			2,283,889.23	1,095,830.23	-52.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,283,889.23	1,095,830.23	-52.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,271,746.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	6,515.65		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	105,671.33		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1.46		
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			2,383,934.72		
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	96,079.08		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,966.41		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			100,045.49		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,283,889.23		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	60,891.05	50,000.00	-17.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(11,360.59)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,003,766.71	500,000.00	-75.0%
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			2,053,297.17	550,000.00	-73.2%
TOTAL, REVENUES			2,053,297.17	550,000.00	-73.2%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	25,594.10	0.00	-100.0%
Noncapitalized Equipment		4400	2,945.08	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			28,539.18	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	45,613.87	45,614.00	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	95,970.84	20,600.00	-78.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			141,584.71	66,214.00	-53.2%
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	1,253,760.18	1,671,845.00	33.3%
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			1,253,760.18	1,671,845.00	33.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,423,884.07	1,738,059.00	22.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,053,297.17	550,000.00	-73.2%
5) TOTAL, REVENUES			2,053,297.17	550,000.00	-73.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,423,884.07	1,738,059.00	22.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,423,884.07	1,738,059.00	22.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			629,413.10	(1,188,059.00)	-288.8%
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)			629,413.10	(1,188,059.00)	-288.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,654,476.13	2,283,889.23	38.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,654,476.13	2,283,889.23	38.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,654,476.13	2,283,889.23	38.0%
2) Ending Balance, June 30 (E + F1e)			2,283,889.23	1,095,830.23	-52.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,283,889.23	1,095,830.23	-52.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	2,283,889.23	1,095,830.23
Total, Restricted Balance		2,283,889.23	1,095,830.23

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,069,813.18	2,000,000.00	-3.4%
5) TOTAL, REVENUES			2,069,813.18	2,000,000.00	-3.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	217,948.03	233,655.00	7.2%
3) Employee Benefits		3000-3999	145,854.66	151,686.00	4.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	107,004.54	94,000.00	-12.2%
6) Capital Outlay		6000-6999	1,210,904.52	1,090,399.00	-10.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	187,186.99	137,700.00	-26.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,868,898.74	1,707,440.00	-8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			200,914.44	292,560.00	45.6%
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)			200,914.44	292,560.00	45.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,822,372.03	4,023,286.47	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,822,372.03	4,023,286.47	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,822,372.03	4,023,286.47	5.3%
2) Ending Balance, June 30 (E + F1e)			4,023,286.47	4,315,846.47	7.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,014,694.55	4,310,754.55	7.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,591.92	5,091.92	-40.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,470,388.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	12,830.23		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	13,242.14		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	23.73		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,496,485.04		
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	458,195.26		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	15,003.31		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			473,198.57		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			4,023,286.47		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,948,933.89	1,900,000.00	-2.5%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	148,834.79	100,000.00	-32.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(27,955.50)	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			2,069,813.18	2,000,000.00	-3.4%
TOTAL, REVENUES			2,069,813.18	2,000,000.00	-3.4%
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	217,948.03	233,655.00	7.2%
TOTAL, CLASSIFIED SALARIES			217,948.03	233,655.00	7.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	56,963.60	61,685.00	8.3%
OASDI/Medicare/Alternative		3301-3302	15,998.48	17,874.00	11.7%
Health and Welfare Benefits		3401-3402	67,775.72	66,638.00	-1.7%
Unemployment Insurance		3501-3502	103.78	117.00	12.7%
Workers' Compensation		3601-3602	1,961.73	2,102.00	7.2%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OPEB, Allocated		3701-3702	3,051.35	3,270.00	7.2%
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			145,854.66	151,686.00	4.0%
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	107,004.54	94,000.00	-12.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			107,004.54	94,000.00	-12.2%
CAPITAL OUTLAY					
Land		6100	156,910.85	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	629,392.41	15,000.00	-97.6%
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	424,601.26	1,075,399.00	153.3%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,210,904.52	1,090,399.00	-10.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	187,186.99	137,700.00	-26.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			187,186.99	137,700.00	-26.4%
TOTAL, EXPENDITURES			1,868,898.74	1,707,440.00	-8.6%
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%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,069,813.18	2,000,000.00	-3.4%
5) TOTAL, REVENUES			2,069,813.18	2,000,000.00	-3.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,681,711.75	1,569,740.00	-6.7%
9) Other Outgo	9000-9999	Except 7600-7699	187,186.99	137,700.00	-26.4%
10) TOTAL, EXPENDITURES			1,868,898.74	1,707,440.00	-8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			200,914.44	292,560.00	45.6%
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)			200,914.44	292,560.00	45.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,822,372.03	4,023,286.47	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,822,372.03	4,023,286.47	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,822,372.03	4,023,286.47	5.3%
2) Ending Balance, June 30 (E + F1e)			4,023,286.47	4,315,846.47	7.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,014,694.55	4,310,754.55	7.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,591.92	5,091.92	-40.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	4,014,694.55	4,310,754.55
Total, Restricted Balance		4,014,694.55	4,310,754.55

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	901,417.79	1,060,100.00	17.6%
5) TOTAL, REVENUES			901,417.79	1,060,100.00	17.6%
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	172,632.29	206,033.00	19.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	625,796.80	627,547.00	0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			798,429.09	833,580.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			102,988.70	226,520.00	119.9%
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	193,904.81	224,950.00	16.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(193,904.81)	(224,950.00)	16.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(90,916.11)	1,570.00	-101.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	746,418.78	655,502.67	-12.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			746,418.78	655,502.67	-12.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			746,418.78	655,502.67	-12.2%
2) Ending Balance, June 30 (E + F1e)			655,502.67	657,072.67	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	655,502.67	657,072.67	0.2%
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	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	66,696.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	191.30		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	1,991,358.97		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	219.64		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,058,466.64		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	102,609.70		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	1,300,354.27		
6) TOTAL, LIABILITIES			1,402,963.97		
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)			655,502.67		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	757,949.01	720,000.00	-5.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	47,710.37	40,100.00	-16.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(171.90)	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	95,930.31	300,000.00	212.7%
TOTAL, OTHER LOCAL REVENUE			901,417.79	1,060,100.00	17.6%
TOTAL, REVENUES			901,417.79	1,060,100.00	17.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	172,632.29	206,033.00	19.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			172,632.29	206,033.00	19.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	168,726.20	148,898.00	-11.8%
Other Debt Service - Principal		7439	457,070.60	478,649.00	4.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			625,796.80	627,547.00	0.3%
TOTAL, EXPENDITURES			798,429.09	833,580.00	4.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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 Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	193,904.81	224,950.00	16.0%
(d) TOTAL, USES			193,904.81	224,950.00	16.0%
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)			(193,904.81)	(224,950.00)	16.0%

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	901,417.79	1,060,100.00	17.6%
5) TOTAL, REVENUES			901,417.79	1,060,100.00	17.6%
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		172,632.29	206,033.00	19.3%
9) Other Outgo	9000-9999	Except 7600-7699	625,796.80	627,547.00	0.3%
10) TOTAL, EXPENDITURES			798,429.09	833,580.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			102,988.70	226,520.00	119.9%
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	193,904.81	224,950.00	16.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(193,904.81)	(224,950.00)	16.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(90,916.11)	1,570.00	-101.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	746,418.78	655,502.67	-12.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			746,418.78	655,502.67	-12.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			746,418.78	655,502.67	-12.2%
2) Ending Balance, June 30 (E + F1e)			655,502.67	657,072.67	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	655,502.67	657,072.67	0.2%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	655,502.67	657,072.67
Total, Restricted Balance		655,502.67	657,072.67

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	18,300.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	5,093,827.00	7,391,681.00	45.1%
5) TOTAL, REVENUES			5,112,127.00	7,391,681.00	44.6%
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	6,664,346.00	7,540,209.00	13.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,664,346.00	7,540,209.00	13.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,552,219.00)	(148,528.00)	-90.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,552,219.00)	(148,528.00)	-90.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,759,963.00	7,237,068.00	-17.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,759,963.00	7,237,068.00	-17.4%
d) Other Restatements		9795	29,324.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,789,287.00	7,237,068.00	-17.7%
2) Ending Balance, June 30 (E + F1e)			7,237,068.00	7,088,540.00	-2.1%
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	7,237,068.00	7,088,540.00	-2.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	7,193,789.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	43,279.00		
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			7,237,068.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			7,237,068.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	18,300.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			18,300.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	4,539,216.00	7,280,324.00	60.4%
Unsecured Roll		8612	182,519.00	0.00	-100.0%
Prior Years' Taxes		8613	90,968.00	91,758.00	0.9%
Supplemental Taxes		8614	71,715.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	209,409.00	19,599.00	-90.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,093,827.00	7,391,681.00	45.1%
TOTAL, REVENUES			5,112,127.00	7,391,681.00	44.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	4,400,000.00	4,670,000.00	6.1%
Bond Interest and Other Service Charges		7434	2,264,346.00	2,870,209.00	26.8%
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)			6,664,346.00	7,540,209.00	13.1%
TOTAL, EXPENDITURES			6,664,346.00	7,540,209.00	13.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,300.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	5,093,827.00	7,391,681.00	45.1%
5) TOTAL, REVENUES			5,112,127.00	7,391,681.00	44.6%
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	6,664,346.00	7,540,209.00	13.1%
10) TOTAL, EXPENDITURES			6,664,346.00	7,540,209.00	13.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,552,219.00)	(148,528.00)	-90.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,552,219.00)	(148,528.00)	-90.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,759,963.00	7,237,068.00	-17.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,759,963.00	7,237,068.00	-17.4%
d) Other Restatements		9795	29,324.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,789,287.00	7,237,068.00	-17.7%
2) Ending Balance, June 30 (E + F1e)			7,237,068.00	7,088,540.00	-2.1%
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	7,237,068.00	7,088,540.00	-2.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	7,237,068.00	7,088,540.00
Total, Restricted Balance		7,237,068.00	7,088,540.00

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	742.00	1,071.00	44.3%
4) Other Local Revenue		8600-8799	1,961,699.27	2,802,500.00	42.9%
5) TOTAL, REVENUES			1,962,441.27	2,803,571.00	42.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	15,914.86	10,000.00	-37.2%
2) Classified Salaries		2000-2999	241,098.98	239,212.00	-0.8%
3) Employee Benefits		3000-3999	126,440.76	127,670.00	1.0%
4) Books and Supplies		4000-4999	44,893.51	80,229.00	78.7%
5) Services and Other Operating Expenses		5000-5999	2,524,723.60	2,523,960.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,953,071.71	2,981,071.00	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(990,630.44)	(177,500.00)	-82.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(990,630.44)	(177,500.00)	-82.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,414,574.10	3,423,943.66	-22.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,414,574.10	3,423,943.66	-22.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,414,574.10	3,423,943.66	-22.4%
2) Ending Net Position, June 30 (E + F1e)			3,423,943.66	3,246,443.66	-5.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	3,423,943.66	3,246,443.66	-5.2%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,303,451.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	18,097.90		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	125,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	20,889.28		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	144,990.60		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			6,612,429.13		
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	146,049.57		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,718.90		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	3,036,717.00		
7) TOTAL, LIABILITIES			3,188,485.47		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			3,423,943.66		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	742.00	1,071.00	44.3%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			742.00	1,071.00	44.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	268,390.76	252,500.00	-5.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(60,784.52)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	1,749,757.21	2,550,000.00	45.7%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,335.82	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,961,699.27	2,802,500.00	42.9%
TOTAL, REVENUES			1,962,441.27	2,803,571.00	42.9%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	15,914.86	10,000.00	-37.2%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			15,914.86	10,000.00	-37.2%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	148,022.60	148,508.00	0.3%
Clerical, Technical and Office Salaries		2400	81,475.80	82,704.00	1.5%
Other Classified Salaries		2900	11,600.58	8,000.00	-31.0%
TOTAL, CLASSIFIED SALARIES			241,098.98	239,212.00	-0.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,347.91	2,981.00	121.2%
PERS		3201-3202	63,208.41	62,358.00	-1.3%
OASDI/Medicare/Alternative		3301-3302	18,608.86	18,445.00	-0.9%
Health and Welfare Benefits		3401-3402	37,205.28	38,029.00	2.2%
Unemployment Insurance		3501-3502	128.21	125.00	-2.5%
Workers' Compensation		3601-3602	2,329.32	2,243.00	-3.7%
OPEB, Allocated		3701-3702	3,612.77	3,489.00	-3.4%
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			126,440.76	127,670.00	1.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	44,893.51	75,229.00	67.6%
Noncapitalized Equipment		4400	0.00	5,000.00	New
TOTAL, BOOKS AND SUPPLIES			44,893.51	80,229.00	78.7%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,399.97	5,060.00	110.8%
Dues and Memberships		5300	300.00	300.00	0.0%
Insurance		5400-5499	1,583,124.38	1,630,000.00	3.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,604.42	1,300.00	-19.0%
Transfers of Direct Costs - Interfund		5750	10,356.16	2,000.00	-80.7%
Professional/Consulting Services and					
Operating Expenditures		5800-5899	926,938.67	885,300.00	-4.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,524,723.60	2,523,960.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,953,071.71	2,981,071.00	0.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	742.00	1,071.00	44.3%
4) Other Local Revenue		8600-8799	1,961,699.27	2,802,500.00	42.9%
5) TOTAL, REVENUES			1,962,441.27	2,803,571.00	42.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,953,071.71	2,981,071.00	0.9%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,953,071.71	2,981,071.00	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(990,630.44)	(177,500.00)	-82.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(990,630.44)	(177,500.00)	-82.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,414,574.10	3,423,943.66	-22.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,414,574.10	3,423,943.66	-22.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,414,574.10	3,423,943.66	-22.4%
2) Ending Net Position, June 30 (E + F1e)			3,423,943.66	3,246,443.66	-5.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	3,423,943.66	3,246,443.66	-5.2%

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

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	10,461.49	10,428.65	10,933.39	10,315.11	10,315.11	10,739.37
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	10,461.49	10,428.65	10,933.39	10,315.11	10,315.11	10,739.37
5. District Funded County Program ADA						
a. County Community Schools	15.40	15.40	15.40	15.40	15.40	15.40
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	15.40	15.40	15.40	15.40	15.40	15.40
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	10,476.89	10,444.05	10,948.79	10,330.51	10,330.51	10,754.77
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	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	9,198,655.00		9,198,655.00			9,198,655.00
Work in Progress	9,308,797.00	9,466,740.00	18,775,537.00	29,474,745.46	4,301,702.83	43,948,579.63
Total capital assets not being depreciated	18,507,452.00	9,466,740.00	27,974,192.00	29,474,745.46	4,301,702.83	53,147,234.63
Capital assets being depreciated:						
Land Improvements	34,999,881.00	3,703,711.00	38,703,592.00		3,088,880.79	35,614,711.21
Buildings	145,595,706.00	2,957,561.00	148,553,267.00	3,394,241.35		151,947,508.35
Equipment	18,846,246.00	290,448.00	19,136,694.00	2,582,424.48		21,719,118.48
Total capital assets being depreciated	199,441,833.00	6,951,720.00	206,393,553.00	5,976,665.83	3,088,880.79	209,281,338.04
Accumulated Depreciation for:						
Land Improvements	(20,090,731.00)	(829,580.00)	(20,920,311.00)	396,864.06		(20,523,446.94)
Buildings	(98,955,532.00)	(3,682,317.00)	(102,637,849.00)		230,953.72	(102,868,802.72)
Equipment	(16,114,635.00)	(738,352.00)	(16,852,987.00)	2,246,158.17		(14,606,828.83)
Total accumulated depreciation	(135,160,898.00)	(5,250,249.00)	(140,411,147.00)	2,643,022.23	230,953.72	(137,999,078.49)
Total capital assets being depreciated, net excluding lease and subscription assets	64,280,935.00	1,701,471.00	65,982,406.00	8,619,688.06	3,319,834.51	71,282,259.55
Lease Assets	753,846.00		753,846.00	85,627.22		839,473.22
Accumulated amortization for lease assets	(291,756.00)	(196,194.00)	(487,950.00)			(487,950.00)
Total lease assets, net	462,090.00	(196,194.00)	265,896.00	85,627.22	0.00	351,523.22
Subscription Assets	617,350.00	(80,205.00)	537,145.00	469,380.74	120,597.00	885,928.74
Accumulated amortization for subscription assets	(232,803.00)	(64,020.00)	(296,823.00)	202,338.41	(24,119.00)	(70,365.59)
Total subscription assets, net	384,547.00	(144,225.00)	240,322.00	671,719.15	96,478.00	815,563.15
Governmental activity capital assets, net	83,635,024.00	10,827,792.00	94,462,816.00	38,851,779.89	7,718,015.34	125,596,580.55
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	Title I, Part A, Basic Grants Low Income and Neglected	ESSA School Improvement (CSI) Funding for LEAs	Title IV, Part A, Student Support and Academic Enrichment Grants	Title II, Part A, Supporting Effective Instruction	Title III, English Learner Student Program	Title III, Immigrant Student Program	IDEA Mental Health Allocation Plan, Part B, Sec 611
FEDERAL CATALOG NUMBER	84.010	84.010	84.424	84.367	84.365	84.365	84.027A
RESOURCE CODE	3010	3182	4127	4035	4203	4201	3327
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8182
LOCAL DESCRIPTION (if any)	212	213	215	217	224	226	229
AWARD							
1. Prior Year Carryover	397,733.27	9,145.55	127,883.45		24,960.52	13,685.72	
2. a. Current Year Award	2,229,959.00		176,442.00	317,593.00	268,914.00	38,967.00	136,954.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	2,229,959.00	0.00	176,442.00	317,593.00	268,914.00	38,967.00	136,954.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	2,627,692.27	9,145.55	304,325.45	317,593.00	293,874.52	52,652.72	136,954.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year			71,166.45		16,359.52	13,685.72	
6. Cash Received in Current Year	2,374,176.27	9,145.55	68,499.00	298,043.00	264,244.00	9,972.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,374,176.27	9,145.55	139,665.45	298,043.00	280,603.52	23,657.72	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	2,346,478.69	9,145.55	137,544.43	280,464.11	258,431.38	28,399.41	136,954.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,346,478.69	9,145.55	137,544.43	280,464.11	258,431.38	28,399.41	136,954.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts							

Description	001	002	003	004	005	006	007
(line 8 minus line 9 plus line 12)	27,697.58	0.00	2,121.02	17,578.89	22,172.14	(4,741.69)	(136,954.00)
a. Unearned Revenue	27,697.58		2,121.02	17,578.89	22,172.14		
b. Accounts Payable							
c. Accounts Receivable						4,741.69	136,954.00
14. Unused Grant Award Calculation (line 4 minus line 9)	281,213.58	0.00	166,781.02	37,128.89	35,443.14	24,253.31	0.00
15. If Carryover is allowed, enter line 14 amount here	281,213.58	0.00	166,781.02	37,128.89	35,443.14	24,253.31	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,346,478.69	9,145.55	137,544.43	280,464.11	258,431.38	28,399.41	136,954.00

Description	008	009	010	011	012	013	
FEDERAL PROGRAM NAME	IDEA Basic Local Assistance Entitlement, Part B, Sec 611	IDEA Basic Local Assistance Entitlement, Part B, Sec 611	IDEA Local Assistance, Part B, Sec 611, Private School ISPs	IDEA Preschool Grants, Part B, Sec 619	IDEA Local Assistance, Part B, Sec 611, Early Intervening Services	IDEA Part B, Sec 619, Preschool Grants Early Intervening Services	TOTAL
FEDERAL CATALOG NUMBER	84.027	84.027	84.027	84.173	84.027	84.173	
RESOURCE CODE	3310	3310	3311	3315	3312	3318	
REVENUE OBJECT	8181	8181	8181	8182	8990	8990	
LOCAL DESCRIPTION (if any)	242	248	252	253	256	257	
AWARD							
1. Prior Year Carryover					390,145.00	11,624.00	975,177.51
2. a. Current Year Award	1,844,402.20	340,625.17	17,306.63	63,220.00	388,647.00	11,156.00	5,834,186.00
b. Transferability (ESSA)							0.00
c. Other Adjustments							0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,844,402.20	340,625.17	17,306.63	63,220.00	388,647.00	11,156.00	5,834,186.00
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2d, & 3)	1,844,402.20	340,625.17	17,306.63	63,220.00	778,792.00	22,780.00	6,809,363.51
REVENUES							
5. Unearned Revenue Deferred from Prior Year							101,211.69
6. Cash Received in Current Year				6,596.88	93,738.60		3,124,415.30
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	6,596.88	93,738.60	0.00	3,225,626.99
EXPENDITURES							
9. Donor-Authorized Expenditures	1,844,402.20	340,625.17	17,306.63	63,220.00	368,247.20	22,780.00	5,853,998.77
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	1,844,402.20	340,625.17	17,306.63	63,220.00	368,247.20	22,780.00	5,853,998.77
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts							

Description	008	009	010	011	012	013	
(line 8 minus line 9 plus line 12)	(1,844,402.20)	(340,625.17)	(17,306.63)	(56,623.12)	(274,508.60)	(22,780.00)	(2,628,371.78)
a. Unearned Revenue							69,569.63
b. Accounts Payable							0.00
c. Accounts Receivable	1,844,402.20	340,625.17	17,306.63	56,623.12	274,508.60	22,780.00	2,697,941.41
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	410,544.80	0.00	955,364.74
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	410,544.80	0.00	955,364.74
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,844,402.20	340,625.17	17,306.63	63,220.00	368,247.20	22,780.00	5,853,998.77

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	After School Education and Safety (ASES)	K- 12 Strong Workforce Program Round 7	Career Technical Education Incentive Grant Program	CA National Board Certified Teacher Incentive Program	On-Behalf Pension Contributions	Early Education: California State Preschool Program	Prekindergarten and Family Literacy, Program Support
RESOURCE CODE	6010	6388	6387	6271	7690	6105	6052
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	329	342	344	346	830/831/832/834/837	12-310	12-311
AWARD							
1. Prior Year Carryover		599,265.64	52,500.00				
2. a. Current Year Award	2,218,088.89			15,000.00	7,886,402.00	3,105,343.81	15,000.00
b. Other Adjustments						10,882.60	
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,218,088.89	0.00	0.00	15,000.00	7,886,402.00	3,116,226.41	15,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	2,218,088.89	599,265.64	52,500.00	15,000.00	7,886,402.00	3,116,226.41	15,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		419,265.64					
6. Cash Received in Current Year	1,503,181.16		52,500.00	10,000.00	7,886,402.00	3,147,692.60	3,750.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,503,181.16	419,265.64	52,500.00	10,000.00	7,886,402.00	3,147,692.60	3,750.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,494,986.40	242,210.28	37,755.97	15,000.00	7,886,402.00	3,116,226.41	15,000.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,494,986.40	242,210.28	37,755.97	15,000.00	7,886,402.00	3,116,226.41	15,000.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	8,194.76	177,055.36	14,744.03	(5,000.00)	0.00	31,466.19	(11,250.00)
a. Unearned Revenue	8,194.76	177,055.36	14,744.03				
b. Accounts Payable						31,466.19	
c. Accounts Receivable				5,000.00			11,250.00

Description	001	002	003	004	005	006	007
14. Unused Grant Award Calculation (line 4 minus line 9)	723,102.49	357,055.36	14,744.03	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	723,102.49	357,055.36	14,744.03	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,494,986.40	242,210.28	37,755.97	15,000.00	7,886,402.00	3,116,226.41	15,000.00

Description	008	
STATE PROGRAM NAME	Universal Prekindergarten Planning & Implementation Grant	TOTAL
RESOURCE CODE	6053	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)	12-349	
AWARD		
1. Prior Year Carryover	126,732.10	778,497.74
2. a. Current Year Award		13,239,834.70
b. Other Adjustments		10,882.60
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	13,250,717.30
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	126,732.10	14,029,215.04
REVENUES		
5. Unearned Revenue Deferred from Prior Year	126,732.10	545,997.74
6. Cash Received in Current Year		12,603,525.76
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	126,732.10	13,149,523.50
EXPENDITURES		
9. Donor-Authorized Expenditures	64,390.63	12,871,971.69
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	64,390.63	12,871,971.69
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	62,341.47	277,551.81
a. Unearned Revenue	62,341.47	262,335.62
b. Accounts Payable		31,466.19

Description	008	
c. Accounts Receivable		16,250.00
14. Unused Grant Award Calculation (line 4 minus line 9)	62,341.47	1,157,243.35
15. If Carryover is allowed, enter line 14 amount here	62,341.47	1,157,243.35
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	64,390.63	12,871,971.69

Description	001	002	003	004	005	
LOCAL PROGRAM NAME	Early Learning Specialist	CYBHI & Capacity Grant	California Schools Healthy Air, Plumbing, and Efficiency Program	Orangethorpe Community Ctr	Quality Rating Improvement System (QRIS)	TOTAL
RESOURCE CODE	9010	9010	9010	9010	9010	
REVENUE OBJECT	8699	8699	8699	8699	8590	
LOCAL DESCRIPTION (if any)	275	388	393	398	12-340	
AWARD						
1. Prior Year Carryover				64,863.20	20,783.19	85,646.39
2. a. Current Year Award	145,265.00	670,686.00	1,963,949.00		82,000.00	2,861,900.00
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	145,265.00	670,686.00	1,963,949.00	0.00	82,000.00	2,861,900.00
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	145,265.00	670,686.00	1,963,949.00	64,863.20	102,783.19	2,947,546.39
REVENUES						
5. Unearned Revenue Deferred from Prior Year				64,863.20	20,783.19	85,646.39
6. Cash Received in Current Year	53,258.26	670,686.00	1,333,985.00		82,000.00	2,139,929.26
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	53,258.26	670,686.00	1,333,985.00	64,863.20	102,783.19	2,225,575.65
EXPENDITURES						
9. Donor-Authorized Expenditures	145,265.00	267,166.82	1,333,985.00	60,295.63	23,032.95	1,829,745.40
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	145,265.00	267,166.82	1,333,985.00	60,295.63	23,032.95	1,829,745.40
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(92,006.74)	403,519.18	0.00	4,567.57	79,750.24	395,830.25
a. Unearned Revenue		403,519.18		4,567.57	79,750.24	487,836.99
b. Accounts Payable						0.00

Description	001	002	003	004	005	
c. Accounts Receivable	92,006.74					92,006.74
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	403,519.18	629,964.00	4,567.57	79,750.24	1,117,800.99
15. If Carryover is allowed, enter line 14 amount here	0.00	403,519.18	629,964.00	4,567.57	79,750.24	1,117,800.99
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	145,265.00	267,166.82	1,333,985.00	60,295.63	23,032.95	1,829,745.40

Description	001	
FEDERAL PROGRAM NAME	ARP California State Preschool Program - Rate Supplements	TOTAL
FEDERAL CATALOG NUMBER	93.575	
RESOURCE CODE	5066	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	12-232	
AWARD		
1. Prior Year Restricted Ending Balance	531,162.00	531,162.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	531,162.00	531,162.00
REVENUES		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00
EXPENDITURES		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized Expenditures		0.00

Description	001	
12. Total Expenditures (line 10 plus line 11)	0.00	0.00
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	531,162.00	531,162.00

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	Special Education Apportionment	Lottery: Instructional Materials	Education Protection Account	Early Education: Center-Based Reserve Account	Educator Effectiveness	Expanded Learning Opportunities Program	CA Community Schools Partnership Program (CCSPP): Implementation Grant
RESOURCE CODE	6500	6300	1400	6130	6266	2600	6332
REVENUE OBJECT	87XX	8560	8012	8990	8590	8590	8590
LOCAL DESCRIPTION (if any)	150	812	820	12-312	331	332	335
AWARD							
1. Prior Year Restricted Ending Balance	1,193,821.96	1,994,805.87		551,244.25	736,317.15	4,817,244.42	2,561,653.37
2. a. Current Year Award	9,850,199.40	946,446.40	2,189,776.00			13,777,540.00	
b. Other Adjustments	74,557.27		330.00	31,760.90			
c. Adj Curr Yr Award (sum lines 2a & 2b)	9,924,756.67	946,446.40	2,190,106.00	31,760.90	0.00	13,777,540.00	0.00
3. Required Matching Funds/Other	21,864,415.46						
4. Total Available Award (sum lines 1, 2c, & 3)	32,982,994.09	2,941,252.27	2,190,106.00	583,005.15	736,317.15	18,594,784.42	2,561,653.37
REVENUES							
5. Cash Received in Current Year	9,496,585.79	563,702.74	2,190,106.00	22,589.10		12,537,561.00	570,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	428,170.88	382,743.66	0.00	9,171.80	0.00	1,239,979.00	(570,000.00)
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	428,170.88	382,743.66	0.00	9,171.80	0.00	1,239,979.00	(570,000.00)
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	9,924,756.67	946,446.40	2,190,106.00	31,760.90	0.00	13,777,540.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	32,982,994.09	1,156,212.61	2,190,106.00		736,317.15	16,185,043.50	503,971.65
11. Non Donor-Authorized							

Description	001	002	003	004	005	006	007
Expenditures							
12. Total Expenditures (line 10 plus line 11)	32,982,994.09	1,156,212.61	2,190,106.00	0.00	736,317.15	16,185,043.50	503,971.65
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	1,785,039.66	0.00	583,005.15	0.00	2,409,740.92	2,057,681.72

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	CA Community Schools Partnership Program (CCSPP): Implementation Grant	K-16 Regional Collaborative Grant	Early Education California State Preschool Program - One-time Allocations	Literacy Coaches and Reading Specialists Grant Program	Literacy Screenings	Student Support and Professional Development Discretionary Block Grant	Kitchen Infrastructure: Food Service Staff Retention & Recruitment Grants
RESOURCE CODE	6332	6383	7810	6211	7810	6019	7042
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8520
LOCAL DESCRIPTION (if any)	337	339	12-353	354	357	364	366
AWARD							
1. Prior Year Restricted Ending Balance	3,974,204.75	59,702.02	1,893,365.00	302,657.85	72,227.00		
2. a. Current Year Award			640,757.00		115,986.00	3,374,976.00	518,723.81
b. Other Adjustments		14.32					
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	14.32	640,757.00	0.00	115,986.00	3,374,976.00	518,723.81
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	3,974,204.75	59,716.34	2,534,122.00	302,657.85	188,213.00	3,374,976.00	518,723.81
REVENUES							
5. Cash Received in Current Year	1,567,500.00	14.32	640,757.00		115,986.00	3,374,976.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	(1,567,500.00)	0.00	0.00	0.00	0.00	0.00	518,723.81
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	(1,567,500.00)	0.00	0.00	0.00	0.00	0.00	518,723.81
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	14.32	640,757.00	0.00	115,986.00	3,374,976.00	518,723.81
EXPENDITURES							
10. Donor-Authorized Expenditures	1,598,625.69	59,716.34	0.00	121,915.80	20,274.00	2,581,440.22	0.00
11. Non Donor-Authorized							

Description	008	009	010	011	012	013	014
Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,598,625.69	59,716.34	0.00	121,915.80	20,274.00	2,581,440.22	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	2,375,579.06	0.00	2,534,122.00	180,742.05	167,939.00	793,535.78	518,723.81

Description	015	016	017	018	019	020	021
STATE PROGRAM NAME	Kitchen Infrastructure Upgrades, Staffing, Training & Procurement Grants	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	Arts, Music, and Instructional Materials Discretionary Block Grant	Classified School Employee Professional Development Block Grant	Learning Recovery Emergency Block Grant	Special Education Early Intervention Preschool Grant	State Mental Health-Related Services
RESOURCE CODE	7041	6770	6762	7311	7435	6547	6546
REVENUE OBJECT	8520	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	367	374	375	386	390	423	503
AWARD							
1. Prior Year Restricted Ending Balance		971,568.40	2,470,590.92	11,108.13	2,095,607.17	940,985.63	
2. a. Current Year Award	31,820.33	1,981,942.00			715,798.00	879,092.00	891,294.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	31,820.33	1,981,942.00	0.00	0.00	715,798.00	879,092.00	891,294.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	31,820.33	2,953,510.40	2,470,590.92	11,108.13	2,811,405.17	1,820,077.63	891,294.00
REVENUES							
5. Cash Received in Current Year	0.00	1,803,392.00			715,798.00	791,749.00	811,091.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	31,820.33	178,550.00	0.00	0.00	0.00	87,343.00	80,203.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	31,820.33	178,550.00	0.00	0.00	0.00	87,343.00	80,203.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	31,820.33	1,981,942.00	0.00	0.00	715,798.00	879,092.00	891,294.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	1,749,226.92	2,470,590.92	1,763.07	1,931,975.85	912,219.21	891,294.00
11. Non Donor-Authorized Expenditures							

Description	015	016	017	018	019	020	021
12. Total Expenditures (line 10 plus line 11)	0.00	1,749,226.92	2,470,590.92	1,763.07	1,931,975.85	912,219.21	891,294.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	31,820.33	1,204,283.48	0.00	9,345.06	879,429.32	907,858.42	0.00

Description	022	
STATE PROGRAM NAME	Ongoing & Major Maintenance: Restricted Maintenance Account (RMA)	TOTAL
RESOURCE CODE	8150	
REVENUE OBJECT	8980	
LOCAL DESCRIPTION (if any)	533	
AWARD		
1. Prior Year Restricted Ending Balance	87,923.08	24,735,026.97
2. a. Current Year Award		35,914,350.94
b. Other Adjustments		106,662.49
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	36,021,013.43
3. Required Matching Funds/Other	6,337,957.00	28,202,372.46
4. Total Available Award (sum lines 1, 2c, & 3)	6,425,880.08	88,958,412.86
REVENUES		
5. Cash Received in Current Year		35,201,807.95
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	819,205.48
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	819,205.48
8. Contributed Matching Funds	6,337,957.00	6,337,957.00
9. Total Available (sum lines 5, 7c, & 8)	6,337,957.00	42,358,970.43
EXPENDITURES		
10. Donor-Authorized Expenditures	6,425,880.08	72,519,567.10
11. Non Donor-Authorized Expenditures		0.00

Description	022	
12. Total Expenditures (line 10 plus line 11)	6,425,880.08	72,519,567.10
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	16,438,845.76

Description	001	002	
LOCAL PROGRAM NAME	LEA Medical Billing	Community Engagement Initiative Cohort V Ctr	TOTAL
RESOURCE CODE	9010	9010	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION (if any)	395	399	
AWARD			
1. Prior Year Restricted Ending Balance	1,433,493.42	55,124.13	1,488,617.55
2. a. Current Year Award	2,661,815.78	70,000.00	2,731,815.78
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,661,815.78	70,000.00	2,731,815.78
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	4,095,309.20	125,124.13	4,220,433.33
REVENUES			
5. Cash Received in Current Year	2,661,815.78	70,000.00	2,731,815.78
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	2,661,815.78	70,000.00	2,731,815.78
EXPENDITURES			
10. Donor-Authorized Expenditures	1,329,831.34	53,995.16	1,383,826.50
11. Non Donor-Authorized Expenditures			0.00

Description	001	002	
12. Total Expenditures (line 10 plus line 11)	1,329,831.34	53,995.16	1,383,826.50
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	2,765,477.86	71,128.97	2,836,606.83

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	80,216,039.86	301	482,148.94	303	79,733,890.92	305	2,205,275.84	3,357,708.38	307	76,376,182.54	309
2000 - Classified Salaries	37,885,130.40	311	662,363.36	313	37,222,767.04	315	2,974,651.83	8,962,972.36	317	28,259,794.68	319
3000 - Employee Benefits	56,692,009.17	321	1,383,855.21	323	55,308,153.96	325	1,457,477.21	5,486,118.20	327	49,822,035.76	329
4000 - Books, Supplies Equip Replace. (6500)	8,996,444.69	331	142,565.82	333	8,853,878.87	335	1,444,489.32	2,618,865.85	337	6,235,013.02	339
5000 - Services. . . & 7300 - Indirect Costs	22,498,079.83	341	352,664.00	343	22,145,415.83	345	3,562,479.62	14,009,880.63	347	8,135,535.20	349
			TOTAL		203,264,106.62	365		TOTAL		168,828,561.20	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	63,885,811.97	375
2. Salaries of Instructional Aides Per EC 41011	2100	12,363,370.33	380
3. STRS	3101 & 3102	18,193,784.75	382
4. PERS	3201 & 3202	2,738,246.07	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	1,872,546.75	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	11,799,665.18	385
7. Unemployment Insurance	3501 & 3502	36,504.10	390
8. Workers' Compensation Insurance	3601 & 3602	693,530.94	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	341,508.84	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		111,924,968.93	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		205,929.91	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		4,843,410.51	396
14. TOTAL SALARIES AND BENEFITS		107,081,558.42	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		63.43%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	63.43%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	168,828,561.20	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

4b Overrides for Federal or state categorical aid, in which funds were granted for expenditures in a program that did not incur any teacher salary expenditures. These are the Following Resources:

2600 Expanded Learning Opportunities Program, 6019 Student Support and Professional Development Discretionary Block Grant, 6211 Literacy Coaches and Reading Specialists Grant,

6332 CA Community Schools Partnership Program, 6546 State Mental Health-Related Services, 6762 Arts, Music, and Instructional Materials Discretionary Block Grant, and

7311 Classified School Employee Professional Development Block Grant. 14b deducts instructional aide salaries and benefits for the same Resources in 4b Overrides.

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	62,145,236.83	83,680.17	62,228,917.00	106,368.17	4,601,352.00	57,733,933.17	4,871,352.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	1,960,000.00		1,960,000.00		465,000.00	1,495,000.00	480,000.00
Leases Payable	321,597.20	(46,215.20)	275,382.00	46,218.52	181,723.78	139,876.74	106,846.49
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	3,414,800.00		3,414,800.00		378,083.00	3,036,717.00	
Net Pension Liability	158,137,969.00	(24,915,842.00)	133,222,127.00			133,222,127.00	
Total/Net OPEB Liability	30,648,147.00	(120,638.00)	30,527,509.00	3,873,112.00		34,400,621.00	
Compensated Absences Payable	14,997,357.85		14,997,357.85	264,410.90		15,261,768.75	
Subscription Liability	201,287.87	(18,573.87)	182,714.00	514,526.64	204,676.00	492,564.64	200,632.00
Governmental activities long-term liabilities	271,826,395.75	(25,017,588.90)	246,808,806.85	4,804,636.23	5,830,834.78	245,782,608.30	5,658,830.49
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

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	212,474,787.74
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,854,155.72
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	60,771.83
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	3,156,356.20
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,221,801.74
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				4,438,929.77
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	1,118,589.36
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				203,300,291.61

Section II - Expenditures Per ADA	2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)	10,444.05
B. Expenditures per ADA (Line I.E divided by Line II.A)	19,465.66

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.)	189,149,352.25	17,517.04
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)	189,149,352.25	17,517.04
B. Required effort (Line A.2 times 90%)	170,234,417.03	15,765.34
C. Current year expenditures (Line I.E and Line II.B)	203,300,291.61	19,465.66
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	

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

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

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

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	**2024-25 Actual**			**2025-26 Actual**		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	98,484,219.55		98,484,219.55			101,482,634.64
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	10,822.14		10,822.14			10,476.89
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2024-25**			**Adjustments to 2025-26**		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	**2025-26 P2 Report**			**2026-27 P2 Estimate**		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	10,476.89		10,476.89	10,330.51		10,330.51
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			10,476.89			10,330.51
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	**2025-26 Actual**			**2026-27 Budget**		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	187,629.04		187,629.04	193,258.00		193,258.00
2. Timber Yield Tax (Object 8022)	.06		.06	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	52,578,124.62		52,578,124.62	55,271,723.00		55,271,723.00
5. Unsecured Roll Taxes (Object 8042)	1,719,657.67		1,719,657.67	1,883,616.00		1,883,616.00
6. Prior Years' Taxes (Object 8043)	899,745.32		899,745.32	898,671.00		898,671.00
7. Supplemental Taxes (Object 8044)	2,069,839.23		2,069,839.23	2,000,623.00		2,000,623.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	9,671,065.00		9,671,065.00	10,556,877.00		10,556,877.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	8,601,662.59		8,601,662.59	9,404,119.00		9,404,119.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	75,727,723.53	0.00	75,727,723.53	80,208,887.00	0.00	80,208,887.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	75,727,723.53	0.00	75,727,723.53	80,208,887.00	0.00	80,208,887.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,773,572.55			1,789,487.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	6,337,957.00		6,337,957.00	6,227,957.00		6,227,957.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	6,337,957.00	0.00	8,111,529.55	6,227,957.00	0.00	8,017,444.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	67,083,472.47		67,083,472.47	66,032,985.00		66,032,985.00
25. LCFF State Aid - Prior Years (Object 8019)	214,335.00		214,335.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	67,297,807.47	0.00	67,297,807.47	66,032,985.00	0.00	66,032,985.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	204,429,528.90		204,429,528.90	214,132,993.00		214,132,993.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,395,994.08		1,395,994.08	1,700,000.00		1,700,000.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
D. APPROPRIATIONS LIMIT CALCULATIONS		**2025-26 Actual**			**2026-27 Budget**	
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			98,484,219.55			101,482,634.64
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9681			0.9860
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			101,482,634.64			105,014,940.70
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			75,727,723.53			80,208,887.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			1,257,226.80			1,239,661.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			33,866,440.66			32,823,497.70
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			33,866,440.66			32,823,497.70
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			753,534.65			904,544.30
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			76,481,258.18			81,113,431.30
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			33,112,906.01			31,918,953.40
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			76,481,258.18			
b. State Subventions (Line D8)			33,112,906.01			
c. Less: Excluded Appropriations (Line C23)			8,111,529.55			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			101,482,634.64			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY		**2025-26 Actual**			**2026-27 Budget**	
11. Adjusted Appropriations Limit (Lines D4 plus D10)			101,482,634.64			105,014,940.70
12. Appropriations Subject to the Limit (Line D9d)			101,482,634.64			

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

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Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 9,194,795.75
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) — 164,843,114.70

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) — 5.58%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. — 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 11,723,302.65
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 0.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	49,337.09
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	134,181.08
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)	984,462.90
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	12,891,283.72
9. Carry-Forward Adjustment (Part IV, Line F)	225,195.83
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	13,116,479.55
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	129,283,014.58
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	29,425,345.86
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	15,497,551.39
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,300.64
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	60,771.83
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,324,709.12
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)	1,087,207.20
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	16,658,241.42
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	364,857.42
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,866,730.47
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,897,549.19
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)	203,470,279.12
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.34%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.45%

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)	12,891,283.72
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	2,716,265.21
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 (7.56%) times Part III, Line B19); zero if negative	225,195.83
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.56%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.56%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	225,195.83
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)	225,195.83

Approved indirect cost rate:	7.56%
Highest rate used in any program:	7.56%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	13,940,794.25	1,053,924.05	7.56%
01	3010	2,181,553.26	164,925.43	7.56%
01	3182	8,502.74	642.81	7.56%
01	3310	2,031,449.87	153,577.50	7.56%
01	3311	16,090.21	1,216.42	7.56%
01	3312	321,910.75	24,336.45	7.56%
01	3315	58,776.50	4,443.50	7.56%
01	3318	21,178.88	1,601.12	7.56%
01	3327	127,328.00	9,626.00	7.56%
01	4035	260,751.32	19,712.79	7.56%
01	4127	128,022.85	9,678.53	7.56%
01	4201	27,842.56	556.85	2.00%
01	4203	253,364.10	5,067.28	2.00%
01	6010	1,430,108.66	64,877.74	4.54%
01	6019	2,060,052.22	155,739.95	7.56%
01	6211	113,346.78	8,569.02	7.56%
01	6266	684,564.10	51,753.05	7.56%
01	6332	1,954,813.44	147,783.90	7.56%
01	6387	35,102.24	2,653.73	7.56%
01	6388	207,003.42	8,280.14	4.00%
01	6546	828,648.20	62,645.80	7.56%
01	6547	848,102.65	64,116.56	7.56%
01	6762	2,289,969.25	173,121.67	7.56%
01	6770	1,673,194.44	16,731.94	1.00%
01	7311	1,639.15	123.92	7.56%
01	7435	1,796,184.32	135,791.53	7.56%
01	7810	18,849.01	1,424.99	7.56%
01	8150	4,579,475.73	346,208.37	7.56%
01	9010	4,710,568.84	28,988.33	0.62%
12	6052	13,945.70	1,054.30	7.56%
12	6053	59,864.85	4,525.78	7.56%
12	6105	2,887,080.52	218,263.29	7.56%
12	9010	32,296.65	1,618.90	5.01%
13	5310	5,897,549.19	365,648.05	6.20%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,994,805.87	1,994,805.87
2. State Lottery Revenue	8560	2,131,494.77		946,446.40	3,077,941.17
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		2,131,494.77	0.00	2,941,252.27	5,072,747.04
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,131,494.77		0.00	2,131,494.77
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		955,255.58	955,255.58
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00		200,957.03	200,957.03
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,131,494.77	0.00	1,156,212.61	3,287,707.38
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	1,785,039.66	1,785,039.66

D. COMMENTS:

The costs in Debt Service (7400-7499) are lease payments for instructional materials (Macbooks).

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.

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		2,165,906.86	296,947.97	12,744,654.04	5,506,401.65	17,689,054.84	0.00	3,954,989.32
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12	36.95	24.28	85.19	49.59	510.57	510.57	1.00
3100	Alternative Schools							
3200	Continuation Schools							
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Career Technical Education	.50	0.00	0.00	0.00			0.00
4110	Regular Education, Adult							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual							
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)	14.45	0.00	.55	24.15	92.00	92.00	0.00
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services	0.00	11.00	1.00	5.00			0.00
8500	Child Care and Development Services							
Other Funds	**Description**							
- -	Adult Education (Fund 11)							
- -	Child Development (Fund 12)	1.95	3.38	1.69	.61			0.00
- -	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		53.85	38.66	88.43	79.35	602.57	602.57	1.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	11,049.68	0.00	11,049.68	796.93		11,846.61
1110	Regular Education, K–12	108,451,109.03	36,338,692.76	144,789,801.79	10,442,565.41		155,232,367.20
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	883,216.17	20,110.56	903,326.73	65,149.95		968,476.68
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	38,980,518.13	5,037,101.52	44,017,619.65	3,174,649.50		47,192,269.15
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	2,057,598.60	575,637.81	2,633,236.41	189,914.92		2,823,151.33
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					2,825,315.43	2,825,315.43
----	Other Outgo					2,602,097.26	2,602,097.26
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		390,402.70	390,402.70	1,079,434.79		1,469,837.49
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(650,573.42)		(650,573.42)
----	**Total General Fund and Charter Schools Funds Expenditures**	150,383,491.61	42,361,945.35	192,745,436.96	14,301,938.08	5,427,412.69	212,474,787.73

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	11,049.68	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	11,049.68
1110	Regular Education, K–12	98,047,294.22	5,019,391.78	3,090,076.10	1,162,832.69	1,087,375.27	0.00	4,300.64			39,838.33	0.00	108,451,109.03
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	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
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	856,243.73	26,543.97	0.00	428.47	0.00	0.00	0.00			0.00	0.00	883,216.17
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	30,916,899.07	3,557,002.67	1,832.62	220,682.76	4,284,101.01	0.00	0.00			0.00	0.00	38,980,518.13
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	973,603.91	183,451.34	839,771.52	0.00		60,771.83	0.00	0.00	0.00	2,057,598.60
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		129,831,486.70	8,602,938.42	4,065,512.63	1,567,395.26	6,211,247.80	0.00	4,300.64	60,771.83	0.00	39,838.33	0.00	150,383,491.61

* 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	17,395,402.11	14,988,301.33	3,954,989.32	36,338,692.76
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation 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
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	20,110.56	0.00	0.00	20,110.56
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	2,336,348.01	2,700,753.51	0.00	5,037,101.52
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	575,637.81	0.00	0.00	575,637.81
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	390,402.70	0.00	0.00	390,402.70
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		20,717,901.19	17,689,054.84	3,954,989.32	42,361,945.35

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,458,890.20
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	49,337.09
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	13,444,284.21
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	0.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	14,952,511.50
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	150,383,491.61
2	Total Allocated Costs (from Form PCR, Column 2, Total)	42,361,945.35
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	192,745,436.96
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	3,866,730.47
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	10,709,605.69
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	14,576,336.16
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	207,321,773.12
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	7.21%

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)	0.00				0.00
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			2,825,315.43		2,825,315.43
Other Outgo (Objects 1000 - 7999)				2,602,097.26	2,602,097.26
Total Other Costs	0.00	0.00	2,825,315.43	2,602,097.26	5,427,412.69

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(12,664.05)	0.00	(650,573.42)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							162,976.51	424,089.28
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,307.89	0.00	284,925.37	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							2,278.98	194,975.76
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	365,648.05	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	19,179.34
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							371,648.65	18,986.93
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1.46	3,966.41
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							23.73	15,003.31
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					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	10,356.16	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							144,990.60	5,718.90
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	12,664.05	(12,664.05)	650,573.42	(650,573.42)	0.00	0.00	681,919.93	681,919.93

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,657.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	967,702.29	0.00	0.00	0.00	1,614,663.58	12,553,883.23		15,136,249.10
2000-2999	Classified Salaries	652,463.78	0.00	0.00	0.00	291,432.63	6,989,568.87		7,933,465.28
3000-3999	Employee Benefits	818,830.87	0.00	0.00	0.00	2,060,847.11	8,524,693.97		11,404,371.95
4000-4999	Books and Supplies	99,505.54	0.00	0.00	0.00	3,502.87	154,699.04		257,707.45
5000-5999	Services and Other Operating Expenditures	987,930.01	0.00	0.00	0.00	14,949.38	3,245,844.96		4,248,724.35
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	53,373.67	0.00	0.00	0.00	0.00	0.00		53,373.67
	Total Direct Costs	3,579,806.16	0.00	0.00	0.00	3,985,395.57	31,468,690.07	0.00	39,033,891.80
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	92,501.36	203,124.42		295,625.78
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	5,037,076.81							5,037,076.81
	Total Indirect Costs and PCR Allocations	5,037,076.81	0.00	0.00	0.00	92,501.36	203,124.42	0.00	5,332,702.59
	TOTAL COSTS	8,616,882.97	0.00	0.00	0.00	4,077,896.93	31,671,814.49	0.00	44,366,594.39
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	253,985.84	4,105.00		258,090.84
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	19,730.73	1,138,856.10		1,158,586.83
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	100,246.61	699,132.90		799,379.51
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,363.26	0.00		1,363.26
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	133.93	16,090.21		16,224.14
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	375,460.37	1,858,184.21	0.00	2,233,644.58
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	28,384.80	140,478.62		168,863.42
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	28,384.80	140,478.62	0.00	168,863.42
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	403,845.17	1,998,662.83	0.00	2,402,508.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								2,402,508.00
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	967,702.29	0.00	0.00	0.00	1,360,677.74	12,549,778.23		14,878,158.26

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	652,463.78	0.00	0.00	0.00	271,701.90	5,850,712.77		6,774,878.45
3000-3999	Employee Benefits	818,830.87	0.00	0.00	0.00	1,960,600.50	7,825,561.07		10,604,992.44
4000-4999	Books and Supplies	99,505.54	0.00	0.00	0.00	2,139.61	154,699.04		256,344.19
5000-5999	Services and Other Operating Expenditures	987,930.01	0.00	0.00	0.00	14,815.45	3,229,754.75		4,232,500.21
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	53,373.67	0.00	0.00	0.00	0.00	0.00		53,373.67
	Total Direct Costs	3,579,806.16	0.00	0.00	0.00	3,609,935.20	29,610,505.86	0.00	36,800,247.22
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	64,116.56	62,645.80		126,762.36
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	5,037,076.81							5,037,076.81
	Total Indirect Costs and PCR Allocations	5,037,076.81	0.00	0.00	0.00	64,116.56	62,645.80	0.00	5,163,839.17
	TOTAL BEFORE OBJECT 8980	8,616,882.97	0.00	0.00	0.00	3,674,051.76	29,673,151.66	0.00	41,964,086.39
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								41,964,086.39
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	35,329.91	0.00	0.00	0.00	0.00	711,418.76		746,748.67
2000-2999	Classified Salaries	195,896.12	0.00	0.00	0.00	0.00	162,779.30		358,675.42
3000-3999	Employee Benefits	114,350.80	0.00	0.00	0.00	0.00	341,235.66		455,586.46
4000-4999	Books and Supplies	45,941.44	0.00	0.00	0.00	0.00	87,301.52		133,242.96
5000-5999	Services and Other Operating Expenditures	156,685.25	0.00	0.00	0.00	0.00	6,356.26		163,041.51
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	548,203.52	0.00	0.00	0.00	0.00	1,309,091.50	0.00	1,857,295.02
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	548,203.52	0.00	0.00	0.00	0.00	1,309,091.50	0.00	1,857,295.02
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								21,396,399.72
	TOTAL COSTS								23,253,694.74

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

2024-25 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2024-25 Report SEMA, 2024-25 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	39,493,388.88	22,961,735.33
2. Enter audit adjustments of 2024-25 special education expenditures from SACS2026ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2025-26 special education beginning fund balances from SACS2026ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2024-25 Expenditures, Adjusted for 2025-26 MOE Calculation (Sum lines 1 through 4)	39,493,388.88	22,961,735.33

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2024-25 Report SEMA, 2024-25 Expenditures by LEA (LE-CY) worksheet	1,640.00
2. Enter any adjustments not included in Line C1 (explain below)	
3. 2024-25 Unduplicated Pupil Count, Adjusted for 2025-26 MOE Calculation (Line C1 plus Line C2)	1,640.00

SELPA: **North Orange (MM)**

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

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

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

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

SECTION 1 — Exempt Reduction Under 34 CFR Section 300.204

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

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

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

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

a. Has left the jurisdiction of the agency;

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

c. No longer needs the program of special education.

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

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

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

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

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

SELPA: **North Orange (MM)**

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

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

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

SECTION 3	Column A	Column B	Column C

SELPA: North Orange (MM)

		Actual Expenditures (LE-CY Worksheet) FY 2025-26	Actual Expenditures Comparison Year FY 2024-25	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	44,366,594.39		
	b. Less: Expenditures paid from federal sources	2,402,508.00		
	c. Expenditures paid from state and local sources	41,964,086.39	39,493,388.88	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		39,493,388.88	
	Less: Exempt reduction(s) for SECTION1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	41,964,086.39	39,493,388.88	2,470,697.51
	If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.			

		Actual FY 2025-26	Comparison Year FY 2022-23	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	44,366,594.39		
	b. Less: Expenditures paid from federal sources	2,402,508.00		
	c. Expenditures paid from state and local sources	41,964,086.39	37,959,576.07	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		37,959,576.07	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	41,964,086.39	37,959,576.07	
	d. Special education unduplicated pupil count	1,657.00	1,544.00	
	e. Per capita state and local expenditures (Test2c/Test2d)	25,325.34	24,585.22	740.12
	If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.			

B. LOCAL EXPENDITURES ONLY METHOD

SELPA: **North Orange (MM)**

		Actual FY 2025-26	Comparison Year FY 2024-25	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	23,253,694.74	22,961,735.33	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		22,961,735.33	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	23,253,694.74	22,961,735.33	291,959.41

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

		Actual FY 2025-26	Comparison Year FY 2024-25	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
	a. Expenditures paid from local sources	23,253,694.74	22,961,735.33	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		22,961,735.33	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	23,253,694.74	22,961,735.33	
	b. Special education unduplicated pupil count	1,657.00	1,640.00	
	c. Per capita local expenditures (Test4a/Test4b)	14,033.61	14,001.06	32.55

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

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Contact Name	Telephone Number
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Title	Email Address

SELPA: North Orange (MM)

Object Code	Description	Orange County Department of Education (MM00)	Buena Park Elementary (MM21)	Fullerton Elementary (MM22)	La Habra City Elementary (MM23)	Fullerton Joint Union High (MM24)	Lowell Joint Elementary (MM25)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						

SELPA: North Orange (MM)

Object Code	Description	Orange County Department of Education (MM00)	Buena Park Elementary (MM21)	Fullerton Elementary (MM22)	La Habra City Elementary (MM23)	Fullerton Joint Union High (MM24)	Lowell Joint Elementary (MM25)
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: North Orange (MM)

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

SELPA: North Orange (MM)

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,657.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,063,270.00	0.00	0.00	0.00	1,400,511.00	13,080,825.00		15,544,606.00
2000-2999	Classified Salaries	731,583.00	0.00	0.00	0.00	466,631.00	7,078,478.00		8,276,692.00
3000-3999	Employee Benefits	935,721.00	0.00	0.00	0.00	2,318,433.00	8,942,887.00		12,197,041.00
4000-4999	Books and Supplies	236,536.00	0.00	0.00	0.00	57,480.00	262,345.00		556,361.00
5000-5999	Services and Other Operating Expenditures	4,124,337.00	0.00	0.00	0.00	12,650.00	4,084,903.00		8,221,890.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	64,823.00	0.00	0.00	0.00	0.00	0.00		64,823.00
	Total Direct Costs	7,156,270.00	0.00	0.00	0.00	4,255,705.00	33,449,438.00	0.00	44,861,413.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	67,309.00	145,302.00		212,611.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	67,309.00	145,302.00	0.00	212,611.00
	TOTAL COSTS	7,156,270.00	0.00	0.00	0.00	4,323,014.00	33,594,740.00	0.00	45,074,024.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,063,270.00	0.00	0.00	0.00	1,163,056.00	13,080,825.00		15,307,151.00
2000-2999	Classified Salaries	731,583.00	0.00	0.00	0.00	416,313.00	5,962,667.00		7,110,563.00
3000-3999	Employee Benefits	935,721.00	0.00	0.00	0.00	2,197,418.00	8,224,266.00		11,357,405.00
4000-4999	Books and Supplies	236,536.00	0.00	0.00	0.00	45,794.00	246,140.00		528,470.00
5000-5999	Services and Other Operating Expenditures	4,124,337.00	0.00	0.00	0.00	12,350.00	4,084,903.00		8,221,590.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	64,823.00	0.00	0.00	0.00	0.00	0.00		64,823.00
	Total Direct Costs	7,156,270.00	0.00	0.00	0.00	3,834,931.00	31,598,801.00	0.00	42,590,002.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	44,629.00	45,553.00		90,182.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	44,629.00	45,553.00	0.00	90,182.00
	TOTAL BEFORE OBJECT 8980	7,156,270.00	0.00	0.00	0.00	3,879,560.00	31,644,354.00	0.00	42,680,184.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								42,680,184.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	34,339.00	0.00	0.00	0.00	0.00	608,772.00		643,111.00
2000-2999	Classified Salaries	342,026.00	0.00	0.00	0.00	0.00	152,364.00		494,390.00
3000-3999	Employee Benefits	209,389.00	0.00	0.00	0.00	0.00	273,779.00		483,168.00
4000-4999	Books and Supplies	28,843.00	0.00	0.00	0.00	0.00	0.00		28,843.00
5000-5999	Services and Other Operating Expenditures	1,961,980.00	0.00	0.00	0.00	0.00	6,309.00		1,968,289.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,576,577.00	0.00	0.00	0.00	0.00	1,041,224.00	0.00	3,617,801.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	2,576,577.00	0.00	0.00	0.00	0.00	1,041,224.00	0.00	3,617,801.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								22,192,109.00
	TOTAL COSTS								25,809,910.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,657.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	967,702.29	0.00	0.00	0.00	1,614,663.58	12,553,883.23		15,136,249.10
2000-2999	Classified Salaries	652,463.78	0.00	0.00	0.00	291,432.63	6,989,568.87		7,933,465.28
3000-3999	Employee Benefits	818,830.87	0.00	0.00	0.00	2,060,847.11	8,524,693.97		11,404,371.95
4000-4999	Books and Supplies	99,505.54	0.00	0.00	0.00	3,502.87	154,699.04		257,707.45
5000-5999	Services and Other Operating Expenditures	987,930.01	0.00	0.00	0.00	14,949.38	3,245,844.96		4,248,724.35
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	53,373.67	0.00	0.00	0.00	0.00	0.00		53,373.67
	Total Direct Costs	3,579,806.16	0.00	0.00	0.00	3,985,395.57	31,468,690.07	0.00	39,033,891.80
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	92,501.36	203,124.42		295,625.78
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	5,037,076.81							5,037,076.81
	Total Indirect Costs	0.00	0.00	0.00	0.00	92,501.36	203,124.42	0.00	295,625.78
	TOTAL COSTS	3,579,806.16	0.00	0.00	0.00	4,077,896.93	31,671,814.49	0.00	39,329,517.58
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	253,985.84	4,105.00		258,090.84
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	19,730.73	1,138,856.10		1,158,586.83
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	100,246.61	699,132.90		799,379.51
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,363.26	0.00		1,363.26
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	133.93	16,090.21		16,224.14
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	375,460.37	1,858,184.21	0.00	2,233,644.58
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	28,384.80	140,478.62		168,863.42
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	28,384.80	140,478.62	0.00	168,863.42
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	403,845.17	1,998,662.83	0.00	2,402,508.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								2,402,508.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	967,702.29	0.00	0.00	0.00	1,360,677.74	12,549,778.23		14,878,158.26
2000-2999	Classified Salaries	652,463.78	0.00	0.00	0.00	271,701.90	5,850,712.77		6,774,878.45
3000-3999	Employee Benefits	818,830.87	0.00	0.00	0.00	1,960,600.50	7,825,561.07		10,604,992.44
4000-4999	Books and Supplies	99,505.54	0.00	0.00	0.00	2,139.61	154,699.04		256,344.19
5000-5999	Services and Other Operating Expenditures	987,930.01	0.00	0.00	0.00	14,815.45	3,229,754.75		4,232,500.21
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	53,373.67	0.00	0.00	0.00	0.00	0.00		53,373.67
	Total Direct Costs	3,579,806.16	0.00	0.00	0.00	3,609,935.20	29,610,505.86	0.00	36,800,247.22
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	64,116.56	62,645.80		126,762.36
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	5,037,076.81							5,037,076.81
	Total Indirect Costs	0.00	0.00	0.00	0.00	64,116.56	62,645.80	0.00	126,762.36
	TOTAL BEFORE OBJECT 8980	3,579,806.16	0.00	0.00	0.00	3,674,051.76	29,673,151.66	0.00	36,927,009.58
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								36,927,009.58
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	35,329.91	0.00	0.00	0.00	0.00	711,418.76		746,748.67
2000-2999	Classified Salaries	195,896.12	0.00	0.00	0.00	0.00	162,779.30		358,675.42
3000-3999	Employee Benefits	114,350.80	0.00	0.00	0.00	0.00	341,235.66		455,586.46
4000-4999	Books and Supplies	45,941.44	0.00	0.00	0.00	0.00	87,301.52		133,242.96
5000-5999	Services and Other Operating Expenditures	156,685.25	0.00	0.00	0.00	0.00	6,356.26		163,041.51
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	548,203.52	0.00	0.00	0.00	0.00	1,309,091.50	0.00	1,857,295.02
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	548,203.52	0.00	0.00	0.00	0.00	1,309,091.50	0.00	1,857,295.02

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								21,396,399.72
	TOTAL COSTS								23,253,694.74

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

SELPA: **North Orange (MM)**

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

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

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

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

SECTION 1 — Exempt Reduction Under 34 CFR Section 300.204

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

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

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

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

a. Has left the jurisdiction of the agency;

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

c. No longer needs the program of special education.

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

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

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

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

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

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

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

If (b) is greater than (a).

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

If (b) is less than (a).

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

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

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SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

		Column A Budgeted Amounts (LB-B Worksheet) FY 2026-27	Column B Actual Expenditures Comparison Year FY 2025-26	Column C Difference (A - B)
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	45,074,024.00		
	b. Less: Expenditures paid from federal sources	2,393,840.00		
	c. Expenditures paid from state and local sources	42,680,184.00	36,927,009.58	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		36,927,009.58	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	42,680,184.00	36,927,009.58	5,753,174.42
	If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.			

		Budgeted Amounts FY 2026-27	Comparison Year FY 2025-26	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	45,074,024.00		
	b. Less: Expenditures paid from federal sources	2,393,840.00		
	c. Expenditures paid from state and local sources	42,680,184.00	36,927,009.58	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		36,927,009.58	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	42,680,184.00	36,927,009.58	

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d. Special education unduplicated pupil count	1,657.00	1,657.00	
e. Per capita state and local expenditures (Test2c/Test2d)	25,757.50	22,285.46	3,472.04

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

B. LOCAL EXPENDITURES ONLY METHOD

		Budget FY 2026-27	Comparison Year FY 2025-26	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	25,809,910.00	23,353,694.74	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		23,353,694.74	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	25,809,910.00	23,353,694.74	2,456,215.26

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

		Budget FY 2026-27	Comparison Year FY 2025-26	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	25,809,910.00	23,353,694.74	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		23,353,694.74	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	25,809,910.00	23,353,694.74	
	b. Special education unduplicated pupil count	1,657.00	1,657.00	
	c. Per capita local expenditures (Test4a/Test4b)	15,576.29	14,093.96	1,482.33

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

Robert R. Coghlan, Ph.D. 714-447-7412

SELPA: **North Orange (MM)**

Contact Name	Telephone Number
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Title	Email Address

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Object Code	Description	Orange County Department of Education (MM00)	Buena Park Elementary (MM21)	Fullerton Elementary (MM22)	La Habra City Elementary (MM23)	Fullerton Joint Union High (MM24)	Lowell Joint Elementary (MM25)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

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Object Code	Description	Orange County Department of Education (MM00)	Buena Park Elementary (MM21)	Fullerton Elementary (MM22)	La Habra City Elementary (MM23)	Fullerton Joint Union High (MM24)	Lowell Joint Elementary (MM25)
BUDGET - Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: North Orange (MM)

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

SELPA: North Orange (MM)

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

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