



Regular Meeting Agenda

Thursday, October 1, 2026 at 4:00 PM

Plaza Elementary School District Staff Room

Page

1. Meeting Opening

1.1 Call to Order

1.2 Roll Call

Voting Members:

Jake Cecil, Board Clerk

PJ Davis, Board Trustee

Katie Pasini, Board Trustee

Non Voting Members:

Patrick Conklin, Superintendent/Principal

Alex Hinely, Chief Business Officer

1.3 Pledge of Allegiance

2. Amend or Approval of the Agenda

3. Public Comment

Members of the public may be heard on any matter listed on the Agenda. A person addressing the Board will be limited to three (3) minutes unless the Chairperson of the Board grants a longer period of time. Public comment on each topic is limited to twenty (20) minutes.

3.1 Comment on Agenda Items Only

3.2 Comment on Non Agenda Items Only

4. Reports

4.1 Superintendent/Principal

1. 2025-26 CAASPP Scores

2. 2027-28 Draft School Calendar

[Plaza Calendar 2027-28 Draft.docx](#) 

4

4.2	Plaza Community Club	5
	Plaza PCC September 2026 Minutes.docx 	
4.3	Board Trustee(s)	
5.	Old Business	
5.1	K12SWP Grant and CTE	
5.2	Mild to Moderate SPED Program Transfer	
6.	New Business	
6.1	Custodial / Maintenance, Operations, Transportation Position	
7.	Consent Agenda	
7.1	Personnel	
	1. Approve Hiring Jessica Flores as Instructional Aide	
	2. Approve Hiring Megan Hightower as After School Activity Assistant	
7.2	Minutes of the September 3rd, 2026 Regular Board Meeting	8
	Regular Meeting - Sep 03 2026.docx 	
7.3	September Warrants	38
	PESD Warrants 08-27-2026 - 09-25-2026.pdf 	
8.	Action/Discussion Items	
8.1	Approve Items Removed from Consent Agenda Item for Later Consideration	
8.2	Approve Certification of 2025-2026 Unaudited Actuals	41
	2025-26 PESD Unaudited Actuals Presentation.pdf 	
	2025-26 PESD Unaudited Actuals Report.pdf 	
8.3	Approve Resolution 03- 2026-2027: Gann Limit	148
	03-2026-2027 PESD Gann Limit Resolution 2025-26.docx 	
	2025-26 PESD Form GANN.pdf 	
8.4	Approve Selling/Donating/Disposing Unused Sports Jerseys	
9.	Adjournment to Closed Session	
9.1	Public Employee Appointment, Employment, Performance Evaluation, Discipline, Dismissal, or Release (Government Code § 54957(b))	
10.	Return to Open Session	
10.1	Closed Session Report, Action, and Votes Taken	
11.	Confirmation of Next Meeting Date and Time	
11.1	The next Plaza Elementary School District Regular Board Meeting will be held on	

December 10th, 2026 at 4:00pm.

12. Adjournment

PLAZA ELEMENTARY SCHOOL DISTRICT | 2027-28 CALENDAR

(DRAFT – pending Board approval)

JULY 2027						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

5 Independence Day (observed)

6-30 ELOP Camp

0 Student Days

19 ELOP Days

JANUARY 2028						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

13-14 Parent Conf. – Minimum Days

17 MLK Jr. Day

26 Minimum Day (out at 12:45)

20 Student Days

AUGUST 2027						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

9-11 Teacher Inservice (Non-Student Days)

12 First Day of School
Back to School Night

25 Minimum Day (out at 12:45)

14 Student Days

FEBRUARY 2028						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29				

21-25 Winter Recess (Student Non-Attendance)

21 Presidents' Day

22 Lincoln Day

23-25 Winter Recess (Student Non-Attendance)

16 Student Days

3 ELOP Days

SEPTEMBER 2027						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

6 Labor Day

20 Teacher Inservice (Non-Student Day)

20 ELOP Camp

29-30 Parent Conf. – Minimum Days (out at 12:45)

20 Student Days

1 ELOP Day

MARCH 2028						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

3 End of Second Trimester

29 Minimum Day (out at 12:45)

23 Student Days

OCTOBER 2027						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

1 Parent Conf. – Minimum Day

4-8 Fall Break (Student Non-Attendance)

4-7 ELOP Camp

27 Minimum Day (out at 12:45)

16 Student Days

4 ELOP Days

APRIL 2028						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

17-21 Spring Break

19-21 ELOP Camp

26 Minimum Day (out at 12:45)

15 Student Days

3 ELOP Days

NOVEMBER 2027						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

5 End of First Trimester

11 Veterans Day

22-26 Thanksgiving Break

25 Thanksgiving Day

16 Student Days

MAY 2028						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

29 Memorial Day

31 Minimum Day (out at 12:45)

22 Student Days

DECEMBER 2027						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

20-31 Winter Break

24 Christmas (observed)

31 New Year's Day (observed)

13 Student Days

JUNE 2028						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

6 Graduation – Minimum Day (out at 12:45)

7 Last Day of School – Minimum Day (out at 12:45)

7 End of Third Trimester

19 Juneteenth

5 Student Days

KEY: Holiday ELOP Days Teacher Inservice Parent Conf. – Min. Day Student Non-Attendance
 Minimum Day (out at 12:45) First/Last Day & End of Trimester
 Trimester 1: Aug 12 – Nov 5 (55) | Trimester 2: Nov 8 – Mar 3 (63) | Trimester 3: Mar 6 – Jun 7 (62) | **Total: 180 Student Days**

Plaza Community Club

Meeting Minutes

September 3, 2026

Plaza Elementary School – Orland, California

1. Call to Order

President Kristina Madden called the meeting to order at 6:05 p.m.

2. Approval of Previous Meeting Minutes

Kayla presented the minutes from the May meeting.

A motion was made by Mrs. Crane to approve the May meeting minutes. The motion was seconded by Mr. Lee. The minutes were approved.

3. Financial Report

Treasurer Stephanie Romo presented the July 2026 financial report, including the current checking and savings balances and reconciliation.

A motion was made by Mrs. McDade to approve the financial report and was seconded by Kate Simas. The financial report was approved.

4. Old Business

Kristina presented the old business updates.

- The first day of school went well. The coffee was well received again, and students enjoyed the welcome-back photo areas.
- PCC board members now have emails set up.

5. New Business

Budget

The budget was presented and approved. The motion was made by Mrs. Crane and seconded by Mrs. McDade.

PCC Swag

- The PCC will work with Oscars this year to create a purchase list for Plaza parents and teachers.
- Hats will be made separately, with three styles available for \$25 per hat.
- Small shirts will be provided to the 18 new TK students as well as new students in other grades. Backup shirts will be kept in the PCC cabinet for teachers as needed.
- Mrs. Crane requested that items needing to be sent home with students be provided to teachers by Wednesday or Thursday when possible so that there is enough time to get it in folders.

Annual Calendar

- October 30: PCC will supply candy for the parade and provide a photo opportunity.
- Pie fundraiser: Forms were planned to go out October 23, pies would remain \$20 each, forms would be due November 9, and pickup was listed for November 17. The group noted the schedule may need to be moved

to the week before because Mrs. Henning plans to send pancake breakfast information on October 23. It was suggested possibly holding the pie fundraiser around Easter instead.

- Grandparents' Day: PCC would like to introduce a Grandparents' Day with teacher participation. The idea includes students making a photo ornament with a grandparent or family member of their choice and coordinating approximately 30-minute sessions with each class. The group discussed possibly coordinating the event with the Thankful Feast around November 19; details still need to be determined.
- Cocoa with Santa: December 14 or December 16 were discussed. Plans include candy canes, pictures, and a backdrop made by Jana. The group needs to determine whether the music room is available. Mr. Conklin will find out whether the gym could be used instead.
- Pancake Breakfast: Mrs. Henning confirmed the pancake breakfast will be November 14.
- Father-Daughter Dance: January 29, 2027.
- Open House: PCC plans to have a booth again. The date listed on the agenda was incorrect and will be removed until the correct date is known.
- Mother-Son Softball Game: May 7 at 3:00 p.m.; hats were discussed again.
- 2027 Raffle: March 5 was presented. Tickets will go out before February break, and the ticket-sales incentive prizes will continue.

Marquee

- Kayla is working on marquee content for the Bike-a-thon, Carnival/Dinner save-the-date, and Plaza Promise character traits.
- Adding birthdays to the marquee was suggested
- Teachers can email Kayla for any announcements that need to be added

Fall Carnival/Dinner – October 24, 2026, 3:00–6:00 p.m.

- The downtown/light-up sign is expected to go up October 19.
- Goal: Dinner tickets and wristband information will go home September 25, with ticket/wristband counts due back October 15.
- Mrs. Henning confirmed that 8th grade would still like to do dessert and soda sale.

Carnival Wristbands

- The group discussed a \$20 wristband price. Last year wristbands were \$15 in advance and \$20 at the door.
- Suggestion of letting families know the pricing ahead of time.
- The group discussed finding an option for larger families so the cost is not a hardship, including a possible discount for four or more wristbands.
- A wristband is planned to include most carnival activities, except the dunk tank and cake walk.
- Will-call pickup for pre-purchased wristbands at the door was discussed.
- Need to work out further details of pricing

General Store and Volunteers

- Tickets won at games will be used to pay for prizes at the General Store.
- Volunteers are needed to run the store, and use of the library was discussed.
- Mrs. Crane suggested having one person in charge of volunteers.
- Volunteer outreach includes Hamilton City, Orland, and Willows FFA, as well as parents and students.
- Mr. Conklin will reach out to Hamilton High as well.
- Volunteer needs include game monitors, face painting, cake walk, pumpkin decorating, soda toss, snow cones, bounce houses, speed gun, sack races, food runners, General Store, dinner service/drive-thru, setup, and cleanup.
- Teachers will be asked to help recruit parents for class-specific volunteer categories and time slots and send out SignupGenius.

Carnitas Dinner

- Dinner will be available for dine-in or drive-thru.
- The planned meal includes carnitas, beans, rice, tortillas, salsa, chips and salsa, lettuce, onions, cilantro, cheese, and sour cream, with approximately three tacos per person.
- Pricing: \$15 for a single ticket or \$50 for a family of four.
- Each student will go home with four tickets to sell. Tickets may be marked as single or family-of-four tickets; additional tickets will be available in the office.
- Stephanie and Jana are getting printing quotes from GCOE, Graphic Fox, and Creative.
- Outdoor picnic tables/benches are needed for outdoor dining.
- Kitchen access is needed on October 24, and the group asked about access on October 25 for any remaining cleanup. Mr. Conklin confirmed that we could use the kitchen if we have a planned date and time.
- Supplies needed include to-go containers, plates, napkins, plastic utensils, bottled water, and ice.

Games and Attractions

- Ashley Teerlink will paint/update the carnival signs.
- Kayla's dad will repair some of the carnival games; additional volunteers may be needed.
- For the new treasure box, Stephanie is getting corn, and Jana is getting treasures and completing the legend.
- The information table will include two themed raffle baskets. Everyone will receive an entry, with additional entries available for purchase. A candy-corn water-bottle guessing game is also planned.
- New petting zoo: One turn per child, tracked with a stamp or sticker on the wristband.
- Balloon artist: One turn per child, tracked with a stamp or sticker on the wristband.
- Dunk tank: Pay-to-play. Mr. Conklin was discussed as a participant; additional participants are needed. Possibly Mr. Lee?
- A special-needs area and big-kid games are planned. Working with Special Education staff.
- Snow cones: One per child, tracked with a stamp or sticker on the wristband.
- Cake walk: Planned as a purchased-token game; \$0.50 per token was discussed. Confirmed that we could use 5th and 6th grade classrooms
- Tractor rides: Mrs. Fifield will ask Stover about the tractor/train driver.
- Face painting: New stencils, stamp pads, and painting supplies are planned. Jana has students lined up to help. Confirmed that we could use 5th & 6th Grade classrooms.

Future PCC Purchase

- The next major PCC purchase is still to be determined, but PCC would still like to add shade and is interested in saving toward an outdoor learning area.

Other Fundraiser Ideas

- The group agreed to discontinue the coin drive.
- Other ideas discussed included an Orland Bowl family night, Kiddos play day, T-Bar, a coffee bar, coupon cards, and a 50/50 raffle.
- The group discussed possibly operating a PCC snack bar at Friday home games. Mr. Lee suggested using nonperishable items that can carry over to the next snack bar.
- Mrs. Crane suggested Schubert's as an option that could come to the school.
- The group also discussed having some kind of treat available to purchase at Grandparents' Day.

6. Adjournment

The meeting was adjourned by President Kristina Madden at 6:53 p.m.

The next PCC meeting is scheduled for October 1, 2026.



Regular Meeting - Sep 03 2026 Minutes

Thursday, September 3, 2026 at 4:00 PM

Plaza Elementary School District Staff Room

Page

1. Meeting Opening

1.1 Call to Order

The meeting was called to order at 4:00PM

1.2 Roll Call

Voting Members Present:

Jake Cecil, Board Clerk

Katie Pasini, Board Trustee

Non Voting Members Present:

Patrick Conklin, Superintendent/Principal

Alex Hinely, Chief Business Officer

Voting Members Absent:

PJ Davis, Board Trustee

1.3 Pledge of Allegiance

2. Amend or Approval of the Agenda

Katie Pasini moved to approve the agenda and Jake Cecil seconded. All approved.

3. Public Comment

Members of the public may be heard on any matter listed on the Agenda. A person addressing the Board will be limited to three (3) minutes unless the Chairperson of the Board grants a longer period of time. Public comment on each topic is limited to twenty (20) minutes.

3.1 Comment on Agenda Items Only

Kristina Madden discussed the agenda items for PCC's first meeting of the school year.

3.2 Comment on Non Agenda Items Only

None

4. Public Hearing: Sufficiency of Textbooks and Instructional Materials 2026-27

The Public Hearing began at 4:02PM.

Mr. Conklin informed the board that all students have standards-aligned instructional materials.

The Regular Meeting reopened at 4:04PM.

5. Reports**5.1 Superintendent/Principal**

Mr. Conklin updated the board on the gym and cafeteria floors.

5.2 Plaza Community Club

5

[Reconciliation Report - Savings Account June 2026.pdf](#) 

[Checkin Bank Statement July 2026.pdf](#) 

[Reconciliation Report - Checking Account July 2026.pdf](#) 

Mr. Conklin presented PCC's financial data since June and discussed the October dinner and carnival fundraiser.

5.3 Board Trustee(s)

Nothing reported.

6. Old Business**6.1 STEM/CTE**

Mr. Conklin updated the board on the grant progress. The RFA will be out in late September and due in early October.

6.2 Mild to Moderate SPED Program Transfer

10

[Plaza_ESD_Program_Transfer_Plan_DRAFT.docx](#) 

Mr. Conklin informed the board that five other districts notified GCOE of their intent to transfer their programs.

7. New Business**8. Consent Agenda**

Katie Pasini moved to approve Consent Agenda and Jake Cecil seconded. All approved.

8.1 Personnel

19

- 1. Approve Letter of Retirement from John Felix, Custodian and Bus Driver, Effective July 30th, 2027**

[J. Felix Retirement Letter.pdf](#) 

- 2. Resignation Letter from Monica Ulloa, Instructional Aide and After School Activity Assistant**

[M. Ulloa Resignation Letter.docx](#) 

- 8.2 **Minutes of the August 3rd, 2026 Regular Board Meeting** 21
[8-3-26 Special Board Mtg Minutes.docx](#) 
- 8.3 **Minutes of the August 6th, 2026 Regular Board Meeting** 22
[Regular Meeting - Aug 06 2026 - Minutes -.docx](#) 
- 8.4 **August Warrants** 26
[PESD Warrants 08-01-2026 - 08-26-2026.pdf](#) 

9. Action/Discussion Items

- 9.1 **Approve Items Removed from Consent Agenda Item for Later Consideration**
- 9.2 **Approve Increasing the Clearing Account Balance to \$2,500**
Katie Pasini moved to Approve Increasing the Clearing Account Balance to \$2,500 and Jake Cecil seconded. All approved.
- 9.3 **Approve Increase the Revolving Account balance to \$5,000**
Katie Pasini moved to Approve Increasing the Revolving Account Balance to \$5,000 and Jake Cecil Seconded. All approved.
- 9.4 **Approve Allocating \$20,000 of Prop 28 Money for Music/Band Program Instruments, Equipment, and Repairs**
Katie Pasini moved to Approve Allocating \$20,000 of Prop 28 Money for Music/Band Program Instruments, Equipment, and Repairs and Jake Cecil seconded. All approved.
- 9.5 **Approve Resolution 02-2026-27 Regarding Sufficiency of Instructional Materials** 29
[02-2026-27 Instructional Materials Resolution.doc](#) 
Katie Pasini moved to Approve Resolution 02-2026-27 Regarding Sufficiency of Instructional Materials and Jake Cecil seconded. All approved.
- 9.6 **2026-27 Certification of Provision of Standard-Aligned Instructional Materials**
Katie Pasini moved to approve 2026-27 Certification of Provisions of Standard-Aligned Instructional Materials and Jake Cecil seconded. All approved.

10. Adjournment to Closed Session

The board went into Closed Session at 4:32PM

- 10.1 **Public Employee Appointment, Employment, Performance Evaluation, Discipline, Dismissal, or Release (Government Code § 54957(b))**

11. Return to Open Session

The Board went into Open Session at 5:33PM

- 11.1 **Closed Session Report, Action, and Votes Taken**

The Board of Trustees met in closed session on September 3rd, 2026 pursuant to

Government Code § 54957 to consider the discipline/dismissal/release of a public employee. The Board took the following action: By a vote of 2-0, the Board approved/authorized the release of the employee in the position of Instructional Aide / After School Activity Assistant, effective September 4th, 2026.

12. Confirmation of Next Meeting Date and Time

12.1 **The next Plaza Elementary School District Regular Board Meeting will be held on October 1st, 2026 at 4:00pm.**

13. Adjournment

The meeting was adjourned at 5:34PM

Draft

Plaza Community Club

Savings, Period Ending 06/30/2026

RECONCILIATION REPORT

Reconciled on: 08/16/2026

Reconciled by: Kaitlyn Simas

Any changes made to transactions after this date aren't included in this report.

Summary	USD
Statement beginning balance	18,418.63
Checks and payments cleared (1)	-9,918.00
Deposits and other credits cleared (3)	0.39
Statement ending balance	8,501.02
Register balance as of 06/30/2026	8,501.02

Details

Checks and payments cleared (1)				
DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/03/2026	Deposit			-9,918.00
Total				-9,918.00

Deposits and other credits cleared (3)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
04/30/2026	Deposit			0.16
05/31/2026	Deposit			0.15
06/30/2026	Deposit			0.08
Total				0.39

July 31, 2026

Page: 1 of 3

Customer Service:
1-866-486-7782

PLAZA COMMUNITY CLUB
7322 COUNTY RD 24
ORLAND CA 95963-9777

Last statement: June 30, 2026
This statement: July 31, 2026

COMMUNITY BUSINESS CHECKING

Account number	XXXXXX5514	Beginning balance	\$17,410.69
Low balance	\$17,045.45	Deposits/Additions	\$0.00
Average balance	\$17,249.03	Withdrawals/Subtractions	\$365.24
Interest earned	\$0.00	Ending balance	\$17,045.45

Card Transactions/Withdrawals

<u>Date</u>	<u>Description</u>	<u>Subtractions</u>
07-09	POS Purchase Terminal Vbase2 Walmart Check Prin Ting 866-925-2 Tx XXXXXXXXXXXX1881	87.00
07-16	POS Purchase Terminal Vbase2 Intuit *Qbooks Onl Ine Cl.Intuit CA XXXXXXXXXXXX1881	38.00
07-22	POS Purchase Terminal Urgo8bxq Sticker Mule Stickermu NY XXXXXXXXXXXX1881	240.24
Total Card Transactions/Withdrawals		\$365.24

Daily Balances

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
06-30	17,410.69	07-16	17,285.69	07-31	17,045.45
07-09	17,323.69	07-22	17,045.45		

Overdraft Fee Summary

	Total For This Period	Total Year-to-Date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

Checks

(* Skip in check sequence, R-Check has been returned, + Electronified check))

Total Checks paid: 0 for **-\$0.00**

IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC TRANSFERS

Call us at 1-866-486-7782 or write us at Columbia Bank, P.O. Box 19243, Spokane, WA 99219, as soon as you can if you think your statement or receipt is wrong or if you need more information about a transfer on the statement or receipt. We must hear from you no later than 60 days after we send you the FIRST statement on which the error or problem appears.

- (1) Tell us your name and account number (if any).
- (2) Describe the error or the transfer you are unsure about, and explain as clearly as you can why you believe there is an error or why you need more information.
- (3) Tell us the dollar amount of the suspected error.

If you tell us orally, we may require that you send us your complaint or question in writing within 10 business days.

We will determine whether an error occurred within 10 business days after we hear from you and will correct any error promptly. If we need more time, however, we may take up to 45 days to investigate your complaint or question. If we decide to do this, we will credit your account within 10 business days for the amount you think is in error, so that you will have the use of the money during the time it takes us to complete our investigation. If we ask you to put your complaint or question in writing and we do not receive it within 10 business days, we may not credit your account.

For errors involving new accounts, point-of-sale, or foreign-initiated transactions, we may take up to 90 days to investigate your complaint or question. For new accounts, we may take up to 20 business days to credit your account for the amount you think is in error.

We will tell you the results within three business days after completing our investigation. If we decide that there was no error, we will send you a written explanation.

You may ask for copies of the documents that we used in our investigation.

Plaza Community Club

COMMUNITY BUSINESS CHECKING (5514) - 1, Period Ending 07/31/2026

RECONCILIATION REPORT

Reconciled on: 08/16/2026

Reconciled by: Kaitlyn Simas

Any changes made to transactions after this date aren't included in this report.

Summary	USD
Statement beginning balance	17,410.69
Checks and payments cleared (3)	-365.24
Deposits and other credits cleared (0)	0.00
Statement ending balance	17,045.45
Uncleared transactions as of 07/31/2026	446.15
Register balance as of 07/31/2026	16,599.30

Details

Checks and payments cleared (3)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/09/2026	Expense		Wal-Mart	-87.00
07/16/2026	Expense		Quickbooks	-38.00
07/21/2026	Expense	R238624423	Sticker Mule	-240.24
Total				-365.24

Additional Information

Uncleared checks and payments as of 07/31/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/03/2026	Check	3244	Que Brava	-351.81
06/04/2026	Check	3248	Natalia Silveria	-50.00
06/28/2026	Expense			-44.34
Total				-446.15

Plaza Elementary School District Mild/Moderate Program Transfer Plan DRAFT

DRAFT — NOT FOR SUBMISSION. This document is a working draft only. It has not been reviewed by, or developed in dialogue with, the Glenn County Office of Education (GCOE) or Glenn County SELPA, and significant information required to complete this plan (staffing, fiscal, and program details) has not yet been provided by GCOE. A complete and accurate transfer plan cannot be finalized without extensive coordination with GCOE and SELPA Governance. Submitting this plan in its current form would be premature.

Transfer of Special Education Services and Program Operations
Submitting LEA: Plaza Elementary School District

Current Program Operator: Glenn County Office of Education

SELPA: Glenn County SELPA

Program(s) Included in Transfer:
Preschool

X Mild/Moderate Support Needs

Regional Extensive Support Needs

Therapeutic/Behavior Osprey and Eagle Program

Adult Transition Program (18–22)

Related Services Only, list all services to be transferred:

Other:

Proposed Effective Date: July 1st, 2027

Date Submitted: 8/19/2026

Prepared By: Patrick Conklin

Section 1. Purpose and Transfer Request

Purpose: Describe the rationale for the requested transfer of program operation and services from the COE to the LEA.

LEA Statement of Intent:

Plaza Elementary School District (PESD) requests approval to assume direct operation of its Mild/Moderate Support Needs program, currently operated by the Glenn County Office of Education (GCOE), effective July 1, 2027. The District is committed to a smooth, well-planned transition that maintains full continuity of services for all students with IEPs throughout the transfer process.

Why the LEA is requesting transfer:

PESD is requesting this transfer to bring program oversight, staffing, and service delivery under direct District administration, allowing closer coordination between special education and general education programming at the school site and more direct communication between families and program staff.

Desired outcomes for students:

The District's goal is uninterrupted delivery of all IEP-mandated services throughout the transition, with no lapse in placement, instruction, or related services. PESD anticipates that direct, site-based operation will support stronger integration between special education staff and the broader school community and more responsive communication with families.

Evidence of LEA readiness:

This section cannot be determined without extensive discussions with GCOE.

Anticipated benefits and risks:

Anticipated benefits include increased local control over program design and staffing, closer proximity of services to the students and families they serve, and streamlined communication between the program and the rest of the District. Anticipated risks include potential staff turnover if current GCOE staff decline to transfer, timing pressure on recruitment and hiring given the compressed transition window, and the need to establish new contracted service arrangements (e.g., psychologist, speech, and clinician time) before the January 31, 2027 deadline. The staffing and transition timelines in Sections 4 and 8 are intended to mitigate these risks.

Requested Action

The LEA formally requests approval to:

- ✗ Assume operation of the identified program(s)
- ✗ Assume service delivery responsibilities
- ✗ Assume staffing and fiscal responsibilities
- ✗ Transition facilities and equipment as applicable

Section 2. Current Program Overview

Program Location(s)/class numbers: Plaza Elementary School District

Grade Span: TK-8th

Student Count for students attending school in LEA:

Student Count for Preschool: N/A

Student Count for Regional Programs (ESN/Tier 3): N/A

Student Count for out-of-county placements (DHH, NPS): N/A

Student Count for Private School: N/A

Current Services Include:

- ✗ Specialized Academic Instruction
- ✗ Speech and Language - possibly
 - Occupational Therapy
 - Physical Therapy
- ✗ Individual Counseling - possibly
- ✗ Behavior Intervention Services - possibly
 - Health and Nursing Services
 - Transportation
 - Transition Services
 - Deaf and Hard of Hearing Services
 - Intensive Individual Services
 - Adapted PE
 - Assistive Technology
- ✗ Psychological Services - possibly
 - Social Work Services
 - Low Incidence Services
 - Interpreter Services
 - Specialized Vision Services

Other

Section 3. Student Impact and Continuity of Services

Describe how the LEA will ensure a full continuum of placements and services for students with IEPs:

PESD will maintain the full continuum of placements and services currently provided under GCOE operation, with no lapse in services during the transition. All students' existing IEPs will remain in effect and will continue to be implemented as written unless changed through the IEP process. The District will use the SELPA governance and fiscal review period (August–November 2026) and the final LEA review period (November 2026–January 2027) to confirm staffing and contracted service needs — including psychologist, speech, and clinician time — so that all services are fully in place before the July 1, 2027 effective date. Family and student communication, staff recruitment, finalization of materials and technology agreements, and student records transfer will occur throughout the March–June 2027 window, alongside completion of all compliance activities for the 2026–27 school year, to ensure placements and services continue without disruption.

The LEA agrees to:

- Maintain uninterrupted implementation of all current IEPs.
- Continue services in accordance with existing IEPs until changed through the IEP process.
- Ensure no lapse in service delivery.
- Maintain educational placement unless determined by the IEP team.

Student and Family Transition Plan

Activity	Responsible Party	Timeline
Student roster verification	GCOE and PESD	Nov 2026 – Jan 2027
Family notification	GCOE and PESD	Mar – Jun 2027
Family Information Meetings		Mar – Jun 2027
Plan for Translation/interpretation supports	PESD	Mar – Jun 2027
Student Records transfer	GCOE to PESD	Mar – Jun 2027
Transportation arrangements finalized	N/A	
Start of LEA operation	PESD	July 1 st , 2027

Section 4. Staffing Transition Plan

Current Staffing:

Position	Position FTEs	Contract for Services
Education Specialists	.8	GCOE
Instructional Aides	6.5 hour	GCOE
SLP	.2	GCOE
Psychologist	Unknown	GCOE
Administrative Support	Unknown	GCOE
Other	Unknown	GCOE

Staffing Transition Plan:

Activity	Responsible Party	Timeline
GCOE, LEA and Union Representative Joint Meeting (review education code, rights of employees and current years of service, salary, etc)	GCOE and PESD	February 2027
Offer of Employment Provided to Staff	PESD	By Feb 28, 2027
Benefits Coverage for transition between GCOE and LEA	PESD	July 1 st , 2027
Timeline for Staff to Make a Decision	GCOE staff	By Feb 28, 2027
LEA to assume responsibility to fill any vacancies	PESD	Mar – Jun 2027
Professional Development Plan for Staff	PESD	As needed.

Section 5. Facilities and Operations Readiness

Location(s)/class numbers:

Classroom Materials	LEA to Provide	LEA OPTION to Purchase from GCOE
Furniture for staff and students	Negotiated between GCOE and PESD	Negotiated between GCOE and PESD
Technology for staff and students (Chromebook laptops, i-pads, smart boards)	Negotiated between GCOE and PESD	Negotiated between GCOE and PESD
Curriculum/materials	Negotiated between GCOE and PESD	Negotiated between GCOE and PESD
Assistive technology	Negotiated between GCOE and PESD	Negotiated between GCOE and PESD
Specialized equipment	Negotiated between GCOE and PESD	Negotiated between GCOE and PESD

If the LEA wishes to purchase items listed above, specify the items to be purchased:

Negotiated between GCOE and PESD

Section 6. Fiscal and Resource Plan

Estimated Budget Summary

Cost Category	Estimated Annual Cost
Salaries	GCOE to Provide

Benefits	GCOE to Provide
Services/Contracts	GCOE to Provide
Materials	GCOE to Provide
Transportation	N/A
Facilities	GCOE to Provide
Equipment	GCOE to Provide
Indirect Costs	GCOE to Provide
Total	

Funding Sources

☒ Local Contribution

☒ Special Education Funding

Federal Funds

Grant Funding

Other

Fiscal Impact Narrative

Describe the Impact to LEA budget:

Describe the Sustainability plan:

One-time startup costs:

Impact to SELPA allocation model:

Section 7. Compliance and Program Quality Assurances

The LEA certifies it will:

☒ Implement all services consistent with IDEA and CA Education Code requirements

☒ Maintain credentialed staffing

- ✕ Participate in SELPA policy and procedures
- ✕ Meet timelines for assessments and IEPs
- ✕ Maintain required reporting systems
- ✕ Participate and complete required monitoring activities
- ✕ Maintain service data and documentation

Section 8. Transition Timeline Plan

Milestone	Date	Notes
LEA request submitted	TBD	To be entered by PESD upon submission to GCOE/SELPA.
SELPA review	Aug – Nov 2026	SELPA governance and fiscal review, per GCOE SELPA timeline.
Governance approval	Aug – Nov 2026	Concludes SELPA governance and fiscal review window.
Last Date to Rescind Request	Jan 31, 2027	Final day to rescind; also closes the window for LEA to submit contracted services requests (psychologist, speech, clinician time).
Family notification	Mar – Jun 2027	Parent, student, and community meetings per GCOE timeline.
Staffing finalized	Feb 28, 2027	Joint LEA/GCOE/CTA/CSEA staff meeting occurs in February; staff decisions finalized by this date.
Operational readiness review	Mar – Jun 2027	Staff recruitment/hiring, materials/technology agreements, records transfer, and compliance activities for 2026–27 completed in this window.
Transfer effective date	Jul 1, 2027	LEA assumes full responsibility for the transferred program.
Other:	Nov 2026 – Jan 31, 2027	Window for LEA to submit requests for contracted services (e.g., psychologist, speech, clinician time).

Certifications

LEA Superintendent: I certify the LEA has capacity and commitment to operate the program and provide services consistent with applicable requirements.

Name: _____

Signature: _____

Date:

SELPA Governance Committee Review

Recommendation:

Approve

Approve with Conditions

Deny

Comments:

Retirement

1 message

John Felix <jfelix@plazaschool.org>

Tue, Aug 25, 2026 at 4:12 PM

To: Patrick Conklin <pconklin@plazaschool.org>

Hello Patrick,

Wanted to inform you that I will be retiring from Plaza Elementary. My last day will be July 30 2027. Its been an exciting and enjoyable 6 years and I wish you and Plaza all the best!

John Felix

August 11, 2026

Dear Patrick Conklin,

Please accept this letter as formal notice of my resignation from my positions as Instructional Aide and SPARK/ELOP Coordinator at Plaza Elementary.

As discussed during our meeting on August 11, 2026, I will remain in my current position until a replacement has been hired. As mutually agreed, I will receive two weeks' notice prior to my final day of employment. If I obtain another position before my replacement has been found, I will likewise provide two weeks' notice prior to my final day of employment.

As agreed, I will be compensated at a rate of **\$22.40 per hour** and will be paid on the **10th of each month** for the duration of my employment.

I appreciate the opportunities and experiences I have had while working at Plaza Elementary. I am committed to continuing to fulfill my responsibilities and assisting with a smooth transition until my employment concludes.

Thank you for your support and understanding throughout this process. I hope that my time and contributions at Plaza Elementary will be reflected positively in my employment review and that I may count on you for a positive reference as I pursue future opportunities.

Sincerely,

Monica Ulloa

Plaza School District
7322 County Road 24
Orland, CA 95963
BOARD OF TRUSTEES
Special Board Meeting
August 3rd, 2026
4:30PM
Minutes

- I. **Call to Order** - The meeting was called to order at 4:30pm
- II. **Pledge of Allegiance**
- III. **Members Present** - Board Trustees Jake Cecil and Katie Pasini. Superintendent/Principal Conklin. Board Trustee PJ Davis absent.
- IV. **Comments: Non Agenda Items—The Board Clerk will allow three minutes for speakers to address the appropriate matters. Speakers will identify themselves when acknowledged by the Clerk.**
- V. **Comments: Agenda Items Only—Any person wishing to address the Board will identify themselves, the agenda item they are speaking about, and limit remarks to three minutes.**
- VI. **Closed Session** - The board went into Closed Session at 4:31pm.
 - A. **Public Employee Appointment, Employment, Performance Evaluation, Discipline, Dismissal, or Release (Government Code § 54957(b))**
- VII. **Open Session** - The board went into Open Session at 4:46pm.
 - A. **Closed Session Direction, Action Votes Taken**
- VIII. **Action**
 - A. **Approve Letter of Resignation for John Lovell, Sixth Grade Teacher**

Jake Cecil moved to Approve Letter of Resignation for John Lovell, Sixth Grade Teacher and Katie Pasini seconded. All approved.

- B. **Approve Hiring Jenni Bettencourt, Temporary Sixth Grade Teacher for 2026-27 School Year**

Jake Cecil moved to Approve Hiring Jenni Bettencourt, Temporary Sixth Grade Teacher for the 2026-27 School Year and Katie Pasini seconded. All approved.

- C. **Approve Hiring Rocio Leal-Koch, Instructional Aide for the 2026-27 School Year**

Jake Cecil moved to Approve Hiring Rocio Leal-Koch, Instructional Aide for the 2026-27 School Year and Katie Pasini seconded. All approved.

- IX. **Adjournment** – The meeting was adjourned at 4:46pm



Regular Meeting - Aug 06 2026 Minutes

Thursday, August 6, 2026 at 4:00 PM

Plaza Elementary School District Staff Room

1. Meeting Opening

1.1 Call to Order

The meeting was called to order at 4:05pm

1.2 Roll Call

Voting Members Present:

Jake Cecil, Board

Clerk PJ Davis, Board

Trustee

Katie Pasini, Board Trustee

Non Voting Members Present:

Patrick Conklin, Superintendent/Principal

Alex Hinely, Chief Business Officer

1.3 Pledge of Allegiance

2. Amend or Approval of the Agenda

3. Public Comment

Members of the public may be heard on any matter listed on the Agenda. A person addressing the Board will be limited to three (3) minutes unless the Chairperson of the Board grants a longer period of time. Public comment on each topic is limited to twenty (20) minutes.

3.1 Comment on Agenda Items Only

3.2 Comment on Non Agenda Items Only

Jenni Bettencourt introduced herself and requested the board allow her daughter to enroll at Plaza

4. **Recognition of Students and Staff**

Mr. Conklin recognized Maria Carrillo, who is our School Clerk, Librarian, After School Activity Assistant, and one of our ELOP staff.

5. **Reports**

5.1 Superintendent/Principal

Mr. Conklin updated the board on the cafeteria and gym floor, as well as the solar project.

5.2 Plaza Community Club

Mr. Conklin discussed meetings he held with PCC over the summer. They have a very active group this year and are planning the annual dinner and carnival for October 24th.

5.3 Board

Trustee(s) No reports given.

6. **Old Business**

6.1 STEM/CTE

Mr. Conklin discussed the work he has done over the summer, including preparing for a grant he will submit for when the RFA is released in August.

6.2 Mild to Moderate SPED Program Transfer

[Program Transfer Plan Template.docx](#)

Mr. Conklin explained the plan, process, and timeline for the transfer.

7. **New Business**

7.1 Gym Dedication

Mr. Cecil discussed dedicating the gym in some way. Mr. Conklin will discuss with staff.

8. **Consent Agenda**

PJ Davis moved to approve and Katie Pasini seconded. All approved.

8.1 Remove Consent Agenda Item(s) for Later Consideration

8.2 Minutes of June 23rd, 2026 Regular Board

Meeting [6-23-26 Minutes.pdf](#)

8.3 Minutes of June 25th, 2026 Regular Board

Meeting [6-25-26 Minutes.pdf](#)

8.4 Minutes of July 23rd, 2026 Special Board

Meeting [7-23-26 Special Board Mtg](#)

[Minutes.docx.pdf](#)

8.5 July Warrants

[PESD Warrants 06-17-2026 - 07-31-2026.pdf](#) 

8.6 July Quarterly Williams
Report [July 2026 Williams
Report.doc](#) 

8.7 Sanction Plaza Community Club for 2026-27 School Year

9. Action Items

9.1 Approve Items Removed from Consent Agenda for Later Consideration

9.2 Approve Resolution 01-2026-27 Approving Adoption of CalPERS

457 Plan [Resolution 01-2026-27 457 Plan.docx](#) 

PJ Davis moved to approve and Katie Pasini seconded. All approved.

10. Adjournment to Closed Session - The board went into Closed Session at 4:51pm

10.1 Public Employee Appointment, Employment, Performance Evaluation, Discipline, Dismissal, or Release (Government Code § 54957(b))

11. Return to Open Session - The board went into Open Session at 5:26pm

11.1 Closed Session Report, Action, and Votes Taken

12. Confirmation of Next Meeting Date and Time

12.1 The next Plaza Elementary School District Regular Board Meeting will be held on September 3rd, 2026 at 4:00pm.

13. Adjournment - The meeting was adjourned at 5:26pm

Checks Dated 08/01/2026 through 08/26/2026

Board Meeting Date September 3, 2026

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40386108	08/04/2026	Brisk Labs Corp.	01-5835	BRISK PREMIUM SCHOOL PACKAGE		4,400.00
40386109	08/04/2026	Chico State Enterprises	13-4700	CAFETERIA FOOD - FRESH PRODUCE		186.00
40386110	08/04/2026	Christy White, Inc.	01-5800	2024/25 DISTRICT AUDIT - RETENTION RELEASED	1,500.00	
				2025/26 DISTRICT AUDIT - 1ST PROGRESS	7,087.50	8,587.50
40386111	08/04/2026	FGL Environmental	01-5520	WATER SAMPLING		114.00
40386112	08/04/2026	Glenn County Road Department	01-5640	45 DAY SAFETY INSPECTION/REPAIR	653.87	
			01-5800	45 DAY SAFETY INSPECTION/REPAIR	247.50	901.37
40386113	08/04/2026	Kingsley Bogard, LLP	01-5880	CURRENT SERVICES RENDERED		408.00
40386114	08/04/2026	ODP Business Solutions, LLC	01-4300	3RD GRADE SUPPLIES		496.84
40386115	08/04/2026	Orland Ace Hardware	01-4300	SITE SUPPLIES		80.82
40386116	08/04/2026	Plaza Elementary School Dist. Revolving Account	01-5620	WATER SLIDE 07/24/26 FOR ELO PROGRAM		150.00
40386117	08/04/2026	SAV-MOR Foods	13-4700	CAFETERIA FOOD - ELO P		96.32
40386118	08/04/2026	Sierra Water Utility, LLC	01-5520	OPERATOR SERVICE CHARGE & JUNE REPORT		241.45
40386119	08/04/2026	Tri-County Schools Insurance Group	01-9571	AUG. 2026 EMPLOYEE PAID INS	8,628.44	
			01-9572	AUG. 2026 EMPLOYEE PAID INS	27,283.80	
			01-9573	AUG. 2026 EMPLOYEE PAID INS	1,242.80	37,155.04
40386120	08/04/2026	Verdant Commercial Capital	01-5620	COPIER LEASE PAYMENT		384.33
40386121	08/04/2026	Wilgus Fire Control, Inc.	01-5550	SERVICE CALL - EXTINGUISHER SERVICE		654.49
40386391	08/12/2026	Advanced Document Concepts	01-5825	USAGE CHARGE 07/01/26 - 07/31/26		119.26
40386392	08/12/2026	Blick Art Materials	01-4300	ART SUPPLIES - E. HEISE		117.47
40386393	08/12/2026	Cabrera's Lawn Care Marcos Cabrera	01-5800	PROPERTY MAINTENANCE		700.00
40386394	08/12/2026	Chad T. Januskiewicz	01-5800	CALPADS 26-27 ANNUAL SUPPORT		1,800.00
40386395	08/12/2026	FGL Environmental	01-5520	WATER SAMPLING		392.00
40386396	08/12/2026	FIFIELD, KIMBERLY A	01-4300	ELO SUPPLIES		70.59
40386397	08/12/2026	Glenn County Office of Ed.	01-5830	2026-27 GCOE TECHNOLOGY SERVICES	19,679.63	
			40-7439	26-27 12TH PLAZA BUILDING PAYMENT	5,555.57	25,235.20
40386398	08/12/2026	Gold Star Foods	13-4700	CAFETERIA FOOD		368.38
40386399	08/12/2026	Hillyard, Inc.	01-4300	TK - 8TH GRADE SUPPLIES		3,102.85
40386400	08/12/2026	ODP Business Solutions, LLC	01-4300	3RD GRADE CLASSROOM SUPPLIES		69.72
40386401	08/12/2026	Orland Ace Hardware	01-4300	SITE SUPPLIES		9.73
40386402	08/12/2026	PG&E	01-5510	MONTHLY CHARGE 07/01/26 - 07/29/26		23.82
40386403	08/12/2026	TCG Administrators/CalSTRS	01-5890	MONTHLY ADMINISTRATOR FEES		8.00
40386404	08/12/2026	US Bank Corporate Payment Systems	01-4300	1ST GRADE SUPPLIES	115.81	

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Checks Dated 08/01/2026 through 08/26/2026

Board Meeting Date September 3, 2026

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40386404	08/12/2026	US Bank Corporate Payment Systems		AMAZON - 1ST GRADE SUPPLIES	56.82	
				ELO SUPPLIES - T. KING	13.90	
				GAS FOR VAN	77.34	
			01-5835	CHATGPT PLUS SUBSCRIPTION	20.00	
				EDJOIN - FY 26-27	800.00	
				SPOTIFY MONTHLY CHARGE	12.99	
			01-5940	USPS POSTAGE	11.02	
			13-4700	CAFETERIA FOOD - ELO	643.36	1,751.24
40386716	08/19/2026	Apollos Solar, LLC	01-5800	SOLAR PANEL CLEANING ON 08/12/26		195.00
40386717	08/19/2026	Chico State Enterprises	13-4700	CAFETERIA FOOD - FRESH PRODUCE		336.00
40386718	08/19/2026	Christine Mac Shane	01-5800	STAFF ACTIVITY		990.00
40386719	08/19/2026	Glenn County Office of Ed.	01-5820	LIBRARY MEDIA SERVICES - 26/27 SCHOOL YEAR		600.00
40386720	08/19/2026	HERNANDEZ, RAMONA	01-4300	KINDER/1ST GRADE STUFF		55.75
40386721	08/19/2026	JC Nelson Supply Co.	01-4300	INV # 801820 & 797313 SITE SUPPLIES		192.34
40386722	08/19/2026	Keith E. Dietle	01-5870	FIRST AID & CPR TRAINING		1,560.00
40386723	08/19/2026	Orland Ace Hardware	01-4300	SITE SUPPLIES		43.78
40386724	08/19/2026	SAV-MOR Foods	13-4700	CAFETERIA FOOD - ELO		105.95
40386725	08/19/2026	Simplicity Flooring & Tile	13-6200	CAFETERIA FLOORING		24,561.13
40386726	08/19/2026	WM Corporate Services, Inc. As Payment Agent	01-5530	MONTHLY SERVICE CHARGE 07/01/26 - 07/31/26		672.45
40387018	08/26/2026	Accularm Security Systems	01-5560	SERVICE CALL		87.50
40387019	08/26/2026	Chico State Enterprises	13-4700	CAFETERIA FOOD - FRESH PRODUCE		471.60
40387020	08/26/2026	Christensen Telecommunications, Inc.	01-5830	REQUESTED SERVICE ON CAMERA SYSTEM		50.00
40387021	08/26/2026	Cornell Distributing	13-4700	CAFETERIA FOOD		570.05
40387022	08/26/2026	Glenn County Office of Ed.	01-5850	LIVESCAN FINGERPRINT - JESSICA FLORES		69.00
40387023	08/26/2026	Gold Star Foods	13-4300	CAFETERIA FOOD/SUPPLIES	75.00	
				CAFETERIA FOOD/SUPPLIES - WALDEN	103.20	
			13-4700	CAFETERIA FOOD	1,659.37	
				CAFETERIA FOOD - WALDEN	1,918.08	
				CAFETERIA FOOD/SUPPLIES	251.14	
				CAFETERIA FOOD/SUPPLIES - WALDEN	67.82	4,074.61
40387024	08/26/2026	HENNING, KELLY A	01-4300	ELO SUMMER SCHOOL SUPPLIES		11.55
40387025	08/26/2026	NorCal Pumping	01-5800	SEPTIC TANK PUMPING 08/05/2026		1,050.00
40387026	08/26/2026	ODP Business Solutions, LLC	01-4300	6TH GRADE CLASS SUPPLIES	173.83	
				TK - 8TH GRADE SUPPLIES	155.86	329.69

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precedingprecedingpreceding ChecksChecksChecks bebe approved.approved.approved.

Checks Dated 08/01/2026 through 08/26/2026

Board Meeting Date September 3, 2026

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40387027	08/26/2026	Orland Ace Hardware	01-4300	SITE SUPPLIES		38.95
40387028	08/26/2026	Orland Auto Parts	01-4300	BUS/VAN SUPPLIES		271.95
40387029	08/26/2026	ProPacific Fresh	13-4700	CAFETERIA FOOD		669.66
40387030	08/26/2026	SAV-MOR Foods	13-4700	CAFETERIA FOOD		238.04
40387031	08/26/2026	US Foods, Inc.	13-4300	CAFETERIA FOOD/SUPPLIES	1,859.43	
			13-4700	CAFETERIA FOOD/SUPPLIES	1,343.31	3,202.74
Total Number of Checks					53	128,072.16

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	GENERAL FUND	41	86,992.75
13	CAFETERIA	13	35,523.84
40	SPECIAL RESERVE - CAP PR	1	5,555.57
Total Number of Checks		53	128,072.16
Less Unpaid Tax Liability			.00
Net (Check Amount)			128,072.16

The preceding Checks have been issued in accordance with the preceding Checks approved.

PLAZA ELEMENTARY SCHOOL DISTRICT
RESOLUTION NO. 02-2026-27
RESOLUTION REGARDING SUFFICIENCY OF INSTRUCTIONAL MATERIALS

WHEREAS, the governing board of Plaza Elementary School District, in order to comply with the requirements of Education Code Section 60119 held a public hearing on 9/3/26, at 4:00 o'clock, which is on or before the eighth week of school and which did not take place during or immediately following school hours, and;

WHEREAS, the governing board provided at least ten days notice of the public hearing posted in at least three public places within the district that stated the time, place, and purpose of the hearing, and;

WHEREAS, the governing board encouraged participation by parents, teachers, members of the community in the public hearing, and;

WHEREAS, information provided at the public hearing and to the governing board at the public meeting detailed the extent to which textbooks and instructional materials were provided to all students, including English learners, in the Plaza School District, and;

WHEREAS; the definition of “sufficient textbooks or instructional materials” means that each student has a textbook or instructional materials to use in class and to take home, and;

WHEREAS, sufficient textbooks and instructional materials were provided to each student, including English learners, which are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks in the following subjects:

- Mathematics: (Adopted June, 2026) TK-8 Cengage Math and You
- Science: (Adopted Aug, 2022) K-5 McGraw Hill Inspire Science California; 6-8 TCI Bring Science Alive
- History-social science: (Adopted March, 2019) K-8 StudiesWeekly
- English/language arts: (Adopted February, 2019) K-6 Benchmark; 7th-8th EngageNY.

THEREFORE, it is resolved that for the 2026-27 school year, the Plaza Elementary School District has provided each pupil with sufficient textbooks and instructional materials aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks.

Jake Cecil, Clerk
Plaza Board of Trustees

Checks Dated 08/27/2026 through 09/25/2026

Board Meeting Date October 1, 2026

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40387248	09/02/2026	Cornell Distributing	13-4700	CAFETERIA FOOD		440.95
40387249	09/02/2026	FELIX, JOHN A	01-4300	SITE SUPPLIES - LYSOL WIPES AND STRIPS		42.29
40387250	09/02/2026	Gold Star Foods	13-4300	CAFETERIA FOOD/SUPPLIES	292.30	
				CAFETERIA FOOD/SUPPLIES - WALDEN	208.30	
			13-4700	CAFETERIA FOOD - WALDEN	247.58	
				CAFETERIA FOOD/SUPPLIES	2,479.43	
				CAFETERIA FOOD/SUPPLIES - WALDEN	1,813.01	5,040.62
40387251	09/02/2026	Hunt Propane, Inc.	01-5510	116.50 GALLONS OF PROPANE		348.61
40387252	09/02/2026	Jones School Supply	01-4300	TORCH GOLD MEDALS & RIBBON		82.13
40387253	09/02/2026	Northwest Pest Control	01-5540	MONTHLY PEST CONTROL		275.00
40387254	09/02/2026	PG&E	01-5510	MONTHLY SERVICE CHARGE 07/15/26 - 08/13/26		11.62
40387255	09/02/2026	ProPacific Fresh	13-4700	CAFETERIA FOOD		968.59
40387256	09/02/2026	Scholastic, Inc.	01-4300	CLASSROOM MAGAZINES 26-27 - K. LOVE		124.54
40387257	09/02/2026	Shasta County Office of Ed. Accounts Receivable Department	01-5810	PLANETARIUM FIELD TRIP - ELO SUMMER		420.00
40387258	09/02/2026	Tice & Bolinger Electrical	14-5630	CAFETERIA ELECTRICAL WORK		22,723.30
40387259	09/02/2026	Tri-County Schools Insurance Group	01-9571	SEPT 2026 EMPLOYEE PAID INS	7,126.77	
			01-9572	SEPT 2026 EMPLOYEE PAID INS	23,334.31	
			01-9573	SEPT 2026 EMPLOYEE PAID INS	1,243.00	31,704.08
40387260	09/02/2026	US Foods, Inc.	13-4300	CAFETERIA FOOD/SUPPLIES	609.66	
			13-4700	CAFETERIA FOOD	644.57	
				CAFETERIA FOOD/SUPPLIES	534.67	1,788.90
40387261	09/02/2026	Verdant Commercial Capital	01-5620	COPIER LEASE PAYMENT		293.49
40387484	09/09/2026	Advanced Document Concepts	01-5825	USAGE CHARGE 08/01/26 -08/31/26		423.55
40387485	09/09/2026	Amplify Education, Inc.	01-4100	ANNUAL STUDENT SUBSCRIPTION		594.00
40387486	09/09/2026	AT&T	01-5910	MONTHLY CHARGE 07/10/2026 - 08/09/2026		55.47
40387487	09/09/2026	Cabrera's Lawn Care Marcos Cabrera	01-5800	PROPERTY MAINTENANCE		700.00
40387488	09/09/2026	Chico State Enterprises	13-4700	CAFETERIA - FRESH PRODUCE		174.00
40387489	09/09/2026	Cornell Distributing	13-4700	CAFETERIA FOOD		633.00
40387490	09/09/2026	FGL Environmental	01-5520	WATER SAMPLING		114.00
40387491	09/09/2026	FIFIELD, KIMBERLY A	01-4300	U SHAPED TABLE		100.00
40387492	09/09/2026	Gold Star Foods	13-4300	CAFETERIA FOOD/SUPPLIES	402.86	
				CAFETERIA FOOD/SUPPLIES - WALDEN	86.02	
			13-4700	CAFETERIA FOOD	4,523.96	
				CAFETERIA FOOD - WALDEN	180.76	

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Checks Dated 08/27/2026 through 09/25/2026

Board Meeting Date October 1, 2026

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40387492	09/09/2026	Gold Star Foods		CAFETERIA FOOD/SUPPLIES	380.85	
				CAFETERIA FOOD/SUPPLIES - WALDEN	2,071.87	7,646.32
40387493	09/09/2026	ODP Business Solutions, LLC	01-4300	TK - 8TH GRADE SUPPLIES		254.42
40387494	09/09/2026	ProPacific Fresh	13-4700	CAFETERIA FOOD	512.02	
				CAFETERIA FOOD - WALDEN	2,740.33	3,252.35
40387495	09/09/2026	Sierra Water Utility, LLC	01-5520	OPERATOR SERVICE CHARGE/ SERVICE CALL		716.45
40387496	09/09/2026	US Bank Corporate Payment Systems	01-4300	GAS - PUSH MOWER	15.19	
				GAS VAN # 3	113.12	
				SPARK SUPPLIES - E. MARTINEZ	192.26	
				STAFF LUNCH	226.39	
				STAFF LUNCH - START OF SCHOOL	459.49	
				STUFF LUNCH	251.38	
				TK SUPPLIES - K. LOVE	75.47	
			01-5835	SPOTIFY MONTHLY MEMBERSHIP	12.99	
			13-4700	CAFETERIA FOOD	217.42	
				CAFETERIA FOOD - ELO	41.54	1,605.25
40387497	09/09/2026	US Foods, Inc.	13-4300	CAFETERIA SUPPLIES - WALDEN	1,189.56	
			13-4700	CAFETERIA FOOD	1,448.41	2,637.97
40387498	09/09/2026	Verizon Wireless	01-5910	SPARK CELL PHONE		103.85
40387773	09/16/2026	Chico State Enterprises	13-4700	CAFETERIA - FRESH PRODUCE		336.00
40387774	09/16/2026	Cornell Distributing	13-4700	CAFETERIA FOOD		343.85
40387775	09/16/2026	Gold Star Foods	13-4700	CAFETERIA FOOD		2,517.13
40387776	09/16/2026	Kingsley Bogard, LLP	01-5880	CURRENT SERVICES RENDERED		931.26
40387777	09/16/2026	Orland Ace Hardware	01-4300	SITE SUPPLIES		47.69
40387778	09/16/2026	PG&E	01-5510	MONTHLY CHARGE 07/30/26 - 08/30/26		26.28
40387779	09/16/2026	Plaza Elementary School Dist. Clearing Account	01-5890	Clearing Account Balance Adjustment		184.70
40387780	09/16/2026	Plaza Elementary School Dist. Revolving Account	01-5890	Revolving Account Balance Adjustment		3,493.09
40387781	09/16/2026	WM Corporate Services, Inc. As Payment Agent	01-5530	MONTHLY CHARGE 08/01/26 -08/31/26		656.05
40388094	09/23/2026	AT&T	01-5910	MONTHLY SERVICES 08/10/26 - 09/09/26		60.32
40388095	09/23/2026	CharacterStrong, LLC	01-5835	CHARACTER STRONG CURRICULUM		8,397.90
40388096	09/23/2026	Cornell Distributing	13-4700	CAFETERIA FOOD		229.10
40388097	09/23/2026	Glenn County Office of Ed.	01-5850	LIVESCAN FINGERPRINTS AUG. 2026 VOLS		1,340.00
40388098	09/23/2026	Gold Star Foods	13-4700	CAFETERIA FOOD - WALDEN		1,411.48

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Checks Dated 08/27/2026 through 09/25/2026

Board Meeting Date October 1, 2026

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40388099	09/23/2026	ProPacific Fresh	13-4700	CAFETERIA FOOD	940.10	
				CAFETERIA FOOD - WALDEN	1,282.38	2,222.48
40388100	09/23/2026	US Foods, Inc.	13-4300	CAFETERIA FOOD/SUPPLIES	495.39	
			13-4700	CAFETERIA FOOD/SUPPLIES	258.24	753.63
Total Number of Checks					45	106,225.71

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	GENERAL FUND	28	52,847.08
13	CAFETERIA	17	30,655.33
14	DEFERRED MAINTENANCE	1	22,723.30
Total Number of Checks		45	106,225.71
Less Unpaid Tax Liability			.00
Net (Check Amount)			106,225.71

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

PLAZA ELEMENTARY SCHOOL DISTRICT

2025-26 UNAUDITED ACTUALS

BACKGROUND

- Represents District financial condition through June 30, 2026
- Reviewed by the Governing Board, County Superintendent, Superintendent of Public Instruction, and State Controller
- Purpose is to ensure awareness regarding current and future financial obligations

2025-26 UNAUDITED ACTUALS

GENERAL FUND COMPARISONS

2025-26 SECOND INTERIM

Summary	Unrestricted/Restricted
Beginning Fund Balance	4,282,974.00
LCFF Revenue	2,638,958.00
Federal Revenue	108,548.00
State Revenue	453,907.00
Local Revenue	357,104.00
Total Revenues	3,558,517.00
Total Expenditures	(3,294,157.00)
Transfer to Fund 14 (Deferred Maint)	(58,077.00)
Transfer to Fund 40 (SpEd Building)	(5,556.00)
Transfer from Fund 51 (Bond)	35.00
+/- Rev./Exp.	200,762.00
Ending Fund Balance	4,483,736.00

2025-26 UNAUDITED ACTUALS

Summary	Unrestricted/Restricted
Beginning Fund Balance	4,282,967.03
LCFF Revenue	2,637,073.46
Federal Revenue	111,616.54
State Revenue	465,426.47
Local Revenue	396,075.66
Total Revenues	3,610,192.13
Total Expenditures	(2,905,429.69)
Transfer to Fund 14 (Deferred Maint)	(58,076.72)
Transfer to Fund 40 (SpEd Building)	(5,555.55)
Transfer from Fund 51 (Bond)	28.72
+/- Rev./Exp.	641,158.89
Ending Fund Balance	4,924,125.92

2025-26 UNAUDITED ACTUALS

GENERAL FUND PROJECTIONS

Summary	2025-26 Unaudited Actuals	2026-27 Projection	2027-28 Projection
Beginning Fund Balance	4,282,967.03	4,924,125.92	5,031,470.92
LCFF Revenue	2,637,073.46	2,728,671.00	2,795,566.00
Federal Revenue	111,616.54	119,234.00	114,615.00
State Revenue	465,426.47	366,562.00	366,562.00
Local Revenue	396,075.66	403,736.00	403,736.00
Total Revenues	3,610,192.13	3,618,203.00	3,680,479.00
Total Expenditures	(2,905,429.69)	(3,441,002.00)	(3,604,932.00)
Transfer to Fund 14 (Deferred Maint)	(58,076.72)	(65,995.00)	(72,099.00)
Transfer to Fund 40 (SpEd Building)	(5,555.55)	(3,861.00)	0.00
Transfer from Fund 51 (Bond)	28.72	0.00	0.00
+/- Rev./Exp.	641,158.89	107,345.00	3,448.00
Ending Fund Balance	4,924,125.92	5,031,470.92	5,034,918.92

2025-26 UNAUDITED ACTUALS

OTHER ENDING FUND BALANCES

Fund	Title	Ending Fund Balance
Fund 13	Cafeteria Fund	247,021.95
Fund 14	Deferred Maintenance Fund	58,076.72
Fund 20	Postemployment Benefits Fund	372,418.26
Fund 25	Capital Facilities Fund (Developer Fees)	58,713.12
Fund 35	County School Facilities Fund (New Construction/Modern.)	434,186.45
Fund 40	Capital Outlay Projects Fund (Special Education Building)	1,706.38
Fund 51	Bond Interest and Redemption Fund	8.39
Fund 73	Foundation Private-Purpose Trust Fund (Mr. K. Scholarship)	2,027.14

UNAUDITED ACTUALS

25
26

SUPERINTENDENT
PATRICK CONKLIN

CHART OF ACCOUNTS

Fund 01

General Fund

Fund 13

Cafeteria Fund

Fund 14

Deferred Maintenance Fund

Fund 20

Postemployment Benefits Fund

Fund 25

Capital Facilities Fund (Developer Fees)

Fund 35

County School Facilities Fund (New Construction/Modernization)

Fund 40

Capital Outlay Projects Fund (Special Education Building)

Fund 51

Bond Interest and Redemption Fund

Fund 73

Foundation Private-Purpose Trust Fund (Mr. K Scholarship)

TABLE OF CONTENTS

1

Summary of Unaudited Actual Data Submission

2

School District Certification

3

Fund 01: Expenditures

11

Fund 13: Expenditures

17

Fund 14: Expenditures

22

Fund 20: Expenditures

26

Fund 25: Expenditures

32

Fund 35: Expenditures

38

Fund 40: Expenditures

44

Fund 51: Expenditures

49

Fund 73: Expenditures

55

Average Daily Attendance

58

Schedule for Categoricals

74

Current Expense Formula/Minimum Classroom Compensation

76

Schedule of Long-Term Liabilities

77

ESSA Maintenance of Effort Expenditures

79

School District Appropriations Limit Calculations

83

Indirect Cost Rate Worksheet

87

Lottery Report

88

Program Cost Report

93

Program Cost Report Schedule of Allocation Factors

94

Summary of Interfund Activities

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	57.10%
	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	exempt
ESMOE	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2027-28 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
GANN	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$1,905,291.65
	Appropriations Subject to Limit	\$1,905,291.65
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	4.58%
	Fixed-with-carry-forward indirect cost rate for use in 2027-28 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed: _____
Clerk / Secretary of the Governing Board
(Original signature required)

Date of Meeting: Oct 01, 2026

Printed Name: Jacob Cecil

Title: Clerk

To the Superintendent of Public Instruction:

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

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

Date: _____

Printed Name: Ryan Bentz

Title: Superintendent of Schools

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

For County Office of Education:

Dusty Thompson

Name
Assistant Superintendent, Business Services

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(530) 934-6575

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For School District:

Alex Hinely

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Chief Business Official

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(530) 865-1250

Telephone
ahinely@glenncoe.org

E-mail Address

			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	2,637,073.46	0.00	2,637,073.46	2,728,671.00	0.00	2,728,671.00	3.5%
2) Federal Revenue		8100-8299	4,259.11	107,357.43	111,616.54	2,500.00	116,734.00	119,234.00	6.8%
3) Other State Revenue		8300-8599	54,760.69	410,665.78	465,426.47	48,503.00	318,059.00	366,562.00	-21.2%
4) Other Local Revenue		8600-8799	348,351.43	47,724.23	396,075.66	357,736.00	46,000.00	403,736.00	1.9%
5) TOTAL, REVENUES			3,044,444.69	565,747.44	3,610,192.13	3,137,410.00	480,793.00	3,618,203.00	0.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,118,755.66	31,718.19	1,150,473.85	1,175,189.00	21,000.00	1,196,189.00	4.0%
2) Classified Salaries		2000-2999	261,966.36	232,412.87	494,379.23	250,220.00	277,271.00	527,491.00	6.7%
3) Employee Benefits		3000-3999	536,339.60	151,967.01	688,306.61	581,810.00	124,799.00	706,609.00	2.7%
4) Books and Supplies		4000-4999	47,072.66	25,884.08	72,956.74	80,328.00	74,128.00	154,456.00	111.7%
5) Services and Other Operating Expenditures		5000-5999	281,815.33	81,840.49	363,655.82	366,365.00	72,330.00	438,695.00	20.6%
6) Capital Outlay		6000-6999	113,996.14	0.00	113,996.14	300,000.00	0.00	300,000.00	163.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	12,157.98	9,503.32	21,661.30	115,201.00	2,361.00	117,562.00	442.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,372,103.73	533,325.96	2,905,429.69	2,869,113.00	571,889.00	3,441,002.00	18.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			672,340.96	32,421.48	704,762.44	268,297.00	(91,096.00)	177,201.00	-74.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	28.72	28.72	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	63,632.27	0.00	63,632.27	69,856.00	0.00	69,856.00	9.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(63,632.27)	28.72	(63,603.55)	(69,856.00)	0.00	(69,856.00)	9.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			608,708.69	32,450.20	641,158.89	198,441.00	(91,096.00)	107,345.00	-83.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,977,844.57	305,122.46	4,282,967.03	4,586,553.26	337,572.66	4,924,125.92	15.0%
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)			3,977,844.57	305,122.46	4,282,967.03	4,586,553.26	337,572.66	4,924,125.92	15.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,977,844.57	305,122.46	4,282,967.03	4,586,553.26	337,572.66	4,924,125.92	15.0%
2) Ending Balance, June 30 (E + F1e)			4,586,553.26	337,572.66	4,924,125.92	4,784,994.26	246,476.66	5,031,470.92	2.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,822.21	0.00	3,822.21	3,823.00	0.00	3,823.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	95,815.68	0.00	95,815.68	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	337,572.66	337,572.66	0.00	246,476.66	246,476.66	-27.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	4,338,462.27	0.00	4,338,462.27	4,605,628.26	0.00	4,605,628.26	6.2%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	148,453.10	0.00	148,453.10	175,543.00	0.00	175,543.00	18.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	4,919,911.55	314,015.52	5,233,927.07				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	2,315.30	34,755.89	37,071.19				
c) in Revolving Cash Account		9130	1,506.91	0.00	1,506.91				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	24,191.77	9,948.00	34,139.77				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	130,886.52	47,444.01	178,330.53				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				

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)	
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	95,815.68	0.00	95,815.68				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			5,174,627.73	406,163.42	5,580,791.15				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	588,074.47	24,122.98	612,197.45				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	44,467.78	44,467.78				
6) TOTAL, LIABILITIES			588,074.47	68,590.76	656,665.23				
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)			4,586,553.26	337,572.66	4,924,125.92				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,103,183.00	0.00	1,103,183.00	1,602,894.00	0.00	1,602,894.00	45.3%
Education Protection Account State Aid - Current Year		8012	965,492.00	0.00	965,492.00	576,693.00	0.00	576,693.00	-40.3%
State Aid - Prior Years		8019	(2,511.00)	0.00	(2,511.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	3,508.26	0.00	3,508.26	3,000.00	0.00	3,000.00	-14.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	543,914.31	0.00	543,914.31	535,584.00	0.00	535,584.00	-1.5%
Unsecured Roll Taxes		8042	25,969.17	0.00	25,969.17	27,500.00	0.00	27,500.00	5.9%
Prior Years' Taxes		8043	390.87	0.00	390.87	500.00	0.00	500.00	27.9%
Supplemental Taxes		8044	12,711.67	0.00	12,711.67	12,500.00	0.00	12,500.00	-1.7%
Education Revenue Augmentation Fund (ERAF)		8045	(15,584.82)	0.00	(15,584.82)	(30,000.00)	0.00	(30,000.00)	92.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	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			2,637,073.46	0.00	2,637,073.46	2,728,671.00	0.00	2,728,671.00	3.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	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			2,637,073.46	0.00	2,637,073.46	2,728,671.00	0.00	2,728,671.00	3.5%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	2,642.00	2,642.00	0.00	2,361.00	2,361.00	-10.6%
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	2,965.69	0.00	2,965.69	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		64,541.00	64,541.00		63,511.00	63,511.00	-1.6%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,155.27	1,155.27		9,238.00	9,238.00	699.6%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		2,635.00	2,635.00		1,318.00	1,318.00	-50.0%
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		10,000.00	10,000.00		10,000.00	10,000.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,293.42	26,384.16	27,677.58	2,500.00	30,306.00	32,806.00	18.5%
TOTAL, FEDERAL REVENUE			4,259.11	107,357.43	111,616.54	2,500.00	116,734.00	119,234.00	6.8%
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	16,545.24	16,545.24	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	8,128.00	0.00	8,128.00	8,128.00	0.00	8,128.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	45,958.19	20,444.19	66,402.38	39,625.00	17,102.00	56,727.00	-14.6%
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		112,881.00	112,881.00		112,846.00	112,846.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		32,099.00	32,099.00		32,099.00	32,099.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	674.50	228,696.35	229,370.85	750.00	156,012.00	156,762.00	-31.7%
TOTAL, OTHER STATE REVENUE			54,760.69	410,665.78	465,426.47	48,503.00	318,059.00	366,562.00	-21.2%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	195,154.14	0.00	195,154.14	152,750.00	0.00	152,750.00	-21.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	131,342.17	0.00	131,342.17	199,886.00	0.00	199,886.00	52.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	21,855.12	47,724.23	69,579.35	5,100.00	46,000.00	51,100.00	-26.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			348,351.43	47,724.23	396,075.66	357,736.00	46,000.00	403,736.00	1.9%
TOTAL, REVENUES			3,044,444.69	565,747.44	3,610,192.13	3,137,410.00	480,793.00	3,618,203.00	0.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	907,790.24	25,718.19	933,508.43	953,562.00	15,000.00	968,562.00	3.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	210,965.42	4,500.00	215,465.42	221,627.00	4,500.00	226,127.00	4.9%
Other Certificated Salaries		1900	0.00	1,500.00	1,500.00	0.00	1,500.00	1,500.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,118,755.66	31,718.19	1,150,473.85	1,175,189.00	21,000.00	1,196,189.00	4.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	83,970.43	221,813.77	305,784.20	58,106.00	266,825.00	324,931.00	6.3%
Classified Support Salaries		2200	113,207.44	4,968.71	118,176.15	123,757.00	4,815.00	128,572.00	8.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	64,788.49	5,630.39	70,418.88	68,357.00	5,631.00	73,988.00	5.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			261,966.36	232,412.87	494,379.23	250,220.00	277,271.00	527,491.00	6.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	173,715.65	36,612.85	210,328.50	216,948.00	4,012.00	220,960.00	5.1%
PERS		3201-3202	67,984.31	49,843.62	117,827.93	63,086.00	57,673.00	120,759.00	2.5%
OASDI/Medicare/Alternative		3301-3302	35,298.41	16,189.23	51,487.64	36,426.00	19,564.00	55,990.00	8.7%
Health and Welfare Benefits		3401-3402	226,815.70	43,629.25	270,444.95	237,578.00	38,191.00	275,769.00	2.0%
Unemployment Insurance		3501-3502	624.47	119.23	743.70	698.00	142.00	840.00	12.9%
Workers' Compensation		3601-3602	31,901.06	5,572.83	37,473.89	27,074.00	5,217.00	32,291.00	-13.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			536,339.60	151,967.01	688,306.61	581,810.00	124,799.00	706,609.00	2.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	762.15	762.15	0.00	17,102.00	17,102.00	2,143.9%
Books and Other Reference Materials		4200	180.00	0.00	180.00	1,500.00	0.00	1,500.00	733.3%
Materials and Supplies		4300	42,840.85	24,308.08	67,148.93	71,828.00	53,842.00	125,670.00	87.2%
Noncapitalized Equipment		4400	4,051.81	813.85	4,865.66	7,000.00	3,184.00	10,184.00	109.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			47,072.66	25,884.08	72,956.74	80,328.00	74,128.00	154,456.00	111.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,162.10	3,034.22	4,196.32	1,750.00	1,500.00	3,250.00	-22.6%
Dues and Memberships		5300	2,636.00	0.00	2,636.00	4,250.00	0.00	4,250.00	61.2%
Insurance		5400 - 5499	54,452.98	0.00	54,452.98	62,737.00	0.00	62,737.00	15.2%
Operations and Housekeeping Services		5500	67,815.61	2,618.16	70,433.77	87,500.00	0.00	87,500.00	24.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,910.03	200.00	8,110.03	8,500.00	500.00	9,000.00	11.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	147,051.46	75,356.43	222,407.89	200,378.00	69,580.00	269,958.00	21.4%
Communications		5900	787.15	631.68	1,418.83	1,250.00	750.00	2,000.00	41.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			281,815.33	81,840.49	363,655.82	366,365.00	72,330.00	438,695.00	20.6%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Land Improvements		6170	0.00	0.00	0.00	50,000.00	0.00	50,000.00	New
Buildings and Improvements of Buildings		6200	26,250.00	0.00	26,250.00	250,000.00	0.00	250,000.00	852.4%
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%
Equipment		6400	87,746.14	0.00	87,746.14	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			113,996.14	0.00	113,996.14	300,000.00	0.00	300,000.00	163.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	12,157.98	9,503.32	21,661.30	115,201.00	2,361.00	117,562.00	442.7%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,157.98	9,503.32	21,661.30	115,201.00	2,361.00	117,562.00	442.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,372,103.73	533,325.96	2,905,429.69	2,869,113.00	571,889.00	3,441,002.00	18.4%
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	28.72	28.72	0.00	0.00	0.00	-100.0%
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	28.72	28.72	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	63,632.27	0.00	63,632.27	69,856.00	0.00	69,856.00	9.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			63,632.27	0.00	63,632.27	69,856.00	0.00	69,856.00	9.8%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(63,632.27)	28.72	(63,603.55)	(69,856.00)	0.00	(69,856.00)	9.8%

			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	2,637,073.46	0.00	2,637,073.46	2,728,671.00	0.00	2,728,671.00	3.5%
2) Federal Revenue		8100-8299	4,259.11	107,357.43	111,616.54	2,500.00	116,734.00	119,234.00	6.8%
3) Other State Revenue		8300-8599	54,760.69	410,665.78	465,426.47	48,503.00	318,059.00	366,562.00	-21.2%
4) Other Local Revenue		8600-8799	348,351.43	47,724.23	396,075.66	357,736.00	46,000.00	403,736.00	1.9%
5) TOTAL, REVENUES			3,044,444.69	565,747.44	3,610,192.13	3,137,410.00	480,793.00	3,618,203.00	0.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	1,398,932.42	219,691.61	1,618,624.03	1,488,492.00	249,177.00	1,737,669.00	7.4%
2) Instruction - Related Services	2000-2999		304,388.81	15,631.91	320,020.72	346,880.00	13,484.00	360,364.00	12.6%
3) Pupil Services	3000-3999		110,499.20	17,900.44	128,399.64	46,388.00	23,113.00	69,501.00	-45.9%
4) Ancillary Services	4000-4999		19,048.91	267,980.52	287,029.43	15,697.00	283,754.00	299,451.00	4.3%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		235,917.74	0.00	235,917.74	270,509.00	0.00	270,509.00	14.7%
8) Plant Services	8000-8999		291,158.67	2,618.16	293,776.83	585,946.00	0.00	585,946.00	99.5%
9) Other Outgo	9000-9999		12,157.98	9,503.32	21,661.30	115,201.00	2,361.00	117,562.00	442.7%
10) TOTAL, EXPENDITURES			2,372,103.73	533,325.96	2,905,429.69	2,869,113.00	571,889.00	3,441,002.00	18.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			672,340.96	32,421.48	704,762.44	268,297.00	(91,096.00)	177,201.00	-74.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	28.72	28.72	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629		63,632.27	0.00	63,632.27	69,856.00	0.00	69,856.00	9.8%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(63,632.27)	28.72	(63,603.55)	(69,856.00)	0.00	(69,856.00)	9.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			608,708.69	32,450.20	641,158.89	198,441.00	(91,096.00)	107,345.00	-83.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		3,977,844.57	305,122.46	4,282,967.03	4,586,553.26	337,572.66	4,924,125.92	15.0%
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)			3,977,844.57	305,122.46	4,282,967.03	4,586,553.26	337,572.66	4,924,125.92	15.0%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,977,844.57	305,122.46	4,282,967.03	4,586,553.26	337,572.66	4,924,125.92	15.0%
2) Ending Balance, June 30 (E + F1e)			4,586,553.26	337,572.66	4,924,125.92	4,784,994.26	246,476.66	5,031,470.92	2.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		3,822.21	0.00	3,822.21	3,823.00	0.00	3,823.00	0.0%
Stores	9712		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	9713		95,815.68	0.00	95,815.68	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	337,572.66	337,572.66	0.00	246,476.66	246,476.66	-27.0%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)	9780		4,338,462.27	0.00	4,338,462.27	4,605,628.26	0.00	4,605,628.26	6.2%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		148,453.10	0.00	148,453.10	175,543.00	0.00	175,543.00	18.2%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	88,069.19	63,069.19
6019	Student Support and Professional Development Discretionary Block Grant	65,096.00	0.00
6300	Lottery: Instructional Materials	88,122.55	88,122.55
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	21,660.11	21,660.11
7041	Child Nutrition: Kitchen Infrastructure Upgrades, Staffing, Training, and Procurement Funds (2025 KIT Funds)	8,880.54	8,880.54
7042	Child Nutrition: Food Service Staff Retention & Recruitment Funds (2025 KIT Funds)	7,664.70	7,664.70
7810	Other Restricted State	2,362.00	2,362.00
9010	Other Restricted Local	55,717.57	54,717.57
Total, Restricted Balance		337,572.66	246,476.66

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	150,890.26	150,000.00	-0.6%
3) Other State Revenue		8300-8599	292,251.16	290,000.00	-0.8%
4) Other Local Revenue		8600-8799	6,335.57	5,100.00	-19.5%
5) TOTAL, REVENUES			449,476.99	445,100.00	-1.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	112,615.67	122,325.00	8.6%
3) Employee Benefits		3000-3999	83,565.15	89,224.00	6.8%
4) Books and Supplies		4000-4999	255,950.73	252,500.00	-1.3%
5) Services and Other Operating Expenditures		5000-5999	1,122.86	19,600.00	1,645.5%
6) Capital Outlay		6000-6999	11,287.66	10,000.00	-11.4%
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			464,542.07	493,649.00	6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,065.08)	(48,549.00)	222.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(15,065.08)	(48,549.00)	222.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	262,087.03	247,021.95	-5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			262,087.03	247,021.95	-5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			262,087.03	247,021.95	-5.7%
2) Ending Balance, June 30 (E + F1e)			247,021.95	198,472.95	-19.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	1,259.16	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	245,762.79	198,472.95	-19.2%
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	138,689.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	42,789.85		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	64,865.23		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	1,259.16		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			247,603.70		
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	581.75		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			581.75		
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)			247,021.95		
FEDERAL REVENUE					
Child Nutrition Programs		8220	150,890.26	150,000.00	-0.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			150,890.26	150,000.00	-0.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	292,251.16	290,000.00	-0.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			292,251.16	290,000.00	-0.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,335.57	5,000.00	-21.1%
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	0.00	100.00	New
TOTAL, OTHER LOCAL REVENUE			6,335.57	5,100.00	-19.5%
TOTAL, REVENUES			449,476.99	445,100.00	-1.0%
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	112,615.67	122,325.00	8.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			112,615.67	122,325.00	8.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	29,364.29	30,259.00	3.0%
OASDI/Medicare/Alternative		3301-3302	8,019.43	8,876.00	10.7%
Health and Welfare Benefits		3401-3402	43,562.85	47,742.00	9.6%
Unemployment Insurance		3501-3502	52.47	59.00	12.4%
Workers' Compensation		3601-3602	2,566.11	2,288.00	-10.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			83,565.15	89,224.00	6.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	24,637.51	25,000.00	1.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	231,313.22	227,500.00	-1.6%
TOTAL, BOOKS AND SUPPLIES			255,950.73	252,500.00	-1.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	500.00	New
Dues and Memberships		5300	250.00	250.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	2,500.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	872.86	16,350.00	1,773.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,122.86	19,600.00	1,645.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	11,287.66	10,000.00	-11.4%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			11,287.66	10,000.00	-11.4%
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			464,542.07	493,649.00	6.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	150,890.26	150,000.00	-0.6%
3) Other State Revenue		8300-8599	292,251.16	290,000.00	-0.8%
4) Other Local Revenue		8600-8799	6,335.57	5,100.00	-19.5%
5) TOTAL, REVENUES			449,476.99	445,100.00	-1.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		464,542.07	493,649.00	6.3%
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		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			464,542.07	493,649.00	6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(15,065.08)	(48,549.00)	222.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(15,065.08)	(48,549.00)	222.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	262,087.03	247,021.95	-5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			262,087.03	247,021.95	-5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			262,087.03	247,021.95	-5.7%
2) Ending Balance, June 30 (E + F1e)			247,021.95	198,472.95	-19.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	1,259.16	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	245,762.79	198,472.95	-19.2%
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%

Plaza Elementary
Glenn County

Unaudited Actuals
Cafeteria Special Revenue Fund
Exhibit: Restricted Balance Detail

11 62638 0000000
Form 13
G8A5G52GA1(2025-26)

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	245,762.79	198,472.95
Total, Restricted Balance		245,762.79	198,472.95

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	0.00	1,000.00	New
5) TOTAL, REVENUES			0.00	1,000.00	New
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	20,000.00	New
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	20,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(19,000.00)	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	58,076.72	65,995.00	13.6%
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			58,076.72	65,995.00	13.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			58,076.72	46,995.00	-19.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	58,076.72	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	58,076.72	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	58,076.72	New
2) Ending Balance, June 30 (E + F1e)			58,076.72	105,071.72	80.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	58,076.72	105,071.72	80.9%
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	58,076.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			58,076.72		
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	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			58,076.72		
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	0.00	1,000.00	New
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			0.00	1,000.00	New
TOTAL, REVENUES			0.00	1,000.00	New
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	20,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	20,000.00	New
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	20,000.00	New
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	58,076.72	65,995.00	13.6%
(a) TOTAL, INTERFUND TRANSFERS IN			58,076.72	65,995.00	13.6%
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)			58,076.72	65,995.00	13.6%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	1,000.00	New
5) TOTAL, REVENUES			0.00	1,000.00	New
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	20,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	20,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	(19,000.00)	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	58,076.72	65,995.00	13.6%
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			58,076.72	65,995.00	13.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			58,076.72	46,995.00	-19.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	58,076.72	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	58,076.72	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	58,076.72	New
2) Ending Balance, June 30 (E + F1e)			58,076.72	105,071.72	80.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	58,076.72	105,071.72	80.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Plaza Elementary
Glenn County

Unaudited Actuals
Deferred Maintenance Fund
Exhibit: Restricted Balance Detail

11 62638 0000000
Form 14
G8A5G52GA1(2025-26)

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	15,414.16	12,500.00	-18.9%
5) TOTAL, REVENUES			15,414.16	12,500.00	-18.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,414.16	12,500.00	-18.9%
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	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)			15,414.16	12,500.00	-18.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	357,004.10	372,418.26	4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			357,004.10	372,418.26	4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			357,004.10	372,418.26	4.3%
2) Ending Balance, June 30 (E + F1e)			372,418.26	384,918.26	3.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	372,418.26	384,918.26	3.4%
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	368,828.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,589.35		
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			372,418.26		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			372,418.26		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	15,414.16	12,500.00	-18.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,414.16	12,500.00	-18.9%
TOTAL, REVENUES			15,414.16	12,500.00	-18.9%
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					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	15,414.16	12,500.00	-18.9%
5) TOTAL, REVENUES			15,414.16	12,500.00	-18.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			15,414.16	12,500.00	-18.9%
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	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)			15,414.16	12,500.00	-18.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	357,004.10	372,418.26	4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			357,004.10	372,418.26	4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			357,004.10	372,418.26	4.3%
2) Ending Balance, June 30 (E + F1e)			372,418.26	384,918.26	3.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	372,418.26	384,918.26	3.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Plaza Elementary
Glenn County

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Exhibit: Restricted Balance Detail

11 62638 0000000
Form 20
G8A5G52GA1(2025-26)

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	2,430.09	3,000.00	23.5%
5) TOTAL, REVENUES			2,430.09	3,000.00	23.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,430.09	3,000.00	23.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,430.09	3,000.00	23.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56,283.03	58,713.12	4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,283.03	58,713.12	4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,283.03	58,713.12	4.3%
2) Ending Balance, June 30 (E + F1e)			58,713.12	61,713.12	5.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	16,894.80	17,894.80	5.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	41,818.32	43,818.32	4.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	58,147.25		
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	565.87		
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			58,713.12		
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)			58,713.12		
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	2,430.09	2,000.00	-17.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	0.00	1,000.00	New
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			2,430.09	3,000.00	23.5%
TOTAL, REVENUES			2,430.09	3,000.00	23.5%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from 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	2,430.09	3,000.00	23.5%
5) TOTAL, REVENUES			2,430.09	3,000.00	23.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			2,430.09	3,000.00	23.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,430.09	3,000.00	23.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56,283.03	58,713.12	4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,283.03	58,713.12	4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,283.03	58,713.12	4.3%
2) Ending Balance, June 30 (E + F1e)			58,713.12	61,713.12	5.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	16,894.80	17,894.80	5.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	41,818.32	43,818.32	4.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Plaza Elementary
Glenn County

Unaudited Actuals
Capital Facilities Fund
Exhibit: Restricted Balance Detail

11 62638 0000000
Form 25
G8A5G52GA1(2025-26)

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	16,894.80	17,894.80
Total, Restricted Balance		16,894.80	17,894.80

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	21,687.36	5,000.00	-76.9%
5) TOTAL, REVENUES			21,687.36	5,000.00	-76.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	476.00	0.00	-100.0%
6) Capital Outlay		6000-6999	412,523.49	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			412,999.49	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(391,312.13)	5,000.00	-101.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(391,312.13)	5,000.00	-101.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	825,498.58	434,186.45	-47.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			825,498.58	434,186.45	-47.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			825,498.58	434,186.45	-47.4%
2) Ending Balance, June 30 (E + F1e)			434,186.45	439,186.45	1.2%
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	434,186.45	439,186.45	1.2%
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	430,001.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,184.67		
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			434,186.45		
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)			434,186.45		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	21,687.36	5,000.00	-76.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,687.36	5,000.00	-76.9%
TOTAL, REVENUES			21,687.36	5,000.00	-76.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	476.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			476.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	412,523.49	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	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			412,523.49	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			412,999.49	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	21,687.36	5,000.00	-76.9%
5) TOTAL, REVENUES			21,687.36	5,000.00	-76.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		412,999.49	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			412,999.49	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(391,312.13)	5,000.00	-101.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(391,312.13)	5,000.00	-101.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	825,498.58	434,186.45	-47.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			825,498.58	434,186.45	-47.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			825,498.58	434,186.45	-47.4%
2) Ending Balance, June 30 (E + F1e)			434,186.45	439,186.45	1.2%
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	434,186.45	439,186.45	1.2%
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%

Plaza Elementary
Glenn County

Unaudited Actuals
County School Facilities Fund
Exhibit: Restricted Balance Detail

11 62638 0000000
Form 35
G8A5G52GA1(2025-26)

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
7710	State School Facilities Projects	434,186.45	439,186.45
Total, Restricted Balance		434,186.45	439,186.45

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	56.38	25.00	-55.7%
5) TOTAL, REVENUES			56.38	25.00	-55.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,555.55	5,556.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,555.55	5,556.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,499.17)	(5,531.00)	0.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,555.55	3,861.00	-30.5%
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			5,555.55	3,861.00	-30.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			56.38	(1,670.00)	-3,062.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,650.00	1,706.38	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,650.00	1,706.38	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,650.00	1,706.38	3.4%
2) Ending Balance, June 30 (E + F1e)			1,706.38	36.38	-97.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,706.38	36.38	-97.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,689.93		
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	16.45		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,706.38		
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)			1,706.38		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	56.38	25.00	-55.7%
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			56.38	25.00	-55.7%
TOTAL, REVENUES			56.38	25.00	-55.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	5,555.55	5,556.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,555.55	5,556.00	0.0%
TOTAL, EXPENDITURES			5,555.55	5,556.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	5,555.55	3,861.00	-30.5%
(a) TOTAL, INTERFUND TRANSFERS IN			5,555.55	3,861.00	-30.5%
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)			5,555.55	3,861.00	-30.5%

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	56.38	25.00	-55.7%
5) TOTAL, REVENUES			56.38	25.00	-55.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	5,555.55	5,556.00	0.0%
10) TOTAL, EXPENDITURES			5,555.55	5,556.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(5,499.17)	(5,531.00)	0.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,555.55	3,861.00	-30.5%
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			5,555.55	3,861.00	-30.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			56.38	(1,670.00)	-3,062.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,650.00	1,706.38	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,650.00	1,706.38	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,650.00	1,706.38	3.4%
2) Ending Balance, June 30 (E + F1e)			1,706.38	36.38	-97.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,706.38	36.38	-97.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Plaza Elementary
Glenn County

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Exhibit: Restricted Balance Detail

11 62638 0000000
Form 40
G8A5G52GA1(2025-26)

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	37.11	0.00	-100.0%
5) TOTAL, REVENUES			37.11	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			37.11	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	28.72	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(28.72)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8.39	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	8.39	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	8.39	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	8.39	New
2) Ending Balance, June 30 (E + F1e)			8.39	8.39	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8.39	8.39	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	8.33		
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	.06		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			8.39		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			8.39		
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	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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					
Voted Indebtedness Levies					
Secured Roll		8611	25.58	0.00	-100.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	11.53	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			37.11	0.00	-100.0%
TOTAL, REVENUES			37.11	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

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	28.72	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			28.72	0.00	-100.0%
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)			(28.72)	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	37.11	0.00	-100.0%
5) TOTAL, REVENUES			37.11	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			37.11	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	28.72	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(28.72)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8.39	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	8.39	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	8.39	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	8.39	New
2) Ending Balance, June 30 (E + F1e)			8.39	8.39	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8.39	8.39	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%

Plaza Elementary
Glenn County

Unaudited Actuals
Bond Interest and Redemption Fund
Exhibit: Restricted Balance Detail

11 62638 0000000
Form 51
G8A5G52GA1(2025-26)

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	90.62	575.00	534.5%
5) TOTAL, REVENUES			90.62	575.00	534.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	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	250.00	500.00	100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			250.00	500.00	100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(159.38)	75.00	-147.1%
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)			(159.38)	75.00	-147.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,186.52	2,027.14	-7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,186.52	2,027.14	-7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,186.52	2,027.14	-7.3%
2) Ending Net Position, June 30 (E + F1e)			2,027.14	2,102.14	3.7%
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	2,027.14	2,102.14	3.7%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,007.60		
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		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	19.54		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			2,027.14		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			2,027.14		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	90.62	75.00	-17.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	500.00	New
TOTAL, OTHER LOCAL REVENUE			90.62	575.00	534.5%
TOTAL, REVENUES			90.62	575.00	534.5%
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	250.00	500.00	100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			250.00	500.00	100.0%
TOTAL, EXPENSES			250.00	500.00	100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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%

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 + 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	90.62	575.00	534.5%
5) TOTAL, REVENUES			90.62	575.00	534.5%
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		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	250.00	500.00	100.0%
10) TOTAL, EXPENSES			250.00	500.00	100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(159.38)	75.00	-147.1%
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)			(159.38)	75.00	-147.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,186.52	2,027.14	-7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,186.52	2,027.14	-7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,186.52	2,027.14	-7.3%
2) Ending Net Position, June 30 (E + F1e)			2,027.14	2,102.14	3.7%
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	2,027.14	2,102.14	3.7%

Plaza Elementary
Glenn County

Unaudited Actuals
Foundation Private-Purpose Trust Fund
Exhibit: Restricted Net Position Detail

11 62638 0000000
Form 73
G8A5G52GA1(2025-26)

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)	213.28	212.82	213.28	208.55	208.55	215.29
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)	213.28	212.82	213.28	208.55	208.55	215.29
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	213.28	212.82	213.28	208.55	208.55	215.29
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
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 B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0.00
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

Plaza Elementary
Glenn County

Description		001	002	003	004	005	006	007
FEDERAL PROGRAM NAME								
FEDERAL CATALOG NUMBER								
RESOURCE CODE		3010	3327	4035	4127	4203	5814	9295
REVENUE OBJECT		8290	8182	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)								
AWARD								
1. Prior Year Carryover		0.00	0.00	1,155.27	0.00	0.00	0.00	571.16
2. a. Current Year Award		64,541.00	2,642.00	4,619.00	10,000.00	2,635.00	25,813.00	0.00
b. Transferability (ESSA)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments		0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award								
(sum lines 2a, 2b, & 2c)		64,541.00	2,642.00	4,619.00	10,000.00	2,635.00	25,813.00	0.00
3. Required Matching Funds/Other		0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award		64,541.00	2,642.00	5,774.27	10,000.00	2,635.00	25,813.00	571.16
(sum lines 1, 2d, & 3)								
REVENUES								
5. Unearned Revenue Deferred from Prior Year		0.00	0.00	1,155.27	0.00	0.00	0.00	571.16
6. Cash Received in Current Year		55,722.00	0.00	2,099.00	7,143.00	2,635.00	25,813.00	0.00
7. Contributed Matching Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)		55,722.00	0.00	3,254.27	7,143.00	2,635.00	25,813.00	571.16
EXPENDITURES								
9. Donor-Authorized Expenditures		64,541.00	2,642.00	1,155.27	10,000.00	2,635.00	25,813.00	571.16
10. Non Donor-Authorized Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)		64,541.00	2,642.00	1,155.27	10,000.00	2,635.00	25,813.00	571.16
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)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		(8,819.00)	(2,642.00)	2,099.00	(2,857.00)	0.00	0.00	0.00

Description	001	002	003	004	005	006	007
a. Unearned Revenue	0.00	0.00	2,099.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	8,819.00	2,642.00	0.00	2,857.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	4,619.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	4,619.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	64,541.00	2,642.00	1,155.27	10,000.00	2,635.00	25,813.00	571.16

Description		TOTAL
FEDERAL PROGRAM NAME		
FEDERAL CATALOG NUMBER		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		1,726.43
2. a. Current Year Award		110,250.00
b. Transferability (ESSA)		0.00
c. Other Adjustments		0.00
d. Adj Curr Yr Award		
(sum lines 2a, 2b, & 2c)		
3. Required Matching Funds/Other		110,250.00
4. Total Available Award		0.00
(sum lines 1, 2d, & 3)		111,976.43
REVENUES		
5. Unearned Revenue Deferred from Prior Year		1,726.43
6. Cash Received in Current Year		93,412.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)		95,138.43
EXPENDITURES		
9. Donor-Authorized Expenditures		107,357.43
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)		107,357.43
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)		(12,219.00)
a. Unearned Revenue		2,099.00

Description	
b. Accounts Payable	0.00
c. Accounts Receivable	14,318.00
14. Unused Grant Award Calculation (line 4 minus line 9)	4,619.00
15. If Carryover is allowed, enter line 14 amount here	4,619.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	107,357.43

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

Plaza Elementary
Glenn County

001					002	
Description						
STATE PROGRAM NAME					UPK Planning	ASES Local
RESOURCE CODE					6053	9124
REVENUE OBJECT					8590	8590
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Carryover					40,545.13	10,210.00
2. a. Current Year Award					0.00	118,651.00
b. Other Adjustments					0.00	0.00
c. Adj Curr Yr Award						
(sum lines 2a & 2b)					0.00	118,651.00
3. Required Matching Funds/Other					0.00	0.00
4. Total Available Award						
(sum lines 1, 2c, & 3)					40,545.13	128,861.00
REVENUES						
5. Unearned Revenue Deferred from Prior Year					40,545.13	10,210.00
6. Cash Received in Current Year					0.00	118,651.00
7. Contributed Matching Funds					0.00	0.00
8. Total Available (sum lines 5, 6, & 7)					40,545.13	128,861.00
EXPENDITURES						
9. Donor-Authorized Expenditures					7,876.35	119,161.00
10. Non Donor-Authorized Expenditures					0.00	0.00
11. Total Expenditures (lines 9 & 10)					7,876.35	119,161.00
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)						
a. Unearned Revenue					32,668.78	9,700.00
b. Accounts Payable					32,668.78	9,700.00
c. Accounts Receivable					0.00	0.00
14. Unused Grant Award Calculation					0.00	0.00

Description		001	002	
(line 4 minus line 9)		32,668.78	9,700.00	42,368.78
15. If Carryover is allowed, enter line 14 amount here		32,668.78	9,700.00	42,368.78
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)		7,876.35	119,161.00	127,037.35

001		
Description		
LOCAL PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award		0.00
(sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation		0.00

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

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

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME							
RESOURCE CODE	ELO-P 2600	2025 Stud. Supp. & Prof. Dev. 6019	Educator Effectiveness 6266	Lottery: Restricted 6300	Mental Health Services 6546	Art & Music Grant 6762	Art & Music Prop 28 6770
REVENUE OBJECT	8590	8590	8590	8560	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	92,029.08	0.00	27,361.18	67,766.03	0.00	38,596.04	14,436.01
2. a. Current Year Award	112,881.00	65,096.00	0.00	20,444.19	18,204.00	0.00	32,099.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	112,881.00	65,096.00	0.00	20,444.19	18,204.00	0.00	32,099.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	204,910.08	65,096.00	27,361.18	88,210.22	18,204.00	38,596.04	46,535.01
REVENUES							
5. Cash Received in Current Year	101,276.00	65,096.00	0.00	5,844.18	16,536.00	0.00	29,207.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	11,605.00	0.00	0.00	14,600.01	1,668.00	0.00	2,892.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	11,605.00	0.00	0.00	14,600.01	1,668.00	0.00	2,892.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	112,881.00	65,096.00	0.00	20,444.19	18,204.00	0.00	32,099.00
EXPENDITURES							
10. Donor-Authorized Expenditures	116,840.89	0.00	27,361.18	87.67	18,204.00	38,596.04	24,874.90
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	116,840.89	0.00	27,361.18	87.67	18,204.00	38,596.04	24,874.90

Description	001	002	003	004	005	006	007
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	88,069.19	65,096.00	0.00	88,122.55	0.00	0.00	21,660.11

Description		008	009	010	011	012	013		
STATE PROGRAM NAME								CalHOPE SEL	TOTAL
RESOURCE CODE								9670	
REVENUE OBJECT								8590	
LOCAL DESCRIPTION (if any)									
AWARD									
1. Prior Year Restricted Ending Balance		0.00							
2. a. Current Year Award		8,880.54		0.00		1,367.77		13,725.38	255,281.49
b. Other Adjustments									
c. Adj Curr Yr Award (sum lines 2a & 2b)									
3. Required Matching Funds/Other		8,880.54	7,664.70	19,702.00	11,415.00	2,362.00		0.00	298,748.43
4. Total Available Award (sum lines 1, 2c, & 3)		0.00	0.00	0.00	0.00	0.00		0.00	0.00
		8,880.54	7,664.70	19,702.00	11,415.00	3,729.77		13,725.38	554,029.92
REVENUES									
5. Cash Received in Current Year		8,880.54	7,664.70	19,702.00	11,415.00	2,362.00		0.00	267,983.42
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00	0.00	0.00	0.00	0.00		0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)									
b. Noncurrent Accounts Receivable		0.00	0.00	0.00	0.00	0.00		0.00	30,765.01
c. Current Accounts Receivable (line 7a minus line 7b)		0.00	0.00	0.00	0.00	0.00		0.00	0.00
8. Contributed Matching Funds		0.00	0.00	0.00	0.00	0.00		0.00	30,765.01
9. Total Available (sum lines 5, 7c, & 8)		8,880.54	7,664.70	19,702.00	11,415.00	2,362.00		0.00	298,748.43
EXPENDITURES									
10. Donor-Authorized Expenditures		0.00	0.00	19,702.00	11,415.00	1,367.77		781.59	259,231.04
11. Non Donor-Authorized Expenditures		0.00	0.00	0.00	0.00	0.00		0.00	0.00
12. Total Expenditures									

Description	008	009	010	011	012	013
(line 10 plus line 11)		0.00	0.00	19,702.00	11,415.00	1,367.77
						781.59
						259,231.04
RESTRICTED ENDING BALANCE						
13. Current Year						
(line 4 minus line 10)	8,880.54	7,664.70	0.00	0.00	2,362.00	12,943.79
						294,798.88

Description		001	002	003	
LOCAL PROGRAM NAME					TOTAL
RESOURCE CODE		GO Bond Reserve 9011	ASB 9018	Broadband Infrastructure 9025	
REVENUE OBJECT		8914	8699	8699	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Restricted Ending Balance		7,989.17	41,851.80	0.00	49,840.97
2. a. Current Year Award		28.72	29,689.02	2,915.21	32,632.95
b. Other Adjustments		0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)					
3. Required Matching Funds/Other		28.72	29,689.02	2,915.21	32,632.95
4. Total Available Award (sum lines 1, 2c, & 3)		8,017.89	71,540.82	2,915.21	82,473.92
REVENUES					
5. Cash Received in Current Year		28.72	29,689.02	2,915.21	32,632.95
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)		0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable		0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)		0.00	0.00	0.00	0.00
8. Contributed Matching Funds		0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)		28.72	29,689.02	2,915.21	32,632.95
EXPENDITURES					
10. Donor-Authorized Expenditures		0.00	36,784.93	2,915.21	39,700.14
11. Non Donor-Authorized Expenditures		0.00	0.00	0.00	0.00
12. Total Expenditures					

Description	001	002	003
(line 10 plus line 11)		36,784.93	2,915.21
	0.00		
RESTRICTED ENDING BALANCE			
13. Current Year			
(line 4 minus line 10)	8,017.89	34,755.89	0.00
			42,773.78

Plaza Elementary
Glenn County

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

11 62638 000000
Form CEA
G8A5G52GA1(2025-26)

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	1,150,473.85	301	0.00	303	1,150,473.85	305	0.00		307	1,150,473.85	309
2000 - Classified Salaries	494,379.23	311	3,796.21	313	490,583.02	315	59,490.25		317	431,092.77	319
3000 - Employee Benefits	688,306.61	321	507.80	323	687,798.81	325	27,323.80		327	660,475.01	329
4000 - Books, Supplies Equip Replace. (6500)	72,956.74	331	0.00	333	72,956.74	335	7,295.72		337	65,661.02	339
5000 - Services . . . & 7300 - Indirect Costs	363,655.82	341	0.00	343	363,655.82	345	15,681.15		347	347,974.67	349
TOTAL					2,765,468.24	365			TOTAL	2,655,677.32	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	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		0.00
14. TOTAL SALARIES AND BENEFITS.		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		57.10%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').		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)		exempt 57.10% exempt 2,655,677.32 exempt
2. Percentage spent by this district (Part II, Line 15)		
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)		
5. Deficiency Amount (Part III, Line 3 times Line 4)		
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

Description	Unaudited Balance July 1	Audit Adjustments/Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable		0.00	0.00	0.00	0.00	0.00	0.00
Leases Payable	11,111.12	0.00	11,111.12	0.00	5,555.55	5,555.57	5,555.57
Lease Revenue Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
Other General Long-Term Debt		0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability		0.00	0.00	0.00	0.00	0.00	0.00
Total/Net OPEB Liability	710,271.00	0.00	710,271.00	106,528.00	81,091.00	735,708.00	0.00
Compensated Absences Payable		144,977.00	144,977.00	52,786.00	928.00	196,835.00	32,429.00
Subscription Liability		0.00	0.00	0.00	0.00	0.00	0.00
Governmental activities long-term liabilities	721,382.12	144,977.00	866,359.12	159,314.00	87,574.55	938,098.57	37,984.57
Business-Type Activities:							
General Obligation Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable		0.00	0.00	0.00	0.00	0.00	0.00
Leases Payable		0.00	0.00	0.00	0.00	0.00	0.00
Lease Revenue Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
Other General Long-Term Debt		0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability		0.00	0.00	0.00	0.00	0.00	0.00
Total/Net OPEB Liability		0.00	0.00	0.00	0.00	0.00	0.00
Compensated Absences Payable		0.00	0.00	0.00	0.00	0.00	0.00
Subscription Liability		0.00	0.00	0.00	0.00	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	2,969,061.96
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	106,786.27
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	113,996.14
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	63,632.27
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
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)				177,628.41
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	15,065.08
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)				2,699,712.36
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)				212.82
B. Expenditures per ADA (Line I.E divided by Line II.A)				12,685.43
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.)			2,791,635.05	13,384.64
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)			2,791,635.05	13,384.64
B. Required effort (Line A.2 times 90%)			2,512,471.55	12,046.18
C. Current year expenditures (Line I.E and Line II.B)			2,699,712.36	12,685.43
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	

Plaza Elementary
Glenn County

Unaudited Actuals
2025-26 Unaudited Actuals
Every Student Succeeds Act Maintenance of Effort
Expenditures

11 62638 0000000
Form ESMOE
G8A5G52GA1(2025-26)

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
	2024-25 Actual			2025-26 Actual		
	Adjustments to 2024-25			Adjustments to 2025-26		
A. PRIOR YEAR DATA 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)	1,744,993.86	0.00	1,744,993.86			1,905,291.65
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	207.92	0.00	207.92			213.28
ADJUSTMENTS TO PRIOR YEAR LIMIT						
3. District Lapses, Reorganizations and Other Transfers			0.00			0.00
4. Temporary Voter Approved Increases			0.00			0.00
5. Less: Lapses of Voter Approved Increases			0.00			0.00
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)			0.00			0.00
B. CURRENT YEAR GANN ADA Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district				2026-27 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	213.28	0.00	213.28			208.55
2. Total Charter Schools ADA (Form A, Line C9)	0.00	0.00	0.00		0.00	0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			213.28			208.55
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)				2026-27 Budget		
1. Homeowners' Exemption (Object 8021)	3,508.26	0.00	3,508.26		3,000.00	0.00
2. Timber Yield Tax (Object 8022)	0.00	0.00	0.00		0.00	0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00	0.00	0.00		0.00	0.00
4. Secured Roll Taxes (Object 8041)	543,914.31	0.00	543,914.31		535,584.00	0.00
5. Unsecured Roll Taxes (Object 8042)	25,969.17	0.00	25,969.17		27,500.00	0.00
6. Prior Years' Taxes (Object 8043)	390.87	0.00	390.87		500.00	0.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
7. Supplemental Taxes (Object 8044)	12,711.67	0.00	12,711.67	12,500.00	0.00	12,500.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(15,584.82)	0.00	(15,584.82)	(30,000.00)	0.00	(30,000.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00	0.00	0.00	0.00	0.00	0.00
10. Other In-Lieu Taxes (Object 8082)	0.00	0.00	0.00	0.00	0.00	0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00	0.00	0.00	0.00	0.00	0.00
12. Parcel Taxes (Object 8621)	0.00	0.00	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	0.00	0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)						
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00	0.00	0.00	0.00	0.00	0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	570,909.46	0.00	570,909.46	549,084.00	0.00	549,084.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	28.72	0.00	28.72	0.00	0.00	0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	570,938.18	0.00	570,938.18	549,084.00	0.00	549,084.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			51,487.64			55,990.00
19b. Qualified Capital Outlay Projects			26,250.00			300,000.00
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act			0.00			0.00
21. Unreimbursed Court Mandated Desegregation Costs			0.00			0.00
22. Other Unfunded Court-ordered or Federal Mandates			0.00			0.00
23. TOTAL EXCLUSIONS (Lines C19 through C22)	0.00	0.00	77,737.64	0.00	0.00	355,990.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)						
25. LCFF State Aid - Prior Years (Object 8019)	2,068,675.00	0.00	2,068,675.00	2,179,587.00	0.00	2,179,587.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	(2,511.00)	0.00	(2,511.00)	0.00	0.00	0.00
	2,066,164.00	0.00	2,066,164.00	2,179,587.00	0.00	2,179,587.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
DATA FOR INTEREST CALCULATION 27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799) 28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	3,610,192.13	0.00	3,610,192.13	3,618,203.00	0.00	3,618,203.00
	195,154.14	0.00	195,154.14	152,750.00	0.00	152,750.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2025-26 Actual			2026-27 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)	1,744,993.86					1,905,291.65
2. Inflation Adjustment	1.0644					1.0495
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)	1.0258					0.9778
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)	1,905,291.65					1,955,212.39
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)	570,938.18					549,084.00
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)	25,593.60					25,026.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)	1,412,091.11					1,762,118.39
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)	1,412,091.11					1,762,118.39
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])	113,321.25					101,873.02
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)	684,259.43					650,957.02
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)	1,298,769.86					1,660,245.37
9. Total Appropriations Subject to the Limit	1,298,769.86					
a. Local Revenues (Line D7b)	684,259.43					
b. State Subventions (Line D8)	1,298,769.86					
c. Less: Excluded Appropriations (Line C23)	77,737.64					
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)	1,905,291.65					
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)	0.00					

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)

0.00

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.

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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)

2,333,159.69

C. Percentage of Plant Services Costs Attributable to General Administration

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

0.00%

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.

0.00

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)

97,244.03

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

19,742.50

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	14,070.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	0.00
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)	131,056.53
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	131,056.53
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,618,624.03
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	320,020.72
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	60,501.85
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	287,029.43
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	104,861.21
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)	0.00
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)	247,678.48
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	221,941.19
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)	2,860,656.91
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	4.58%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	4.58%
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)	131,056.53
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	6,004.17
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 (9.58%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.58%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	0.00
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)	0.00

Plaza Elementary
Glenn County

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

11 62638 0000000
Form ICR
G8A5G52GA1(2025-26)

Approved
indirect
cost
rate: 9.58%

Highest
rate used
in any
program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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Unaudited Actuals
2025-26 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	142,561.89		67,766.03	210,327.92
2. State Lottery Revenue	8560	45,958.19		20,444.19	66,402.38
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	0.00
5. Proceeds from SBITAs	8974	0.00	0.00	0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00	0.00		0.00
7. Total Available (Sum Lines A1 through A6)		188,520.08	0.00	88,210.22	276,730.30
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00
2. Classified Salaries	2000-2999	41,932.84	0.00	0.00	41,932.84
3. Employee Benefits	3000-3999	15,808.02	0.00	0.00	15,808.02
4. Books and Supplies	4000-4999	2,074.55	0.00	87.67	2,162.22
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	7,700.00	0.00		7,700.00
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	0.00
7. Tuition	7100-7199	0.00	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		0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00	0.00		0.00
9. Transfers of Indirect Costs	7300-7399	0.00	0.00		0.00
10. Debt Service	7400-7499	0.00	0.00		0.00
11. All Other Financing Uses	7630-7699	0.00	0.00		0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		67,515.41	0.00	87.67	67,603.08
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	121,004.67	0.00	88,122.55	209,127.22
D. COMMENTS:					

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

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals 0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
	Regular Education, K-12	1,906,870.28	710,426.36	2,617,296.64	201,093.13		2,818,389.77
	Alternative Schools	0.00	0.00	0.00	0.00		0.00
	Continuation Schools	0.00	0.00	0.00	0.00		0.00
	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
	Community Day Schools	0.00	0.00	0.00	0.00		0.00
	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
	Career Technical Education	0.00	0.00	0.00	0.00		0.00
	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
	Bilingual	0.00	0.00	0.00	0.00		0.00
	Migrant Education	0.00	0.00	0.00	0.00		0.00
Other Goals	Special Education	0.00	0.00	0.00	0.00		0.00
	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
	Community Services	0.00	0.00	0.00	0.00		0.00
	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
	Food Services					4,304.01	4,304.01
	Enterprise					0.00	0.00
	Facilities Acquisition & Construction					26,250.00	26,250.00
	Other Outgo					85,293.57	85,293.57
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ((Column 3 + CAC, line C5) times CAC, line E)		0.00	0.00	34,824.61		34,824.61
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
	Total General Fund and Charter Schools Funds Expenditures	1,906,870.28	710,426.36	2,617,296.64	235,917.74	115,847.58	2,969,061.96

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	1,618,624.03	0.00	0.00	0.00	1,216.82	0.00	287,029.43			0.00	0.00	1,906,870.28
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		1,618,624.03	0.00	0.00	0.00	1,216.82	0.00	287,029.43	0.00	0.00	0.00	0.00	1,906,870.28

* 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		0.00	0.00	0.00
	1110	Pre-Kindergarten			
	3100	Regular Education, K-12 Alternative Schools	332,813.90	267,526.83	110,085.63
	3200	Continuation Schools	0.00	0.00	0.00
	3300	Independent Study Centers	0.00	0.00	0.00
	3400	Opportunity Schools	0.00	0.00	0.00
	3550	Community Day Schools	0.00	0.00	0.00
	3700	Specialized Secondary Programs	0.00	0.00	0.00
	3800	Career Technical Education	0.00	0.00	0.00
	4110	Regular Education, Adult	0.00	0.00	0.00
	4620	Adult Correctional Education	0.00	0.00	0.00
	4630	Adult Career Technical Education	0.00	0.00	0.00
	4760	Bilingual	0.00	0.00	0.00
	4850	Migrant Education	0.00	0.00	0.00
	5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00
	6000	ROC/P	0.00	0.00	0.00
Other Goals					
	7110	Nonagency - Educational	0.00	0.00	0.00
	7150	Nonagency - Other	0.00	0.00	0.00
	8100	Community Services	0.00	0.00	0.00
	8500	Child Care and Development Svcs.	0.00	0.00	0.00
Other Funds					
	- -	Adult Education (Fund 11)	0.00	0.00	0.00
	- -	Child Development (Fund 12)	0.00	0.00	0.00
	- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00
Total Allocated Support Costs		332,813.90	267,526.83	110,085.63	710,426.36

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)			104,861.21
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)			14,070.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)			97,244.03
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)			19,742.50
5	Total Central Administration Costs in General Fund and Charter Schools Funds			235,917.74
B.		Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)			1,906,870.28
2	Total Allocated Costs (from Form PCR, Column 2, Total)			710,426.36
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds			2,617,296.64
C.		Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)			0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)			0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)			453,254.41
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)			0.00
5	Total Direct Charged Costs in Other Funds			453,254.41
D.	Total Direct Charged and Allocated Costs (B3 + C5)			3,070,551.05
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)			7.68%

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)	4,304.01				4,304.01
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			26,250.00		26,250.00
Other Outgo (Objects 1000 - 7999)				85,293.57	85,293.57
Total Other Costs	4,304.01	0.00	26,250.00	85,293.57	115,847.58

	Teacher Full-Time Equivalents					Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)		
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	1,751.86	13,235.87	305,032.99	12,793.18	267,526.83	0.00	110,085.63	
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals								
0001 Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1110 Regular Education, K-12	10.85	10.85	10.85	10.85	11.00	11.00	2.00	
3100 Alternative Schools	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	
3300 Independent Study Centers	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	
3550 Community Day Schools	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	
3800 Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4110 Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4620 Adult Correctional Education	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	
4760 Bilingual	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	
5000-5999 Special Education (allocated to 5001)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6000 ROC/P	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	
7150 Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
8100 Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
8500 Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Funds								
-- Adult Education (Fund 11)					0.00			
-- Child Development (Fund 12)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
-- Cafeteria (Funds 13 & 61)					0.00	0.00		
C. Total Allocation Factors	10.85	10.85	10.85	10.85	11.00	11.00	2.00	

Plaza Elementary
Glenn County

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

11 62638 0000000
Form SIAA
G8A5G52GA1(2025-26)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					28.72	63,632.27		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					58,076.72	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Plaza Elementary
Glenn County

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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							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					5,555.55	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	28.72		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

Plaza Elementary
Glenn County

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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				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								

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	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	63,660.99	63,660.99	0.00	0.00

PLAZA ELEMENTARY SCHOOL DISTRICT

RESOLUTION NO. 03-2026-2027

A RESOLUTION OF THE PLAZA ELEMENTARY SCHOOL DISTRICT
ADOPTING THE “GANN” LIMIT

WHEREAS, in November of 1979, the California electorate did adopt proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called “Gann Limits”, for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann Limit for the 2025-26 fiscal year and a projected Gann Limit for the 2026-27 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2025-26 and 2026-27 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the budget for the 2025-26 and 2026-27 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

Passed and adopted by the Board of Trustees of Plaza Elementary School District this 1st day of October, 2026 by the following vote:

AYES:

NOES:

ABSENT OR ABSTAIN:

DATED: 10/01/2026

Jacob Cecil, Clerk of the Board of Trustees
Plaza Elementary School District
County of Glenn, State of California

	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)	1,744,993.86	0.00	1,744,993.86			1,905,291.65
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	207.92	0.00	207.92			213.28
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2024-25			Adjustments to 2025-26		
3. District Lapses, Reorganizations and Other Transfers			0.00			0.00
4. Temporary Voter Approved Increases			0.00			0.00
5. Less: Lapses of Voter Approved Increases			0.00			0.00
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)			0.00			0.00
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)	213.28	0.00	213.28	208.55	0.00	208.55
2. Total Charter Schools ADA (Form A, Line C9)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			213.28			208.55
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)	3,508.26	0.00	3,508.26	3,000.00	0.00	3,000.00
2. Timber Yield Tax (Object 8022)	0.00	0.00	0.00	0.00	0.00	0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00	0.00	0.00	0.00	0.00	0.00
4. Secured Roll Taxes (Object 8041)	543,914.31	0.00	543,914.31	535,584.00	0.00	535,584.00
5. Unsecured Roll Taxes (Object 8042)	25,969.17	0.00	25,969.17	27,500.00	0.00	27,500.00
6. Prior Years' Taxes (Object 8043)	390.87	0.00	390.87	500.00	0.00	500.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
7. Supplemental Taxes (Object 8044)	12,711.67	0.00	12,711.67	12,500.00	0.00	12,500.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(15,584.82)	0.00	(15,584.82)	(30,000.00)	0.00	(30,000.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00	0.00	0.00	0.00	0.00	0.00
10. Other In-Lieu Taxes (Object 8082)	0.00	0.00	0.00	0.00	0.00	0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00	0.00	0.00	0.00	0.00	0.00
12. Parcel Taxes (Object 8621)	0.00	0.00	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	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	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)	570,909.46	0.00	570,909.46	549,084.00	0.00	549,084.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	28.72	0.00	28.72	0.00	0.00	0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	570,938.18	0.00	570,938.18	549,084.00	0.00	549,084.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			51,487.64			55,990.00
19b. Qualified Capital Outlay Projects			26,250.00			300,000.00
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act			0.00			0.00
21. Unreimbursed Court Mandated Desegregation Costs			0.00			0.00
22. Other Unfunded Court-ordered or Federal Mandates			0.00			0.00
23. TOTAL EXCLUSIONS (Lines C19 through C22)	0.00	0.00	77,737.64	0.00	0.00	355,990.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	2,068,675.00	0.00	2,068,675.00	2,179,587.00	0.00	2,179,587.00
25. LCFF State Aid - Prior Years (Object 8019)	(2,511.00)	0.00	(2,511.00)	0.00	0.00	0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	2,066,164.00	0.00	2,066,164.00	2,179,587.00	0.00	2,179,587.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	3,610,192.13	0.00	3,610,192.13	3,618,203.00	0.00	3,618,203.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	195,154.14	0.00	195,154.14	152,750.00	0.00	152,750.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2025-26 Actual			2026-27 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			1,744,993.86			1,905,291.65
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0258			0.9778
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			1,905,291.65			1,955,212.39
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			570,938.18			549,084.00
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)			25,593.60			25,026.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			1,412,091.11			1,762,118.39
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			1,412,091.11			1,762,118.39
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])			113,321.25			101,873.02
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			684,259.43			650,957.02
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)			1,298,769.86			1,660,245.37
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			684,259.43			
b. State Subventions (Line D8)			1,298,769.86			
c. Less: Excluded Appropriations (Line C23)			77,737.64			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			1,905,291.65			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			

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Page 4

Page 152 of 152
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