

Background:

In accordance with Education Code 42100, on or before September 15, the Governing Board is required to submit Unaudited Financial Statements to the Yolo County Superintendent of Schools. The District received approval from the Yolo County Office of Education to submit the financial statements following the September 24, 2026, Board of Trustees Meeting. These financial statements represent the financial status of all funds of the District as of June 30, 2026.

These Unaudited Financial Statements will be the basis for the 2025-26 audit report. The audit will be performed by Crowe beginning in the last week of October.

Form 01 - GENERAL FUND

Total revenues are \$173,289,200, and total expenditures are \$174,506,157, thereby decreasing fund balance by \$1,216,957.

The District ended the 2025-26 fiscal year with the state-required 3% Reserve for Economic Uncertainties. The Ending Fund Balance at June 30, 2026, is \$77,209,843.

Form 08 – STUDENT ACTIVITY SPECIAL REVENUE FUND

The Student Activity Program operated with \$31,972 in revenues and \$2,604 in actual expenditures, thereby increasing the Ending Fund Balance by \$29,368. The ending fund balance is \$534,369.

Form 09 - CHARTER SCHOOLS

The District operated one dependent charter school, Science and Technology Charter School (Sci-Tech). Sci-Tech completed the year with revenues of \$3,388,02 and \$3,217,733 in actual expenditures, thereby increasing the Ending Fund Balance by \$170,289. The ending fund balance is \$1,495,21.

Form 11 - ADULT EDUCATION FUND

The Adult Education Program operated with \$1,950,130 in actual revenue and \$1,952,506 in actual expenditures and transfers out, thereby decreasing the fund balance by \$2,376. The Adult Education Fund Balance is \$894,577.

Form 12 - CHILD DEVELOPMENT FUND

The Child Development Program operated with \$3,981,383 in revenues and \$3,223,322 of actual expenditures, thereby increasing the fund balance by \$758,061. The ending fund balance is \$2,640,578.

Form 13 - CAFETERIA FUND

The Cafeteria Program operated with \$7,766,531 in revenues and \$6,974,091 of actual expenditures, thereby increasing the fund balance by \$792,440. The ending fund balance is \$5,654,008.

Form 14 - DEFERRED MAINTENANCE FUND

The Deferred Maintenance Program operated with \$396,383 in revenue and \$294,220 of actual expenditures, thereby increasing the fund balance by \$102,162. The Deferred Maintenance Fund has an Ending Fund Balance of \$288,991.

Form 17 – SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECTS

The Special Reserve Fund was established to provide the accumulation of general fund moneys for general operating purposes other than Capital Outlay. The Special Reserve Fund has an Ending Fund Balance of \$4,424,662.

Form 21 - BUILDING FUND

This fund is used to account for capital projects.

The Building Fund has an Ending Fund Balance of \$11,324,316 and a reserved fund balance of \$11,324,316.

Form 25 - CAPITAL FACILITIES FUND

This fund is used to account for Developer and Mitigation fees. Expenditures from this fund are limited by statute and, often, Mitigation Agreements. The fund balance in Capital Facilities is \$20,860,452.

The District accounts for school impact fees in four separate sub-funds within the Capital Facilities Funds:

- A. Regular Developer Fees
- B. Redevelopment Fees
- C. Southeast Area Mitigation Fees
- D. Mitigation Fees

Form 35 – COUNTY SCHOOL FACILITIES FUND

The County School Facilities Fund was established pursuant to Education Code Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), the 2004 State School Facilities Fund (Proposition 55), the 2006 State School Facilities Fund (Proposition 1D) or the 2016 State School Facilities Fund (Proposition 51). The fund is used primarily to account for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (Education Code Section 17070.10 et seq.). The County School Facilities Fund has an Ending Fund Balance of \$8,601,643.

Form 40 - SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

This fund was established during the 1999-00 fiscal year. The fund has a \$327,551 balance at 6/30/2026.

Form 51 - BOND INTEREST AND REDEMPTION FUND

The Bond Interest and Redemption Fund is used for the repayment of bonds issued for by the District. The Yolo County Auditor maintains control over this fund. The principal and interest on the bonds must be paid by the County Treasurer from taxes levied by the County Auditor-Controller.

Form 73 - FOUNDATION TRUST FUND

This fund was established for various scholarships that have been donated to the District. The Unappropriated Ending Fund Balance is \$60,002.

Implications:

- **Fiscal:** None
- **Personnel:** None
- **Program:** None
- **Legal:** Required by Education Code 42100.

Options:

To approve or not approve the 2025-26 Unaudited Financial Statements.

Recommendation:

Administration recommends approval of the 2025-26 Unaudited Financial Statements.



Woodland Joint Unified School District

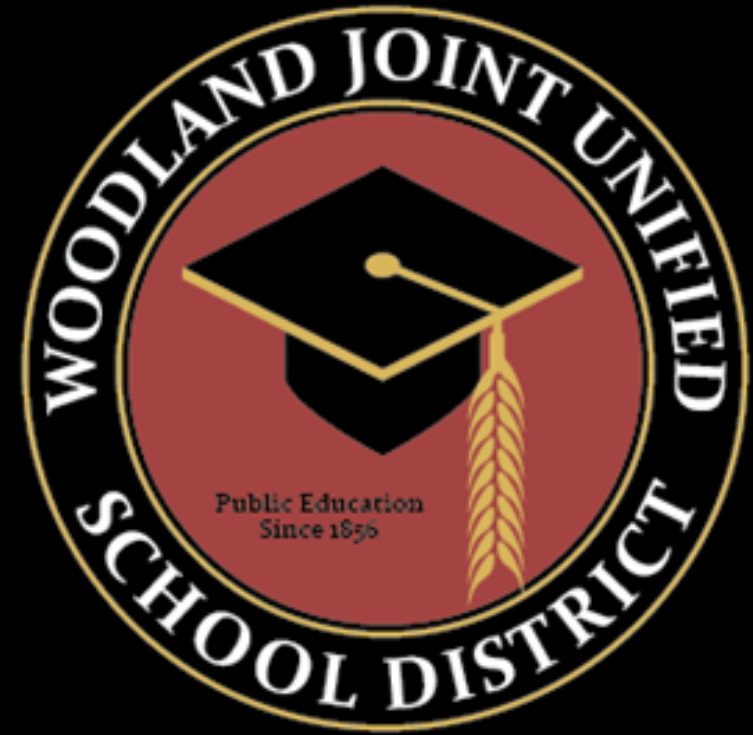
Board Meeting 9/25/26

Presenting Unaudited Actuals
For Year Ended June 30, 2026

INTRODUCTIONS

Lewis Wiley, Associate Superintendent of Business

Norma Palomar, Director of Fiscal Services

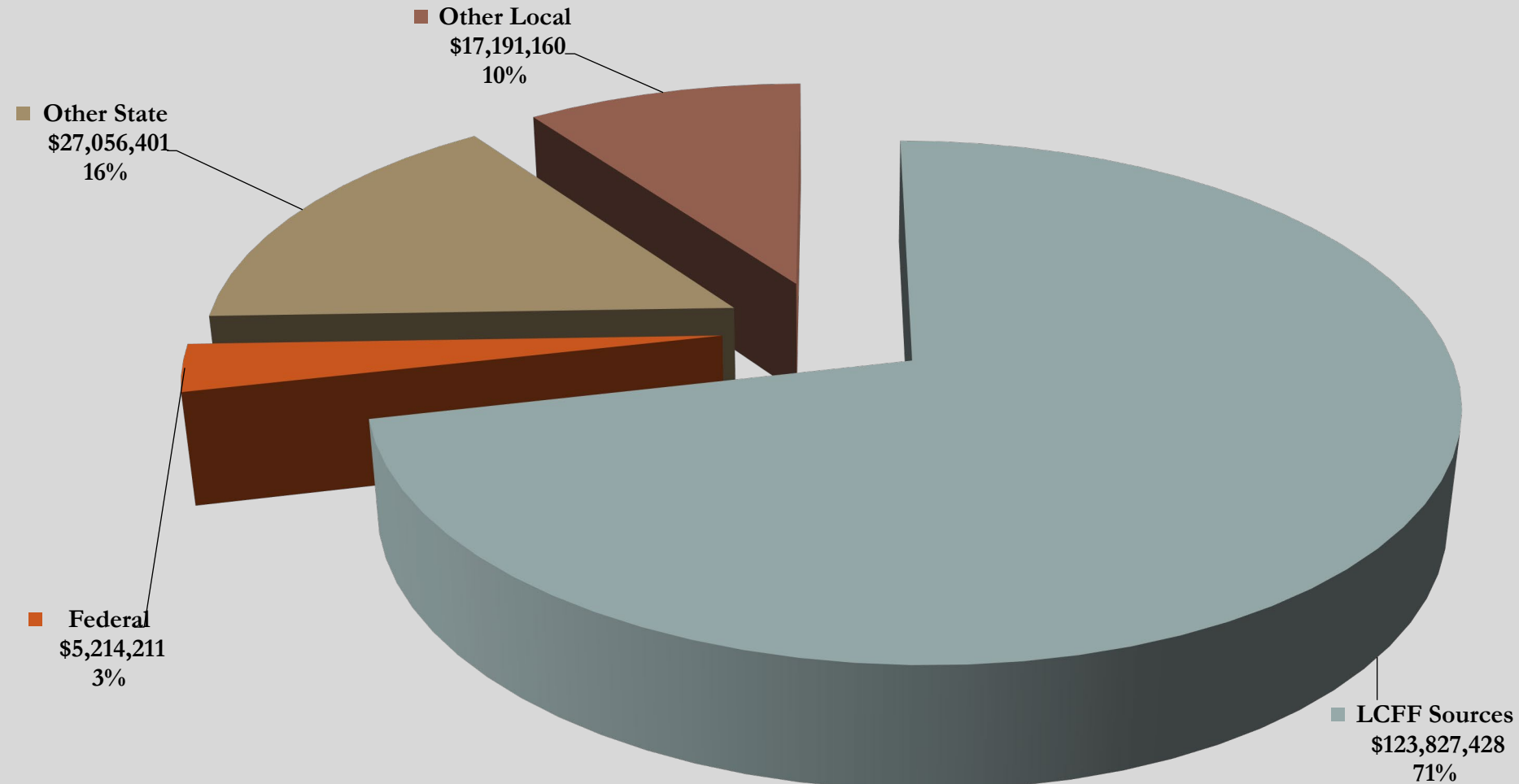


Acronyms

◦ ADA	Average Daily Attendance
◦ CalPERS	California Public Employees Retirement System
◦ CalSTRS	California State Teachers Retirement System
◦ COLA	Cost-of-Living Adjustment
◦ CYBHI	Children and Youth Behavioral Health Initiative
◦ FY	Fiscal Year
◦ LCFF	Local Control Funding Formula
◦ P2	Second Principal Apportionment
◦ RRM	Restricted Routine Maintenance
◦ SP ED	Special Education

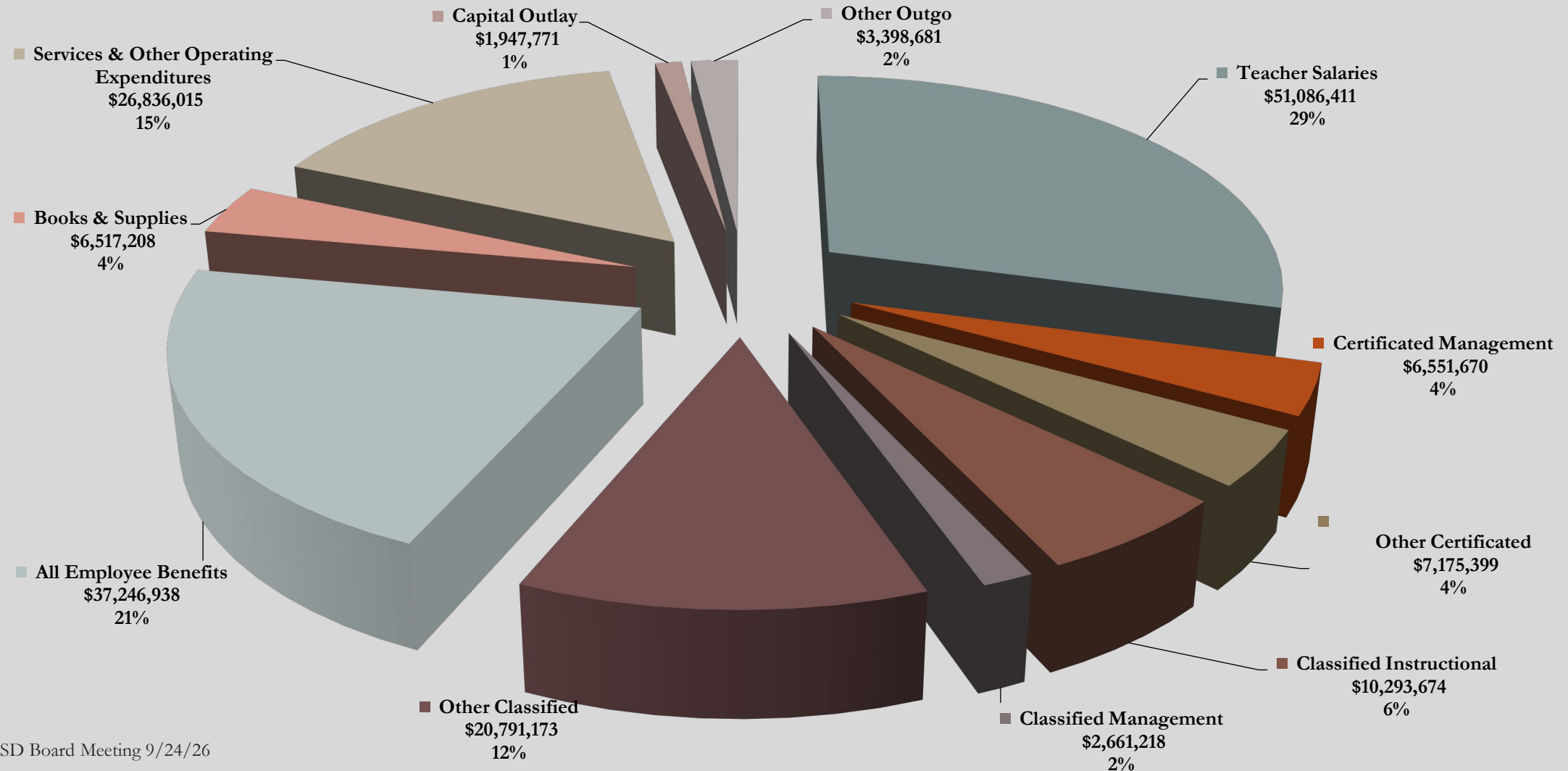
2025-26 General Fund Revenues

Total Revenues \$173,289,200



2025-26 General Fund Expenditures

Total Expenditures \$174,506,157



2025-26 General Fund Ending Fund Balance

Unaudited Actuals Combined

BEGINNING FUND BALANCE	\$	78,426,799
NET INCREASE/(DECREASE) IN FUND BALANCE		(1,216,957)
ENDING FUND BALANCE	\$	77,209,843

Revolving Cash, Stores & Prepaid Expenses	\$	(154,811)
Legally Restricted Balance		(28,275,372)

DESIGNATED AMOUNTS

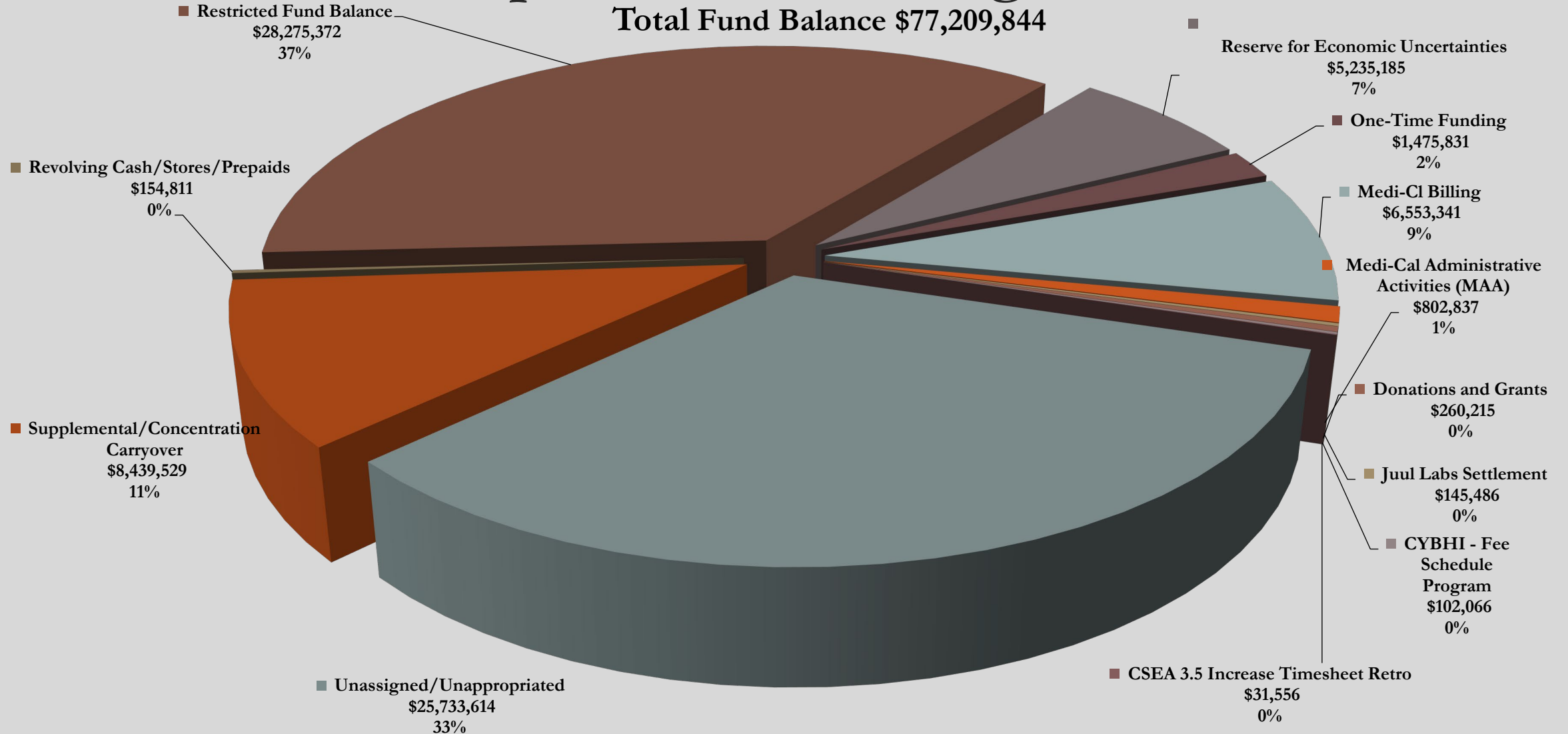
Unrestricted Carryover		(17,519,091)
Donations and Grants		(260,215)
CSEA 3.5% Increase Timesheet Retro		(31,556)
3% Economic Uncertainties		(5,235,185)

RESERVED/DESIGNATED FUND BALANCE	\$	(51,476,230)
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TOTAL UNDESIGNATED FUND BALANCE	\$	26,733,613
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2025-26 Components of Ending Fund Balance

Total Fund Balance \$77,209,844



Specific Outcomes to Note at Year End

I. Unrestricted Carryover:

i.	Supplemental & Concentration Carryover	\$ 8,439,529
ii.	Medi-Cal Billing	6,553,341
iii.	One-Time Discretionary Grant	1,475,831
iv.	Medi-Cal Administrative Activities (MAA)	802,837
v.	Donations & Grants	260,215
vi.	Juul Labs Settlement	145,486
vii.	CYBHI – Fee Schedule Program	102,066

Total Unrestricted Carryover

\$ 17,779,303₈

Specific Outcomes to Note at Year End

II. Restricted Carryover:

i.	Expanded Learning Opportunities Program	\$ 4,922,297
ii.	Student Support and Professional Development Discretionary Block Grant	2,476,489
iii.	California Clean Energy Jobs Act	230,627
iv.	Lottery: Instructional Materials	2,964,825
v.	CA Community Schools Partnership Act - Implementation Grant	525,182
vi.	Golden State Pathways Program	257,376
vii.	Special Education Low Incidence	1,092,633
viii.	Mental Health Services	151,859
ix.	Special Education Early Intervention Preschool Grant	1,176
x.	Arts and Music in Schools (AMS) - Prop 28	3,309,580
xi.	Classified School Employee Professional Development Block Grant	50,809
xii.	Dual Enrollment Opportunities	175,232
xiii.	LCFF Equity Multiplier	359,474
xiv.	Classified School Employee Summer Assistance Program	134,501
xv.	Learning Recovery Emergency Block Grant	4,969,195
xvi.	Ethnic Studies Local Support	100,776
xvii.	Medical-Billing	6,553,341

Total Restricted Carryover

\$ 28,275,372

Analysis of Unaudited Actuals

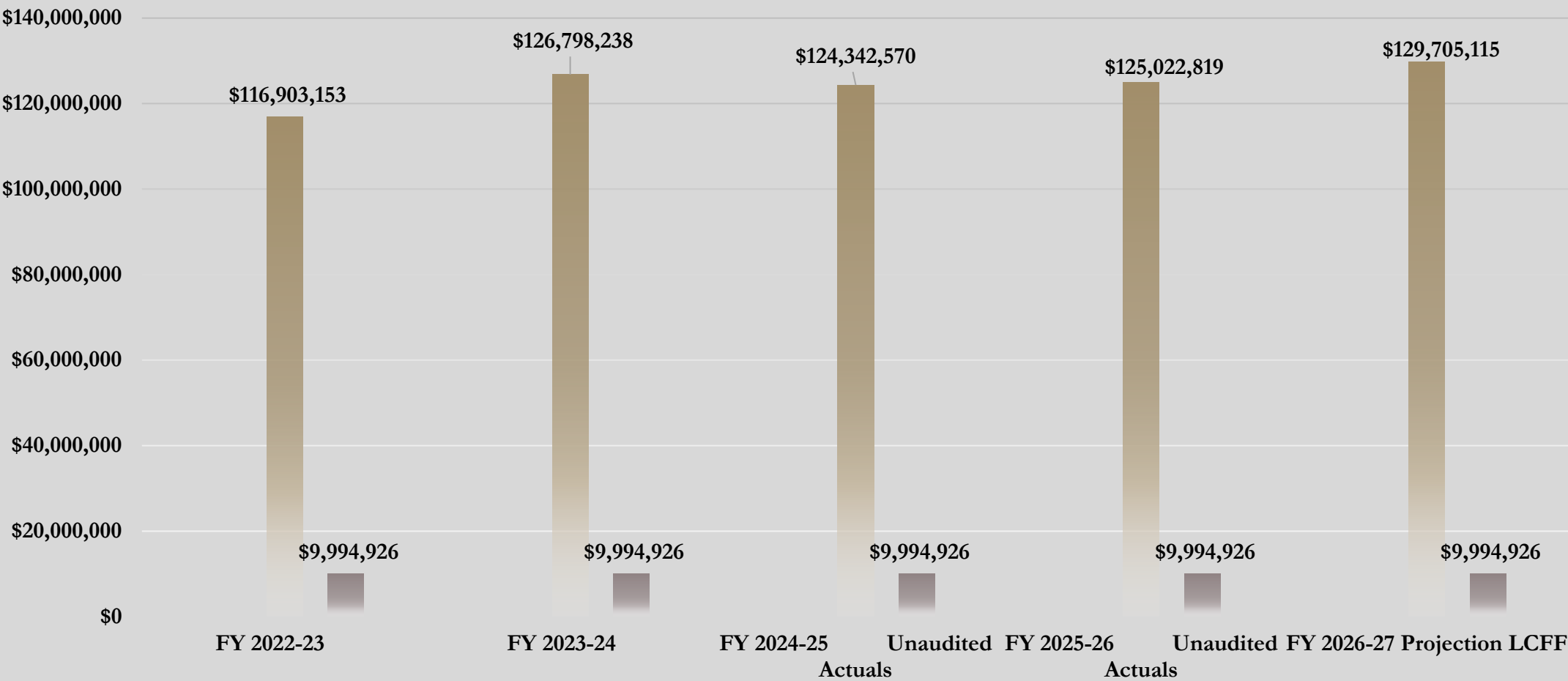
	FY 2025-2026 Unaudited Actuals	FY 2026-2027 Budget
Beginning Fund Balance	\$78,426,799	\$77,209,843
<u>Revenues</u>		
LCFF Source	123,827,428	129,238,182
Federal Revenues	5,214,211	4,562,284
Other State and Local Revenue	44,247,561	32,902,839
Total Revenues	173,289,200	166,703,305
<u>Expenses</u>		
Salaries and Benefits	135,806,482	122,421,572
Books, Supplies & Other Operating Expenses	33,353,223	40,197,498
Capital Outlay, Other Outgo Indirect/Direct Costs	5,346,452	3,180,971
Total Expenditures	174,506,157	165,800,041
Net Increase (Decrease) in Fund Balance	(1,216,957)	903,264
Ending Fund Balance	\$77,209,843	\$78,113,107
Components of Ending Balance (Designations)		
Revolving Cash, Stores & Prepaid Expenses	(\$154,811)	(\$154,811)
Restricted Ending Balance	(28,275,372)	(28,275,372)
Unrestricted Carryover	(17,519,091)	
Donations and Grants	(260,215)	(260,215)
Carryover funds to be spent in Fiscal Year 2026-27		(17,519,091)
CSEA 3.5 Increase Timesheet Retro	(31,556)	(31,556)
Designated 3%	(5,235,185)	(4,974,001)
Facilities Projects		(26,898,062)
Undesignated/Ending Fund Balance	\$25,733,613	0

TRENDS



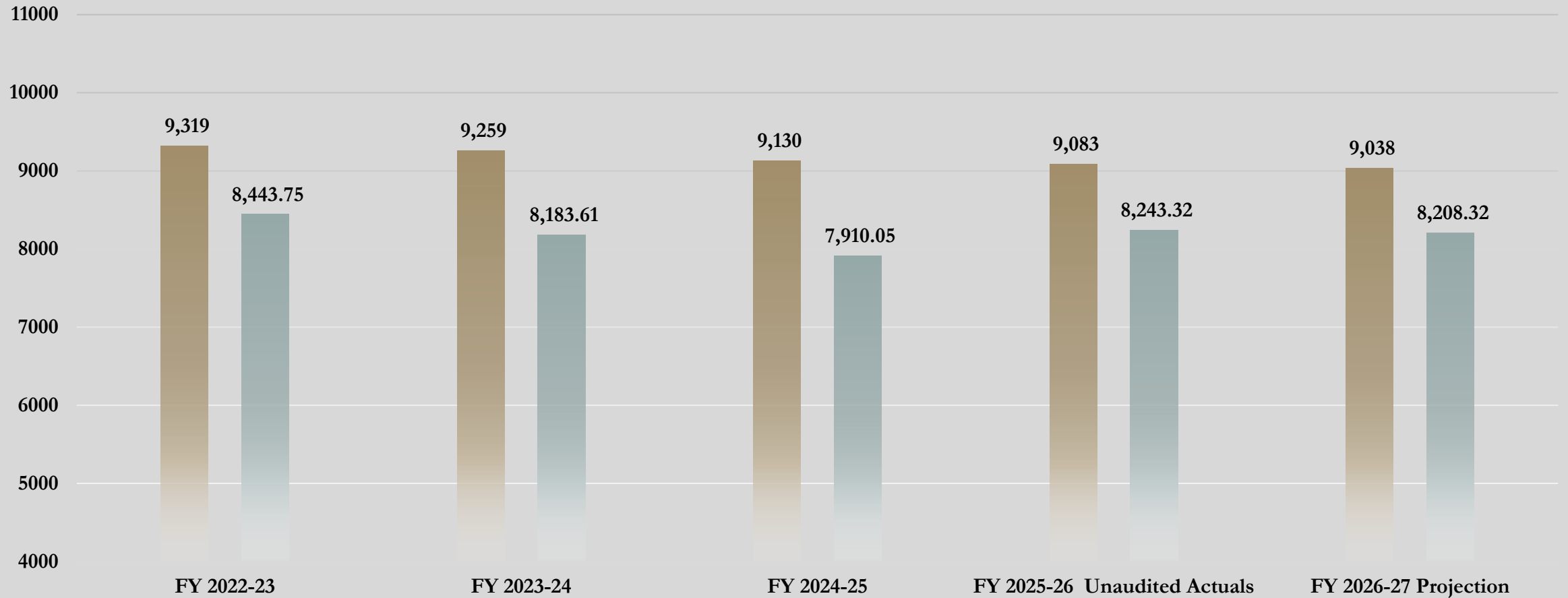
Local Control Funding Formula (LCFF)

FY 2022-23 – FY 2026-27



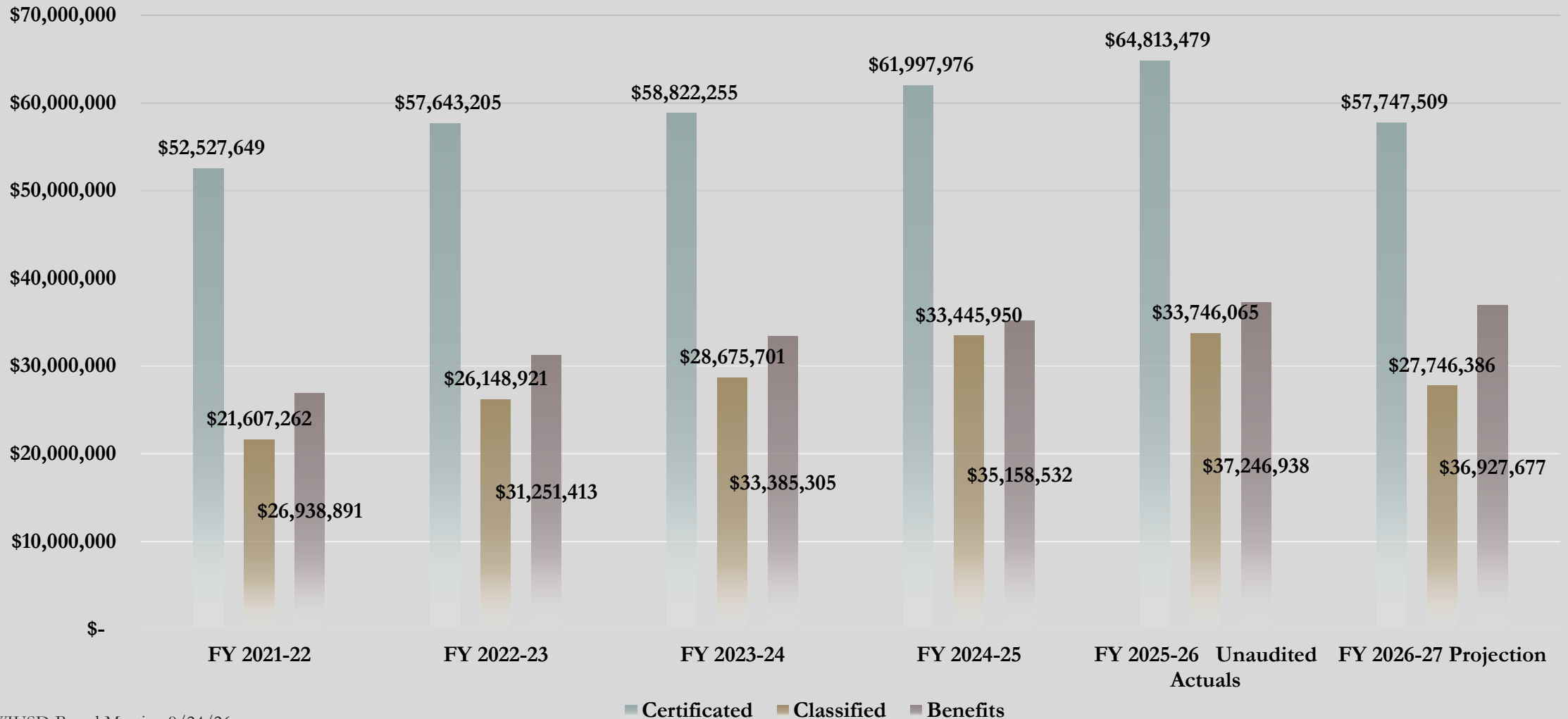
Enrollment and P2

FY 2022-23 – FY 2026-27



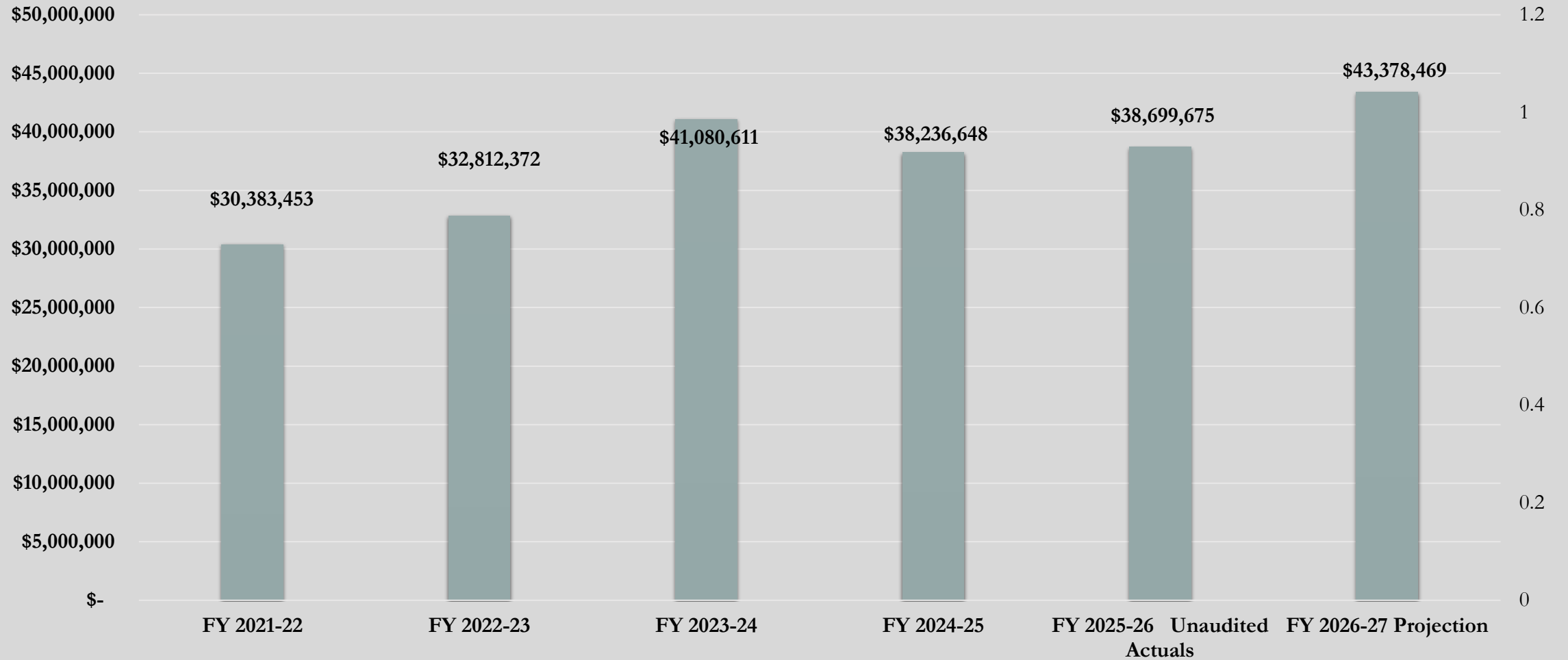
Salaries and Benefits

FY 2021-22 – FY 2026-27



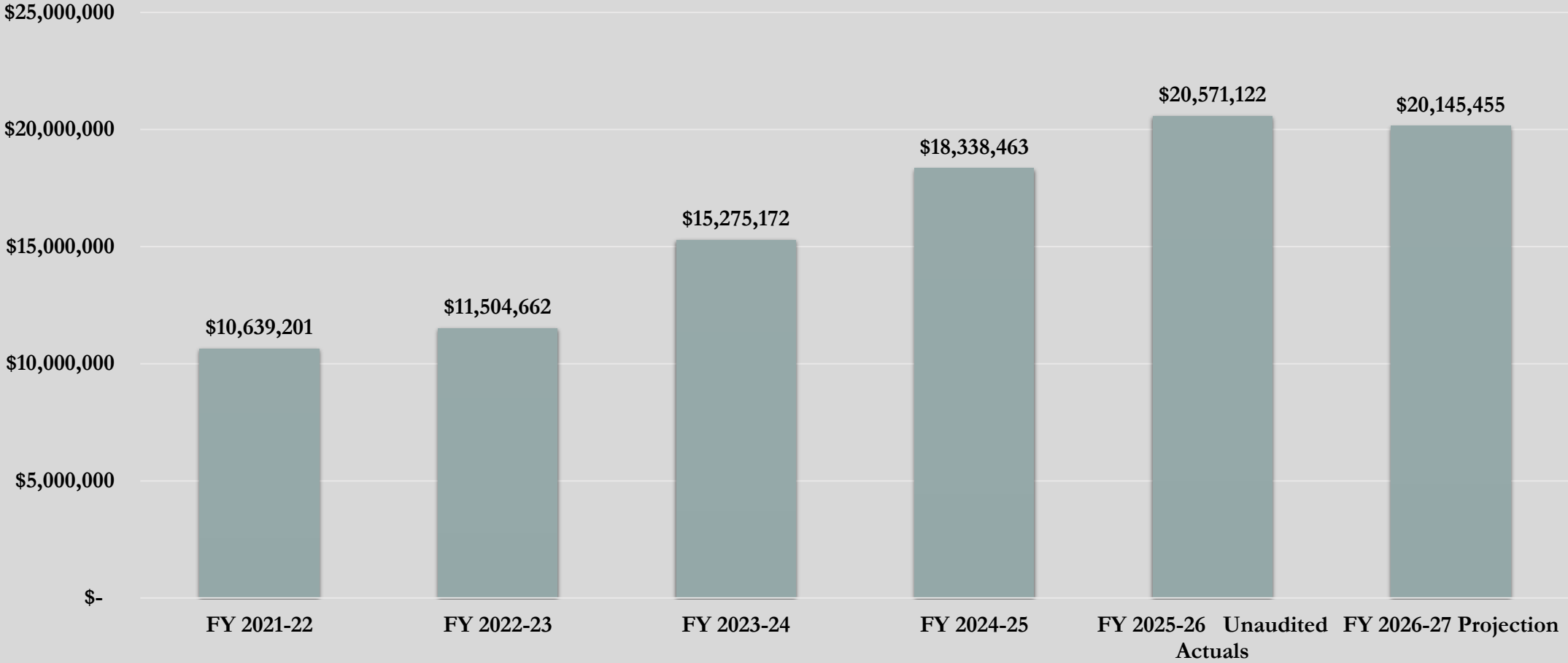
Operating Expenses

FY 2021-22 – FY 2026-27



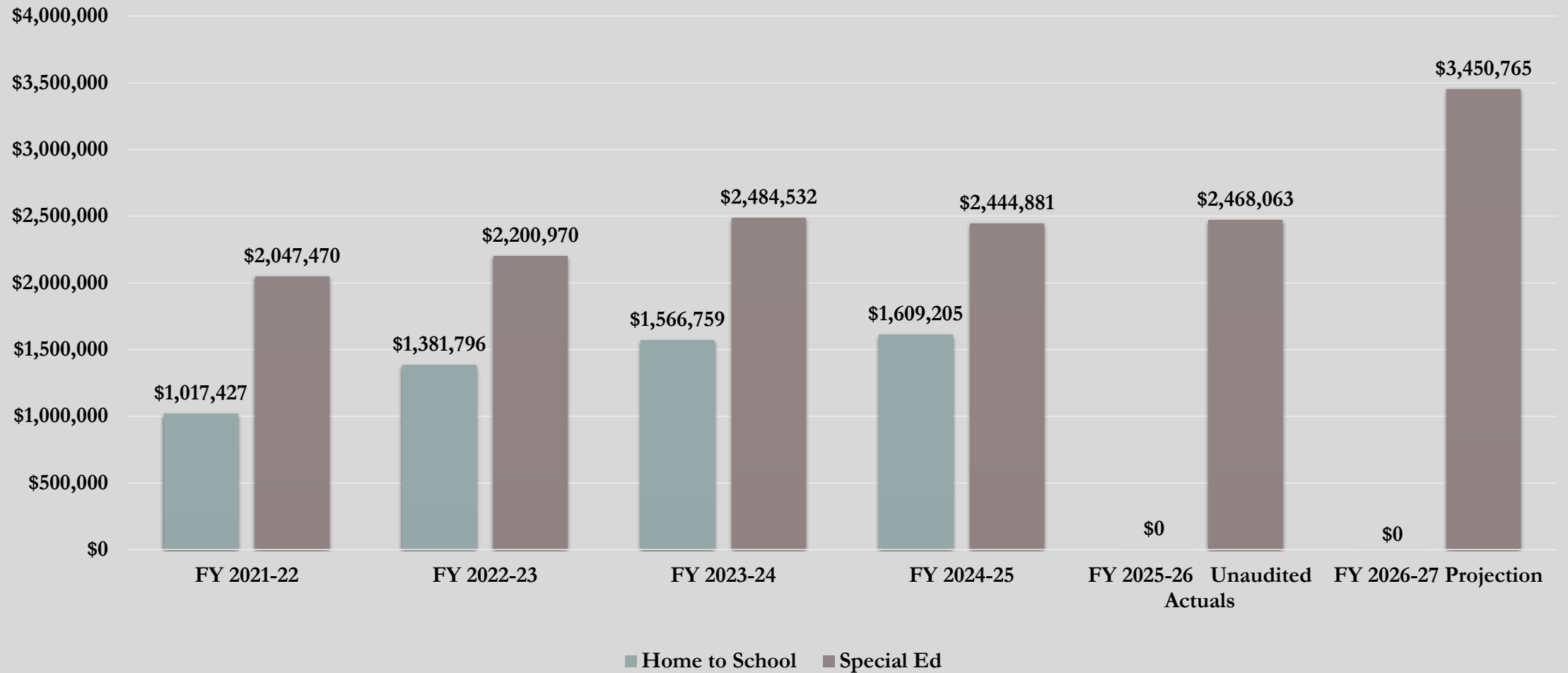
General Fund Contribution to Special Education

FY 2021-22 – FY 2026-27

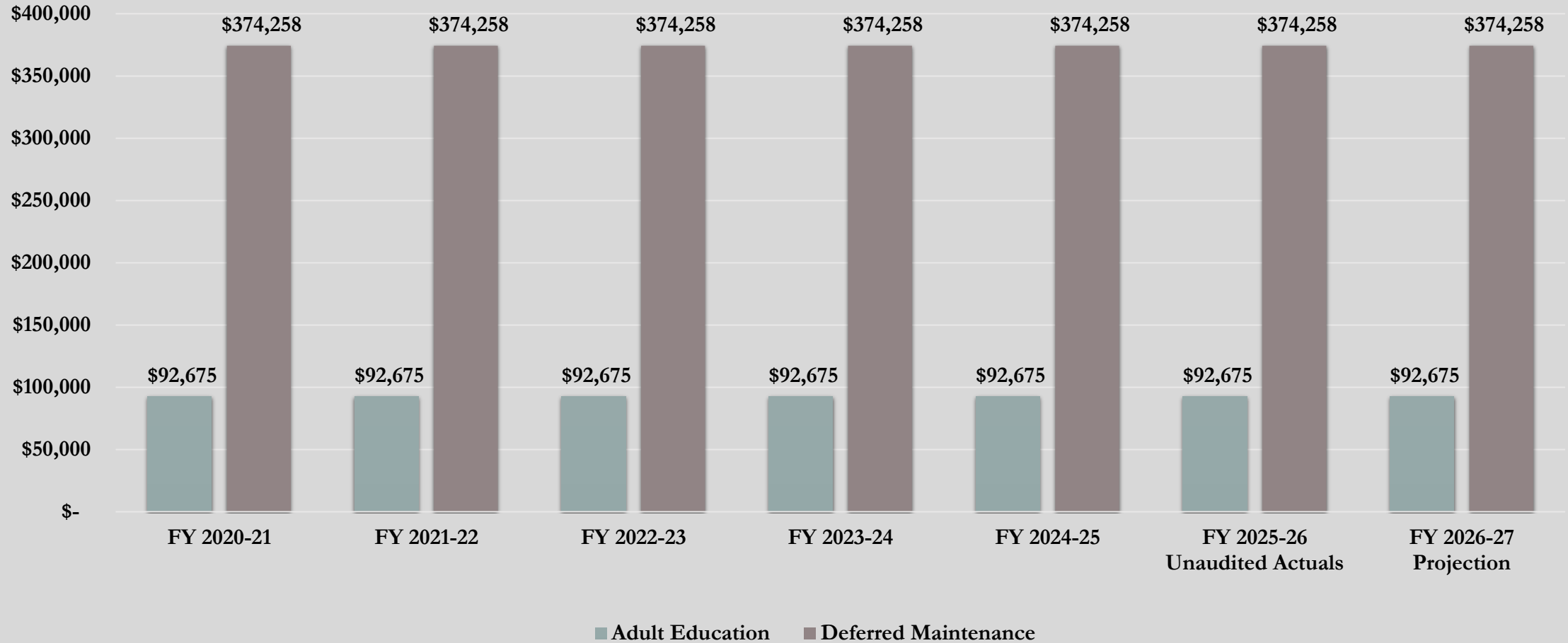


General Fund Contribution to Transportation

FY 2021-22 – FY 2026-27



General Fund Contribution to Adult Education and Deferred Maintenance FY 2021-22 – FY 2026-27



Consideration for the Future

- Special Education
- CalPERS and CalSTRS increases
- Declining Enrollment
- Continued Economy Uncertainty
- Surprises in the Governor's Proposal for 2027-28
- Measure Y Funds Ending

Questions

WJUSD Board Meeting 9/24/26

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

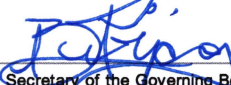
Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	56.78%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.00
ESMOE	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2027-28 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
GANN	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$83,285,748.36
	Appropriations Subject to Limit	\$83,285,748.36
	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	7.58%
	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

Date of Meeting: Sep 24, 2026

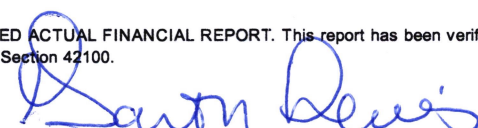
(Original signature required)

Printed Name: ~~Laura Brubaker~~ Bibiana Garcia

Title: Board of Trustees, Clerk

To the Superintendent of Public Instruction:

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

Signed: 
County Superintendent/Designee

Date: 10-8-2026

(Original signature required)

Printed Name: Garth Lewis

Title: Superintendent

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

For County Office of Education:

Veronica Coronado
Name
Associate Superintendent, Administrative Services
Title
530-668-3772
Telephone
veronica.coronado@ycoe.org
E-mail Address

For School District:

Lewis Wiley, Jr.
Name
Associate Superintendent, Business Services
Title
530-406-3218
Telephone
lewis.wiley@wjusd.org
E-mail Address

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	8,243.32	8,196.55	8,235.63	8,208.32	8,208.32	8,243.28
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	8,243.32	8,196.55	8,235.63	8,208.32	8,208.32	8,243.28
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	47.68	47.59	55.37	47.68	47.68	53.90
c. Special Education-NPS/LCI						
d. Special Education Extended Year	3.98	3.98	3.98	3.98	3.98	3.98
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	51.66	51.57	59.35	51.66	51.66	57.88
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	8,294.98	8,248.12	8,294.98	8,259.98	8,259.98	8,301.16
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	204.10	183.10	204.10	204.10	204.10	204.10
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	204.10	183.10	204.10	204.10	204.10	204.10
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	204.10	183.10	204.10	204.10	204.10	204.10

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	123,827,428.37	0.00	123,827,428.37	129,238,182.00	0.00	129,238,182.00	4.4%
2) Federal Revenue		8100-8299	0.00	5,214,211.15	5,214,211.15	0.00	4,562,284.00	4,562,284.00	-12.5%
3) Other State Revenue		8300-8599	2,076,553.40	24,979,847.44	27,056,400.84	1,997,908.00	19,706,901.00	21,704,809.00	-19.8%
4) Other Local Revenue		8600-8799	4,565,630.39	12,625,529.30	17,191,159.69	2,613,817.00	8,584,213.00	11,198,030.00	-34.9%
5) TOTAL, REVENUES			130,469,612.16	42,819,587.89	173,289,200.05	133,849,907.00	32,853,398.00	166,703,305.00	-3.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	51,657,706.21	13,155,773.08	64,813,479.29	47,297,263.00	10,450,246.00	57,747,509.00	-10.9%
2) Classified Salaries		2000-2999	20,006,295.96	13,739,769.15	33,746,065.11	15,817,841.00	11,928,545.00	27,746,386.00	-17.8%
3) Employee Benefits		3000-3999	22,845,061.18	14,401,876.65	37,246,937.83	22,442,849.00	14,484,828.00	36,927,677.00	-0.9%
4) Books and Supplies		4000-4999	3,075,008.04	3,442,199.57	6,517,207.61	6,042,469.00	11,137,949.00	17,180,418.00	163.6%
5) Services and Other Operating Expenditures		5000-5999	13,749,638.93	13,086,376.06	26,836,014.99	13,780,856.00	9,236,224.00	23,017,080.00	-14.2%
6) Capital Outlay		6000-6999	832,971.88	1,114,799.46	1,947,771.34	0.00	225,000.00	225,000.00	-88.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,228,289.74	2,670,606.93	3,898,896.67	674,392.00	2,873,202.00	3,547,594.00	-9.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,353,293.18)	853,077.15	(500,216.03)	(1,669,849.00)	1,078,226.00	(591,623.00)	18.3%
9) TOTAL, EXPENDITURES			112,041,678.76	62,464,478.05	174,506,156.81	104,385,821.00	61,414,220.00	165,800,041.00	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,427,933.40	(19,644,890.16)	(1,216,956.76)	29,464,086.00	(28,560,822.00)	903,264.00	-174.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	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	(27,484,064.46)	27,484,064.46	0.00	(28,560,822.00)	28,560,822.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,484,064.46)	27,484,064.46	0.00	(28,560,822.00)	28,560,822.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,056,131.06)	7,839,174.30	(1,216,956.76)	903,264.00	0.00	903,264.00	-174.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	57,990,601.61	20,436,197.85	78,426,799.46	48,934,470.55	28,275,372.15	77,209,842.70	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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) As of July 1 - Audited (F1a + F1b)			57,990,601.61	20,436,197.85	78,426,799.46	48,934,470.55	28,275,372.15	77,209,842.70	-1.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,990,601.61	20,436,197.85	78,426,799.46	48,934,470.55	28,275,372.15	77,209,842.70	-1.6%
2) Ending Balance, June 30 (E + F1e)			48,934,470.55	28,275,372.15	77,209,842.70	49,837,734.55	28,275,372.15	78,113,106.70	1.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	28,675.44	0.00	28,675.44	28,675.44	0.00	28,675.44	0.0%
Prepaid Items		9713	76,135.50	0.00	76,135.50	76,135.50	0.00	76,135.50	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	28,275,372.15	28,275,372.15	0.00	28,275,372.15	28,275,372.15	0.0%
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	26,898,061.61	0.00	26,898,061.61	New
d) Assigned									
Other Assignments		9780	17,810,861.00	0.00	17,810,861.00	17,810,861.00	0.00	17,810,861.00	0.0%
Supplemental/Concentration Carryover	0000	9780	8,439,529.00		8,439,529.00			0.00	
Medi-CI Billing	0000	9780	6,553,341.00		6,553,341.00			0.00	
One-Time Funding	0000	9780	1,475,831.00		1,475,831.00			0.00	
Medi-Cal Administrative Activities (MAA)	0000	9780	802,837.00		802,837.00			0.00	
Donations and Grants	0000	9780	260,215.00		260,215.00			0.00	
Juul Labs Settlement	0000	9780	145,486.00		145,486.00			0.00	
CYBHI - Fee Schedule Program	0000	9780	102,066.00		102,066.00			0.00	
CSEA 3.5% Increase Timesheet Retro	0000	9780	31,556.00		31,556.00			0.00	
Supplemental/Concentration Carryover	0000	9780			0.00	8,439,529.00		8,439,529.00	
Medi-CI Billing	0000	9780			0.00	6,553,341.00		6,553,341.00	
One-Time Funding	0000	9780			0.00	1,475,831.00		1,475,831.00	
Medi-Cal Administrative Activities (MAA)	0000	9780			0.00	802,837.00		802,837.00	
Donations and Grants	0000	9780			0.00	260,215.00		260,215.00	
Juul Labs Settlement	0000	9780			0.00	145,486.00		145,486.00	
CYBHI - Fee Schedule Program	0000	9780			0.00	102,066.00		102,066.00	
CSEA 3.5 Increase Timesheet Retro	0000	9780			0.00	31,556.00		31,556.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,235,184.70	0.00	5,235,184.70	4,974,001.00	0.00	4,974,001.00	-5.0%
Unassigned/Unappropriated Amount		9790	25,733,613.91	0.00	25,733,613.91	0.00	0.00	0.00	-100.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	60,025,670.49	27,283,300.56	87,308,971.05				
1) Fair Value Adjustment to Cash in County Treasury		9111	(307,091.00)	0.00	(307,091.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	50,000.00	0.00	50,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	730,314.56	4,662,968.44	5,393,283.00				
4) Due from Grantor Government		9290	4,333,820.00	1,028,931.00	5,362,751.00				
5) Due from Other Funds		9310	570,266.51	0.00	570,266.51				
6) Stores		9320	28,675.44	0.00	28,675.44				
7) Prepaid Expenditures		9330	76,135.50	0.00	76,135.50				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			65,507,791.50	32,975,200.00	98,482,991.50				
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	11,183,655.95	3,066,351.31	14,250,007.26				
2) Due to Grantor Governments		9590	5,283,401.00	0.00	5,283,401.00				
3) Due to Other Funds		9610	106,264.00	54,972.91	161,236.91				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	1,578,503.63	1,578,503.63				
6) TOTAL, LIABILITIES			16,573,320.95	4,699,827.85	21,273,148.80				
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)			48,934,470.55	28,275,372.15	77,209,842.70				
LCFF SOURCES									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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)	
Principal Apportionment									
State Aid - Current Year		8011	63,906,733.00	0.00	63,906,733.00	66,788,133.00	0.00	66,788,133.00	4.5%
Education Protection Account State Aid - Current Year		8012	17,327,909.00	0.00	17,327,909.00	19,122,986.00	0.00	19,122,986.00	10.4%
State Aid - Prior Years		8019	128,768.12	0.00	128,768.12	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	215,819.79	0.00	215,819.79	219,732.00	0.00	219,732.00	1.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	15,947.99	0.00	15,947.99	76,388.00	0.00	76,388.00	379.0%
County & District Taxes									
Secured Roll Taxes		8041	37,538,723.35	0.00	37,538,723.35	38,063,394.00	0.00	38,063,394.00	1.4%
Unsecured Roll Taxes		8042	2,277,474.38	0.00	2,277,474.38	2,254,571.00	0.00	2,254,571.00	-1.0%
Prior Years' Taxes		8043	38,224.81	0.00	38,224.81	23,006.00	0.00	23,006.00	-39.8%
Supplemental Taxes		8044	553,579.38	0.00	553,579.38	604,343.00	0.00	604,343.00	9.2%
Education Revenue Augmentation Fund (ERAF)		8045	2,920,281.23	0.00	2,920,281.23	3,220,271.00	0.00	3,220,271.00	10.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	408,463.19	0.00	408,463.19	394,193.00	0.00	394,193.00	-3.5%
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	60,316.26	0.00	60,316.26	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(30,158.13)	0.00	(30,158.13)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			125,362,082.37	0.00	125,362,082.37	130,767,017.00	0.00	130,767,017.00	4.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(466,933.00)		(466,933.00)	(466,933.00)		(466,933.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,067,721.00)	0.00	(1,067,721.00)	(1,061,902.00)	0.00	(1,061,902.00)	-0.5%
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			123,827,428.37	0.00	123,827,428.37	129,238,182.00	0.00	129,238,182.00	4.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,972,051.33	1,972,051.33	0.00	1,996,865.00	1,996,865.00	1.3%
Special Education Discretionary Grants		8182	0.00	166,702.65	166,702.65	0.00	156,128.00	156,128.00	-6.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description			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)	
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,266,711.47	2,266,711.47		1,814,289.00	1,814,289.00	-20.0%
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		307,545.73	307,545.73		203,181.00	203,181.00	-33.9%
Title III, Immigrant Student Program	4201	8290		8,946.96	8,946.96		0.00	0.00	-100.0%
Title III, English Learner Program	4203	8290		235,988.84	235,988.84		177,717.00	177,717.00	-24.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		169,347.97	169,347.97		134,715.00	134,715.00	-20.5%
Career and Technical Education	3500-3599	8290		79,389.00	79,389.00		79,389.00	79,389.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	7,527.20	7,527.20	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	5,214,211.15	5,214,211.15	0.00	4,562,284.00	4,562,284.00	-12.5%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	409,872.00	0.00	409,872.00	428,327.00	0.00	428,327.00	4.5%
Lottery - Unrestricted and Instructional Materials		8560	1,626,858.90	724,770.11	2,351,629.01	1,559,581.00	673,082.00	2,232,663.00	-5.1%
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									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		8,071,774.00	8,071,774.00		8,071,774.00	8,071,774.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,712,251.62	1,712,251.62		1,833,275.00	1,833,275.00	7.1%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		13,452.88	13,452.88		15,691.00	15,691.00	16.6%
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		462,286.84	462,286.84		516,955.00	516,955.00	11.8%
Arts and Music in Schools (Prop 28)	6770	8590		1,656,697.00	1,656,697.00		0.00	0.00	-100.0%
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	39,822.50	12,338,614.99	12,378,437.49	10,000.00	8,596,124.00	8,606,124.00	-30.5%
TOTAL, OTHER STATE REVENUE			2,076,553.40	24,979,847.44	27,056,400.84	1,997,908.00	19,706,901.00	21,704,809.00	-19.8%
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	253,635.72	0.00	253,635.72	232,097.00	0.00	232,097.00	-8.5%
Interest		8660	3,593,341.24	0.00	3,593,341.24	3,207,979.00	0.00	3,207,979.00	-10.7%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Net Increase (Decrease) in the Fair Value of Investments		8662	(565,733.00)	0.00	(565,733.00)	(1,139,950.00)	0.00	(1,139,950.00)	101.5%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	874,724.00	874,724.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	30,158.13	0.00	30,158.13	0.00	0.00	0.00	-100.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,254,228.30	7,089,640.53	8,343,868.83	313,691.00	816,998.00	1,130,689.00	-86.4%
Tuition		8710	0.00	146,327.38	146,327.38	0.00	104,000.00	104,000.00	-28.9%
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		4,514,837.39	4,514,837.39		7,663,215.00	7,663,215.00	69.7%
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			4,565,630.39	12,625,529.30	17,191,159.69	2,613,817.00	8,584,213.00	11,198,030.00	-34.9%
TOTAL, REVENUES			130,469,612.16	42,819,587.89	173,289,200.05	133,849,907.00	32,853,398.00	166,703,305.00	-3.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	42,449,966.11	8,636,444.91	51,086,411.02	38,953,349.00	6,993,625.00	45,946,974.00	-10.1%
Certificated Pupil Support Salaries		1200	2,856,956.49	2,763,369.01	5,620,325.50	2,169,274.00	2,135,034.00	4,304,308.00	-23.4%
Certificated Supervisors' and Administrators' Salaries		1300	5,404,121.91	1,147,547.64	6,551,669.55	5,318,968.00	733,652.00	6,052,620.00	-7.6%
Other Certificated Salaries		1900	946,661.70	608,411.52	1,555,073.22	855,672.00	587,935.00	1,443,607.00	-7.2%
TOTAL, CERTIFICATED SALARIES			51,657,706.21	13,155,773.08	64,813,479.29	47,297,263.00	10,450,246.00	57,747,509.00	-10.9%
CLASSIFIED SALARIES									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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)	
Classified Instructional Salaries		2100	3,120,104.53	7,173,569.49	10,293,674.02	2,215,459.00	5,962,467.00	8,177,926.00	-20.6%
Classified Support Salaries		2200	6,192,468.52	3,906,615.58	10,099,084.10	4,945,770.00	4,124,552.00	9,070,322.00	-10.2%
Classified Supervisors' and Administrators' Salaries		2300	2,377,063.17	284,154.55	2,661,217.72	2,113,881.00	277,263.00	2,391,144.00	-10.1%
Clerical, Technical and Office Salaries		2400	6,552,884.43	660,486.25	7,213,370.68	5,694,389.00	561,072.00	6,255,461.00	-13.3%
Other Classified Salaries		2900	1,763,775.31	1,714,943.28	3,478,718.59	848,342.00	1,003,191.00	1,851,533.00	-46.8%
TOTAL, CLASSIFIED SALARIES			20,006,295.96	13,739,769.15	33,746,065.11	15,817,841.00	11,928,545.00	27,746,386.00	-17.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	8,605,452.02	7,689,104.06	16,294,556.08	8,884,550.00	7,771,674.00	16,656,224.00	2.2%
PERS		3201-3202	4,325,082.81	2,881,562.50	7,206,645.31	3,779,342.00	2,591,340.00	6,370,682.00	-11.6%
OASDI/Medicare/Alternative		3301-3302	2,281,099.45	1,056,864.31	3,337,963.76	1,929,354.00	1,051,373.00	2,980,727.00	-10.7%
Health and Welfare Benefits		3401-3402	5,801,176.69	2,329,627.38	8,130,804.07	6,069,046.00	2,690,139.00	8,759,185.00	7.7%
Unemployment Insurance		3501-3502	35,995.13	13,441.63	49,436.76	33,140.00	10,897.00	44,037.00	-10.9%
Workers' Compensation		3601-3602	1,083,962.26	390,663.21	1,474,625.47	916,153.00	325,041.00	1,241,194.00	-15.8%
OPEB, Allocated		3701-3702	475,679.93	0.00	475,679.93	591,585.00	0.00	591,585.00	24.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	236,612.89	40,613.56	277,226.45	239,679.00	44,364.00	284,043.00	2.5%
TOTAL, EMPLOYEE BENEFITS			22,845,061.18	14,401,876.65	37,246,937.83	22,442,849.00	14,484,828.00	36,927,677.00	-0.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	548,510.08	548,510.08	0.00	673,082.00	673,082.00	22.7%
Books and Other Reference Materials		4200	56,300.90	122,688.16	178,989.06	2,000.00	35,063.00	37,063.00	-79.3%
Materials and Supplies		4300	2,543,689.70	2,085,212.07	4,628,901.77	5,561,076.00	10,153,504.00	15,714,580.00	239.5%
Noncapitalized Equipment		4400	475,017.44	685,789.26	1,160,806.70	479,393.00	276,300.00	755,693.00	-34.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,075,008.04	3,442,199.57	6,517,207.61	6,042,469.00	11,137,949.00	17,180,418.00	163.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	201,675.00	8,059,056.37	8,260,731.37	155,000.00	5,225,330.00	5,380,330.00	-34.9%
Travel and Conferences		5200	184,659.60	296,986.68	481,646.28	141,184.00	37,935.00	179,119.00	-62.8%
Dues and Memberships		5300	59,716.75	5,210.00	64,926.75	52,260.00	4,900.00	57,160.00	-12.0%
Insurance		5400 - 5499	1,019,313.48	0.00	1,019,313.48	1,191,258.00	0.00	1,191,258.00	16.9%
Operations and Housekeeping Services		5500	6,083,673.07	148,828.02	6,232,501.09	5,818,846.00	157,500.00	5,976,346.00	-4.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	248,531.64	917,496.98	1,166,028.62	173,300.00	905,191.00	1,078,491.00	-7.5%
Transfers of Direct Costs		5710	(137,513.84)	137,513.84	0.00	(9,200.00)	9,200.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(132,388.79)	0.00	(132,388.79)	(110,191.00)	0.00	(110,191.00)	-16.8%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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)	
Professional/Consulting Services and Operating Expenditures		5800 - 5899	6,080,987.05	3,480,427.93	9,561,414.98	5,908,654.00	2,866,048.00	8,774,702.00	-8.2%
Communications		5900	140,984.97	40,856.24	181,841.21	459,745.00	30,120.00	489,865.00	169.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,749,638.93	13,086,376.06	26,836,014.99	13,780,856.00	9,236,224.00	23,017,080.00	-14.2%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	732,605.21	0.00	732,605.21	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	25,657.71	623,761.55	649,419.26	0.00	95,000.00	95,000.00	-85.4%
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	0.00	440,810.56	440,810.56	0.00	80,000.00	80,000.00	-81.9%
Equipment Replacement		6500	74,708.96	50,227.35	124,936.31	0.00	50,000.00	50,000.00	-60.0%
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			832,971.88	1,114,799.46	1,947,771.34	0.00	225,000.00	225,000.00	-88.4%
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	25,209.00	0.00	25,209.00	25,525.00	0.00	25,525.00	1.3%
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	0.00	2,670,606.93	2,670,606.93	1,524.00	2,873,202.00	2,874,726.00	7.6%
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%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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 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	203,272.72	0.00	203,272.72	157,307.00	0.00	157,307.00	-22.6%
Other Debt Service - Principal		7439	999,808.02	0.00	999,808.02	490,036.00	0.00	490,036.00	-51.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,228,289.74	2,670,606.93	3,898,896.67	674,392.00	2,873,202.00	3,547,594.00	-9.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(853,077.15)	853,077.15	0.00	(1,078,226.00)	1,078,226.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(500,216.03)	0.00	(500,216.03)	(591,623.00)	0.00	(591,623.00)	18.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,353,293.18)	853,077.15	(500,216.03)	(1,669,849.00)	1,078,226.00	(591,623.00)	18.3%
TOTAL, EXPENDITURES			112,041,678.76	62,464,478.05	174,506,156.81	104,385,821.00	61,414,220.00	165,800,041.00	-5.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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)	
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(27,484,064.46)	27,484,064.46	0.00	(28,560,822.00)	28,560,822.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(27,484,064.46)	27,484,064.46	0.00	(28,560,822.00)	28,560,822.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(27,484,064.46)	27,484,064.46	0.00	(28,560,822.00)	28,560,822.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

			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	123,827,428.37	0.00	123,827,428.37	129,238,182.00	0.00	129,238,182.00	4.4%
2) Federal Revenue		8100-8299	0.00	5,214,211.15	5,214,211.15	0.00	4,562,284.00	4,562,284.00	-12.5%
3) Other State Revenue		8300-8599	2,076,553.40	24,979,847.44	27,056,400.84	1,997,908.00	19,706,901.00	21,704,809.00	-19.8%
4) Other Local Revenue		8600-8799	4,565,630.39	12,625,529.30	17,191,159.69	2,613,817.00	8,584,213.00	11,198,030.00	-34.9%
5) TOTAL, REVENUES			130,469,612.16	42,819,587.89	173,289,200.05	133,849,907.00	32,853,398.00	166,703,305.00	-3.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	63,169,402.61	37,874,580.37	101,043,982.98	62,747,659.00	35,551,458.00	98,299,117.00	-2.7%
2) Instruction - Related Services	2000-2999		13,876,698.84	4,958,410.21	18,835,109.05	12,062,774.00	4,107,708.00	16,170,482.00	-14.1%
3) Pupil Services	3000-3999		8,391,683.69	10,556,569.79	18,948,253.48	6,414,511.00	12,049,966.00	18,464,477.00	-2.6%
4) Ancillary Services	4000-4999		1,318,104.03	18,436.00	1,336,540.03	1,029,929.00	0.00	1,029,929.00	-22.9%
5) Community Services	5000-5999		185,850.49	45,658.49	231,508.98	176,761.00	52,161.00	228,922.00	-1.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		10,348,000.40	1,088,622.47	11,436,622.87	9,763,943.00	1,263,711.00	11,027,654.00	-3.6%
8) Plant Services	8000-8999		13,523,648.96	5,251,593.79	18,775,242.75	11,515,852.00	5,516,014.00	17,031,866.00	-9.3%
9) Other Outgo	9000-9999		1,228,289.74	2,670,606.93	3,898,896.67	674,392.00	2,873,202.00	3,547,594.00	-9.0%
10) TOTAL, EXPENDITURES			112,041,678.76	62,464,478.05	174,506,156.81	104,385,821.00	61,414,220.00	165,800,041.00	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			18,427,933.40	(19,644,890.16)	(1,216,956.76)	29,464,086.00	(28,560,822.00)	903,264.00	-174.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	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	(27,484,064.46)	27,484,064.46	0.00	(28,560,822.00)	28,560,822.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,484,064.46)	27,484,064.46	0.00	(28,560,822.00)	28,560,822.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,056,131.06)	7,839,174.30	(1,216,956.76)	903,264.00	0.00	903,264.00	-174.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	57,990,601.61	20,436,197.85	78,426,799.46	48,934,470.55	28,275,372.15	77,209,842.70	-1.6%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,990,601.61	20,436,197.85	78,426,799.46	48,934,470.55	28,275,372.15	77,209,842.70	-1.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,990,601.61	20,436,197.85	78,426,799.46	48,934,470.55	28,275,372.15	77,209,842.70	-1.6%
2) Ending Balance, June 30 (E + F1e)			48,934,470.55	28,275,372.15	77,209,842.70	49,837,734.55	28,275,372.15	78,113,106.70	1.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	28,675.44	0.00	28,675.44	28,675.44	0.00	28,675.44	0.0%
Prepaid Items		9713	76,135.50	0.00	76,135.50	76,135.50	0.00	76,135.50	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	28,275,372.15	28,275,372.15	0.00	28,275,372.15	28,275,372.15	0.0%
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	26,898,061.61	0.00	26,898,061.61	New
d) Assigned									
Other Assignments (by Resource/Object)		9780	17,810,861.00	0.00	17,810,861.00	17,810,861.00	0.00	17,810,861.00	0.0%
Supplemental/Concentration Carryover	0000	9780	8,439,529.00		8,439,529.00			0.00	
Medi-CI Billing	0000	9780	6,553,341.00		6,553,341.00			0.00	
One-Time Funding	0000	9780	1,475,831.00		1,475,831.00			0.00	
Medi-Cal Administrative Activities (MAA)	0000	9780	802,837.00		802,837.00			0.00	
Donations and Grants	0000	9780	260,215.00		260,215.00			0.00	
Juul Labs Settlement	0000	9780	145,486.00		145,486.00			0.00	
CYBHI - Fee Schedule Program	0000	9780	102,066.00		102,066.00			0.00	
CSEA 3.5% Increase Timesheet Retro	0000	9780	31,556.00		31,556.00			0.00	
Supplemental/Concentration Carryover	0000	9780			0.00	8,439,529.00		8,439,529.00	
Medi-CI Billing	0000	9780			0.00	6,553,341.00		6,553,341.00	
One-Time Funding	0000	9780			0.00	1,475,831.00		1,475,831.00	
Medi-Cal Administrative Activities (MAA)	0000	9780			0.00	802,837.00		802,837.00	
Donations and Grants	0000	9780			0.00	260,215.00		260,215.00	
Juul Labs Settlement	0000	9780			0.00	145,486.00		145,486.00	
CYBHI - Fee Schedule Program	0000	9780			0.00	102,066.00		102,066.00	
CSEA 3.5 Increase Timesheet Retro	0000	9780			0.00	31,556.00		31,556.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,235,184.70	0.00	5,235,184.70	4,974,001.00	0.00	4,974,001.00	-5.0%

Description Function Codes Object Codes			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Unassigned/Unappropriated Amount			25,733,613.91	0.00	25,733,613.91	0.00	0.00	0.00	-100.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	4,922,297.15	4,922,297.15
6019	Student Support and Professional Development Discretionary Block Grant	2,476,489.00	2,476,489.00
6230	California Clean Energy Jobs Act	230,627.31	230,627.31
6300	Lottery: Instructional Materials	2,964,824.95	2,964,824.95
6332	CA Community Schools Partnership Act - Implementation Grant	525,182.05	525,182.05
6383	Golden State Pathways Program	257,376.05	257,376.05
6500	Special Education	1,092,633.21	1,092,633.21
6546	Mental Health-Related Services	151,858.96	151,858.96
6547	Special Education Early Intervention Preschool Grant	1,176.21	1,176.21
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	3,309,579.67	3,309,579.67
7311	Classified School Employee Professional Development Block Grant	50,809.39	50,809.39
7339	Dual Enrollment Opportunities	175,232.01	175,232.01
7399	LCFF Equity Multiplier	359,473.70	359,473.70
7415	Classified School Employee Summer Assistance Program	134,500.83	134,500.83
7435	Learning Recovery Emergency Block Grant	4,969,194.78	4,969,194.78
7810	Other Restricted State	100,775.67	100,775.67
9010	Other Restricted Local	6,553,341.21	6,553,341.21
Total, Restricted Balance		28,275,372.15	28,275,372.15

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	31,972.33	50,000.00	56.4%
5) TOTAL, REVENUES			31,972.33	50,000.00	56.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	10,000.00	New
5) Services and Other Operating Expenditures		5000-5999	2,603.98	40,000.00	1,436.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,603.98	50,000.00	1,820.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			29,368.35	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			29,368.35	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	505,001.04	534,369.39	5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			505,001.04	534,369.39	5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			505,001.04	534,369.39	5.8%
2) Ending Balance, June 30 (E + F1e)			534,369.39	534,369.39	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	534,369.39	534,369.39	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
a) in County Treasury		9110	534,369.39		
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	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			534,369.39		
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 Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			534,369.39		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	31,972.33	50,000.00	56.4%
TOTAL, REVENUES			31,972.33	50,000.00	56.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	0.00	10,000.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	10,000.00	New
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,603.98	40,000.00	1,436.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,603.98	40,000.00	1,436.1%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,603.98	50,000.00	1,820.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	31,972.33	50,000.00	56.4%
5) TOTAL, REVENUES			31,972.33	50,000.00	56.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		2,603.98	50,000.00	1,820.1%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,603.98	50,000.00	1,820.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			29,368.35	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			29,368.35	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	505,001.04	534,369.39	5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			505,001.04	534,369.39	5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			505,001.04	534,369.39	5.8%
2) Ending Balance, June 30 (E + F1e)			534,369.39	534,369.39	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	534,369.39	534,369.39	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
8210	Student Activity Funds	534,369.39	534,369.39
Total, Restricted Balance		534,369.39	534,369.39

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,713,810.00	2,807,419.00	3.4%
2) Federal Revenue		8100-8299	24,885.56	17,621.00	-29.2%
3) Other State Revenue		8300-8599	594,711.51	464,876.00	-21.8%
4) Other Local Revenue		8600-8799	54,615.29	35,553.00	-34.9%
5) TOTAL, REVENUES			3,388,022.36	3,325,469.00	-1.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,342,877.62	1,288,019.00	-4.1%
2) Classified Salaries		2000-2999	526,696.74	427,394.00	-18.9%
3) Employee Benefits		3000-3999	723,523.27	668,764.00	-7.6%
4) Books and Supplies		4000-4999	63,242.68	176,469.00	179.0%
5) Services and Other Operating Expenditures		5000-5999	257,519.55	230,020.00	-10.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	284,470.00	440,195.00	54.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	19,403.22	19,364.00	-0.2%
9) TOTAL, EXPENDITURES			3,217,733.08	3,250,225.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			170,289.28	75,244.00	-55.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			170,289.28	75,244.00	-55.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,324,932.03	1,495,221.31	12.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,324,932.03	1,495,221.31	12.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,324,932.03	1,495,221.31	12.9%
2) Ending Balance, June 30 (E + F1e)			1,495,221.31	1,570,465.31	5.0%
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	387,915.37	387,915.37	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	1,107,305.94	1,182,549.94	6.8%
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	1,420,921.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	(4,753.00)		
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	13,573.00		
4) Due from Grantor Government		9290	158,106.00		
5) Due from Other Funds		9310	127,420.00		
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			1,715,267.01		
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	125,074.01		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	89,039.58		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	5,932.11		
6) TOTAL, LIABILITIES			220,045.70		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,495,221.31		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	1,262,883.00	1,313,893.00	4.0%
Education Protection Account State Aid - Current Year		8012	384,136.00	431,624.00	12.4%
State Aid - Prior Years		8019	(930.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,067,721.00	1,061,902.00	-0.5%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,713,810.00	2,807,419.00	3.4%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	24,885.56	17,621.00	-29.2%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			24,885.56	17,621.00	-29.2%
OTHER STATE REVENUE					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,318.00	4,288.00	-0.7%
Lottery - Unrestricted and Instructional Materials		8560	59,373.61	55,515.00	-6.5%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	330,776.00	232,701.00	-29.6%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	40,325.00	34,841.00	-13.6%
California Clean Energy Jobs Act	6230	8590	(62,870.10)	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	222,789.00	137,531.00	-38.3%
TOTAL, OTHER STATE REVENUE			594,711.51	464,876.00	-21.8%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	60,623.09	48,899.00	-19.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(8,906.00)	(13,346.00)	49.9%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	2,898.20	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			54,615.29	35,553.00	-34.9%
TOTAL, REVENUES			3,388,022.36	3,325,469.00	-1.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,170,234.23	1,108,347.00	-5.3%
Certificated Pupil Support Salaries		1200	33,209.15	36,718.00	10.6%
Certificated Supervisors' and Administrators' Salaries		1300	139,434.24	142,954.00	2.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,342,877.62	1,288,019.00	-4.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	235,035.54	167,601.00	-28.7%
Classified Support Salaries		2200	101,649.84	100,233.00	-1.4%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	55,528.57	55,020.00	-0.9%
Other Classified Salaries		2900	134,482.79	104,540.00	-22.3%
TOTAL, CLASSIFIED SALARIES			526,696.74	427,394.00	-18.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	378,019.65	352,784.00	-6.7%
PERS		3201-3202	89,337.10	74,740.00	-16.3%
OASDI/Medicare/Alternative		3301-3302	46,348.57	50,145.00	8.2%
Health and Welfare Benefits		3401-3402	181,557.45	165,257.00	-9.0%
Unemployment Insurance		3501-3502	935.37	826.00	-11.7%
Workers' Compensation		3601-3602	27,325.13	25,012.00	-8.5%
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			723,523.27	668,764.00	-7.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,442.05	1,900.00	31.8%
Materials and Supplies		4300	42,738.48	174,569.00	308.5%
Noncapitalized Equipment		4400	19,062.15	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			63,242.68	176,469.00	179.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,825.80	0.00	-100.0%
Dues and Memberships		5300	3,600.00	0.00	-100.0%
Insurance		5400-5499	19,264.00	22,415.00	16.4%
Operations and Housekeeping Services		5500	67,152.64	87,140.00	29.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	400.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	85,913.56	73,086.00	-14.9%
Professional/Consulting Services and Operating Expenditures		5800-5899	71,658.95	45,209.00	-36.9%
Communications		5900	1,704.60	2,170.00	27.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			257,519.55	230,020.00	-10.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	284,470.00	440,195.00	54.7%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			284,470.00	440,195.00	54.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	19,403.22	19,364.00	-0.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			19,403.22	19,364.00	-0.2%
TOTAL, EXPENDITURES			3,217,733.08	3,250,225.00	1.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,713,810.00	2,807,419.00	3.4%
2) Federal Revenue		8100-8299	24,885.56	17,621.00	-29.2%
3) Other State Revenue		8300-8599	594,711.51	464,876.00	-21.8%
4) Other Local Revenue		8600-8799	54,615.29	35,553.00	-34.9%
5) TOTAL, REVENUES			3,388,022.36	3,325,469.00	-1.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,108,869.28	1,977,421.00	-6.2%
2) Instruction - Related Services	2000-2999		432,839.07	399,627.00	-7.7%
3) Pupil Services	3000-3999		142,038.43	181,472.00	27.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		17,357.46	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		38,667.22	41,779.00	8.0%
8) Plant Services	8000-8999		193,491.62	209,731.00	8.4%
9) Other Outgo	9000-9999	Except 7600-7699	284,470.00	440,195.00	54.7%
10) TOTAL, EXPENDITURES			3,217,733.08	3,250,225.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			170,289.28	75,244.00	-55.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			170,289.28	75,244.00	-55.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,324,932.03	1,495,221.31	12.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,324,932.03	1,495,221.31	12.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,324,932.03	1,495,221.31	12.9%
2) Ending Balance, June 30 (E + F1e)			1,495,221.31	1,570,465.31	5.0%
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	387,915.37	387,915.37	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	1,107,305.94	1,182,549.94	6.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	180,470.19	180,470.19
6019	Student Support and Professional Development Discretionary Block Grant	65,885.00	65,885.00
6300	Lottery: Instructional Materials	42,456.07	42,456.07
6546	Mental Health-Related Services	43,525.10	43,525.10
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	7,143.39	7,143.39
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	32,462.99	32,462.99
7311	Classified School Employee Professional Development Block Grant	187.96	187.96
7435	Learning Recovery Emergency Block Grant	11,220.67	11,220.67
7810	Other Restricted State	4,564.00	4,564.00
Total, Restricted Balance		387,915.37	387,915.37

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	92,675.00	92,675.00	0.0%
2) Federal Revenue		8100-8299	232,603.00	276,359.00	18.8%
3) Other State Revenue		8300-8599	1,567,748.81	1,560,727.00	-0.4%
4) Other Local Revenue		8600-8799	57,103.19	33,805.00	-40.8%
5) TOTAL, REVENUES			1,950,130.00	1,963,566.00	0.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	787,161.85	669,560.00	-14.9%
2) Classified Salaries		2000-2999	368,672.23	397,739.00	7.9%
3) Employee Benefits		3000-3999	402,430.95	432,752.00	7.5%
4) Books and Supplies		4000-4999	218,636.79	232,963.00	6.6%
5) Services and Other Operating Expenditures		5000-5999	102,231.47	95,190.00	-6.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	73,373.25	112,505.00	53.3%
9) TOTAL, EXPENDITURES			1,952,506.54	1,940,709.00	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,376.54)	22,857.00	-1,061.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,376.54)	22,857.00	-1,061.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	896,953.96	894,577.42	-0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			896,953.96	894,577.42	-0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			896,953.96	894,577.42	-0.3%
2) Ending Balance, June 30 (E + F1e)			894,577.42	917,434.42	2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	102,945.98	102,945.98	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	791,631.44	814,488.44	2.9%
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	773,857.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,871.00)		
b) in Banks		9120	300.00		
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	343,575.82		
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			1,114,862.20		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	146,911.53		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	73,373.25		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			220,284.78		
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)			894,577.42		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	92,675.00	92,675.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			92,675.00	92,675.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	232,603.00	276,359.00	18.8%
TOTAL, FEDERAL REVENUE			232,603.00	276,359.00	18.8%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,394,230.81	1,406,626.00	0.9%
All Other State Revenue	All Other	8590	173,518.00	154,101.00	-11.2%
TOTAL, OTHER STATE REVENUE			1,567,748.81	1,560,727.00	-0.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	26,361.19	23,240.00	-11.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,476.00)	(6,635.00)	48.2%
Fees and Contracts					
Adult Education Fees		8671	34,218.00	17,200.00	-49.7%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			57,103.19	33,805.00	-40.8%
TOTAL, REVENUES			1,950,130.00	1,963,566.00	0.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	637,278.76	455,559.00	-28.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	149,883.09	214,001.00	42.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			787,161.85	669,560.00	-14.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	54,792.82	58,142.00	6.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	313,879.41	339,597.00	8.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			368,672.23	397,739.00	7.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	195,626.28	202,766.00	3.6%
PERS		3201-3202	76,966.84	89,620.00	16.4%
OASDI/Medicare/Alternative		3301-3302	36,083.26	39,747.00	10.2%
Health and Welfare Benefits		3401-3402	68,081.85	73,498.00	8.0%
Unemployment Insurance		3501-3502	582.03	542.00	-6.9%
Workers' Compensation		3601-3602	16,870.72	15,618.00	-7.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	8,219.97	10,961.00	33.3%
TOTAL, EMPLOYEE BENEFITS			402,430.95	432,752.00	7.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	6,032.80	7,500.00	24.3%
Materials and Supplies		4300	54,197.08	123,309.00	127.5%
Noncapitalized Equipment		4400	158,406.91	102,154.00	-35.5%
TOTAL, BOOKS AND SUPPLIES			218,636.79	232,963.00	6.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,537.94	0.00	-100.0%
Dues and Memberships		5300	1,585.00	0.00	-100.0%
Insurance		5400-5450	39,155.00	45,746.00	16.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	19.89	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,425.12	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	46,853.70	49,394.00	5.4%
Communications		5900	2,654.82	50.00	-98.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			102,231.47	95,190.00	-6.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	73,373.25	112,505.00	53.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			73,373.25	112,505.00	53.3%
TOTAL, EXPENDITURES			1,952,506.54	1,940,709.00	-0.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	92,675.00	92,675.00	0.0%
2) Federal Revenue		8100-8299	232,603.00	276,359.00	18.8%
3) Other State Revenue		8300-8599	1,567,748.81	1,560,727.00	-0.4%
4) Other Local Revenue		8600-8799	57,103.19	33,805.00	-40.8%
5) TOTAL, REVENUES			1,950,130.00	1,963,566.00	0.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,075,632.55	871,472.00	-19.0%
2) Instruction - Related Services	2000-2999		722,155.83	868,362.00	20.2%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		73,373.25	112,505.00	53.3%
8) Plant Services	8000-8999		81,344.91	88,370.00	8.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,952,506.54	1,940,709.00	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,376.54)	22,857.00	-1,061.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,376.54)	22,857.00	-1,061.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	896,953.96	894,577.42	-0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			896,953.96	894,577.42	-0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			896,953.96	894,577.42	-0.3%
2) Ending Balance, June 30 (E + F1e)			894,577.42	917,434.42	2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	102,945.98	102,945.98	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	791,631.44	814,488.44	2.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
6371	CalWORKs for ROCP or Adult Education	102,945.98	102,945.98
Total, Restricted Balance		102,945.98	102,945.98

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	188,621.97	201,720.00	6.9%
3) Other State Revenue		8300-8599	3,626,844.46	3,155,307.00	-13.0%
4) Other Local Revenue		8600-8799	165,916.28	114,032.00	-31.3%
5) TOTAL, REVENUES			3,981,382.71	3,471,059.00	-12.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	955,268.20	983,760.00	3.0%
2) Classified Salaries		2000-2999	510,418.07	502,471.00	-1.6%
3) Employee Benefits		3000-3999	732,686.64	722,502.00	-1.4%
4) Books and Supplies		4000-4999	172,741.43	308,821.00	78.8%
5) Services and Other Operating Expenditures		5000-5999	697,202.83	747,047.00	7.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	155,004.94	184,226.00	18.9%
9) TOTAL, EXPENDITURES			3,223,322.11	3,448,827.00	7.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			758,060.60	22,232.00	-97.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			758,060.60	22,232.00	-97.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,882,517.68	2,640,578.28	40.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,882,517.68	2,640,578.28	40.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,882,517.68	2,640,578.28	40.3%
2) Ending Balance, June 30 (E + F1e)			2,640,578.28	2,662,810.28	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,288,639.70	2,310,871.70	1.0%
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	351,938.58	351,938.58	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,021,162.02		
1) Fair Value Adjustment to Cash in County Treasury		9111	(6,964.00)		
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	919,619.09		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	33,816.91		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,967,634.02		
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	86,187.84		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	155,365.02		
4) Current Loans		9640			
5) Unearned Revenue		9650	85,502.88		
6) TOTAL, LIABILITIES			327,055.74		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,640,578.28		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	188,621.97	201,720.00	6.9%
TOTAL, FEDERAL REVENUE			188,621.97	201,720.00	6.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	2,850,148.55	3,000,040.00	5.3%
Arts and Music in Schools (Prop 28)	6770	8590	105,983.00	0.00	-100.0%
All Other State Revenue	All Other	8590	670,712.91	155,267.00	-76.9%
TOTAL, OTHER STATE REVENUE			3,626,844.46	3,155,307.00	-13.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	83,570.58	66,280.00	-20.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(10,234.00)	(44,048.00)	330.4%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	92,579.70	91,800.00	-0.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			165,916.28	114,032.00	-31.3%
TOTAL, REVENUES			3,981,382.71	3,471,059.00	-12.8%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Certificated Teachers' Salaries		1100	819,576.00	850,376.00	3.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	135,692.20	133,384.00	-1.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			955,268.20	983,760.00	3.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	38,370.79	47,630.00	24.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	147,009.75	139,547.00	-5.1%
Other Classified Salaries		2900	325,037.53	315,294.00	-3.0%
TOTAL, CLASSIFIED SALARIES			510,418.07	502,471.00	-1.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	38,670.20	38,642.00	-0.1%
PERS		3201-3202	332,754.62	316,808.00	-4.8%
OASDI/Medicare/Alternative		3301-3302	92,940.94	99,780.00	7.4%
Health and Welfare Benefits		3401-3402	246,242.83	244,907.00	-0.5%
Unemployment Insurance		3501-3502	736.66	709.00	-3.8%
Workers' Compensation		3601-3602	21,341.39	21,656.00	1.5%
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			732,686.64	722,502.00	-1.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	9,212.04	14,823.00	60.9%
Materials and Supplies		4300	106,311.78	227,315.00	113.8%
Noncapitalized Equipment		4400	57,217.61	66,683.00	16.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			172,741.43	308,821.00	78.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	611,209.47	686,434.00	12.3%
Travel and Conferences		5200	13,852.14	4,238.00	-69.4%
Dues and Memberships		5300	697.00	698.00	0.1%
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	12,415.75	10,226.00	-17.6%
Professional/Consulting Services and Operating Expenditures		5800	57,381.31	43,688.00	-23.9%
Communications		5900	1,647.16	1,763.00	7.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			697,202.83	747,047.00	7.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	155,004.94	184,226.00	18.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			155,004.94	184,226.00	18.9%
TOTAL, EXPENDITURES			3,223,322.11	3,448,827.00	7.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	188,621.97	201,720.00	6.9%
3) Other State Revenue		8300-8599	3,626,844.46	3,155,307.00	-13.0%
4) Other Local Revenue		8600-8799	165,916.28	114,032.00	-31.3%
5) TOTAL, REVENUES			3,981,382.71	3,471,059.00	-12.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,002,983.48	2,123,687.00	6.0%
2) Instruction - Related Services	2000-2999		401,474.52	390,790.00	-2.7%
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		611,209.47	686,434.00	12.3%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		155,004.94	184,226.00	18.9%
8) Plant Services	8000-8999		52,649.70	63,690.00	21.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,223,322.11	3,448,827.00	7.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			758,060.60	22,232.00	-97.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			758,060.60	22,232.00	-97.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,882,517.68	2,640,578.28	40.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,882,517.68	2,640,578.28	40.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,882,517.68	2,640,578.28	40.3%
2) Ending Balance, June 30 (E + F1e)			2,640,578.28	2,662,810.28	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,288,639.70	2,310,871.70	1.0%
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	351,938.58	351,938.58	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	51,585.58	51,585.58
5059	Early Education: ARP California State Preschool Program One-time Stipend	122,520.00	122,520.00
5066	Early Education: ARP California State Preschool Program - Rate Supplements	411,928.00	411,928.00
6129	Early Education: Center-Based Reserve Account for Department of Social Services Programs	160,257.45	169,257.45
6130	Early Education: Center-Based Reserve Account	203,353.70	216,585.70
6145	Early Education: Facilities Renovation and Repair	10,203.48	10,203.48
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	138,715.00	138,715.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	79,166.32	79,166.32
7810	Other Restricted State	1,107,976.50	1,107,976.50
9010	Other Restricted Local	2,933.67	2,933.67
Total, Restricted Balance		2,288,639.70	2,310,871.70

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	3,969,231.09	3,700,000.00	-6.8%
3) Other State Revenue		8300-8599	3,508,307.54	2,900,000.00	-17.3%
4) Other Local Revenue		8600-8799	288,992.27	257,864.00	-10.8%
5) TOTAL, REVENUES			7,766,530.90	6,857,864.00	-11.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,525,309.99	2,699,836.00	6.9%
3) Employee Benefits		3000-3999	1,136,792.63	1,151,109.00	1.3%
4) Books and Supplies		4000-4999	2,782,928.74	2,542,991.00	-8.6%
5) Services and Other Operating Expenditures		5000-5999	235,224.68	188,400.00	-19.9%
6) Capital Outlay		6000-6999	41,400.00	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	252,434.62	275,528.00	9.1%
9) TOTAL, EXPENDITURES			6,974,090.66	6,857,864.00	-1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			792,440.24	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			792,440.24	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,861,567.54	5,654,007.78	16.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,861,567.54	5,654,007.78	16.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,861,567.54	5,654,007.78	16.3%
2) Ending Balance, June 30 (E + F1e)			5,654,007.78	5,654,007.78	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	39,633.32	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	5,614,374.46	5,654,007.78	0.7%
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	4,738,318.36		
1) Fair Value Adjustment to Cash in County Treasury		9111	(17,545.00)		
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	1,271,809.01		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	39,633.32		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,032,215.69		
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	125,719.25		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	252,488.66		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			378,207.91		
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)			5,654,007.78		
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,969,231.09	3,700,000.00	-6.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,969,231.09	3,700,000.00	-6.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,508,307.54	2,900,000.00	-17.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,508,307.54	2,900,000.00	-17.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	167,914.60	150,000.00	-10.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	142,202.37	140,185.00	-1.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(28,305.00)	(32,421.00)	14.5%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	7,180.30	100.00	-98.6%
TOTAL, OTHER LOCAL REVENUE			288,992.27	257,864.00	-10.8%
TOTAL, REVENUES			7,766,530.90	6,857,864.00	-11.7%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,254,501.62	2,346,414.00	4.1%
Classified Supervisors' and Administrators' Salaries		2300	144,843.44	228,046.00	57.4%
Clerical, Technical and Office Salaries		2400	125,964.93	125,376.00	-0.5%
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			2,525,309.99	2,699,836.00	6.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	606,963.72	579,024.00	-4.6%
OASDI/Medicare/Alternative		3301-3302	174,006.35	201,262.00	15.7%
Health and Welfare Benefits		3401-3402	317,925.81	330,406.00	3.9%
Unemployment Insurance		3501-3502	1,264.75	1,313.00	3.8%
Workers' Compensation		3601-3602	36,632.00	39,104.00	6.7%
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			1,136,792.63	1,151,109.00	1.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	220,222.69	279,276.00	26.8%
Noncapitalized Equipment		4400	81,058.37	0.00	-100.0%
Food		4700	2,481,647.68	2,263,715.00	-8.8%
TOTAL, BOOKS AND SUPPLIES			2,782,928.74	2,542,991.00	-8.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,233.50	10,000.00	-24.4%
Dues and Memberships		5300	350.00	350.00	0.0%
Insurance		5400-5450	850.00	850.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	94,159.72	80,000.00	-15.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,262.36	5,500.00	4.5%
Professional/Consulting Services and Operating Expenditures		5800	119,589.96	90,000.00	-24.7%
Communications		5900	1,779.14	1,700.00	-4.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			235,224.68	188,400.00	-19.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	41,400.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			41,400.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	252,434.62	275,528.00	9.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			252,434.62	275,528.00	9.1%
TOTAL, EXPENDITURES			6,974,090.66	6,857,864.00	-1.7%
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	3,969,231.09	3,700,000.00	-6.8%
3) Other State Revenue		8300-8599	3,508,307.54	2,900,000.00	-17.3%
4) Other Local Revenue		8600-8799	288,992.27	257,864.00	-10.8%
5) TOTAL, REVENUES			7,766,530.90	6,857,864.00	-11.7%
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		6,478,669.80	6,369,527.00	-1.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		252,434.62	275,528.00	9.1%
8) Plant Services	8000-8999		242,986.24	212,809.00	-12.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,974,090.66	6,857,864.00	-1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			792,440.24	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			792,440.24	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,861,567.54	5,654,007.78	16.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,861,567.54	5,654,007.78	16.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,861,567.54	5,654,007.78	16.3%
2) Ending Balance, June 30 (E + F1e)			5,654,007.78	5,654,007.78	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	39,633.32	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	5,614,374.46	5,654,007.78	0.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	5,190,280.86	5,229,914.18
7027	Child Nutrition: COVID State Supplemental Meal Reimbursement	2,176.14	2,176.14
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	397.78	397.78
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,496.74	1,496.74
7034	Child Nutrition: Commercial Dishwasher Grant	12,706.06	12,706.06
7041	Child Nutrition: Kitchen Infrastructure Upgrades, Staffing, Training, and Procurement Funds (2025 KIT Funds)	379,117.75	379,117.75
7042	Child Nutrition: Food Service Staff Retention & Recruitment Funds (2025 KIT Funds)	28,199.13	28,199.13
Total, Restricted Balance		5,614,374.46	5,654,007.78

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	374,258.00	374,258.00	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	22,124.86	2,168.00	-90.2%
5) TOTAL, REVENUES			396,382.86	376,426.00	-5.0%
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	21,746.10	20,000.00	-8.0%
5) Services and Other Operating Expenditures		5000-5999	252,611.39	356,426.00	41.1%
6) Capital Outlay		6000-6999	19,862.99	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			294,220.48	376,426.00	27.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			102,162.38	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			102,162.38	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	186,828.31	288,990.69	54.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			186,828.31	288,990.69	54.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			186,828.31	288,990.69	54.7%
2) Ending Balance, June 30 (E + F1e)			288,990.69	288,990.69	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	288,990.69	288,990.69	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	310,715.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,073.00)		
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			309,642.69		
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	20,652.00		
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			20,652.00		
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)			288,990.69		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	374,258.00	374,258.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			374,258.00	374,258.00	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	4,018.86	4,793.00	19.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,894.00)	(2,625.00)	38.6%
Other Local Revenue					
All Other Local Revenue		8699	20,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,124.86	2,168.00	-90.2%
TOTAL, REVENUES			396,382.86	376,426.00	-5.0%
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	21,746.10	20,000.00	-8.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			21,746.10	20,000.00	-8.0%
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	58,606.88	55,000.00	-6.2%
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	194,004.51	301,426.00	55.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			252,611.39	356,426.00	41.1%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	19,862.99	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			19,862.99	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			294,220.48	376,426.00	27.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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	374,258.00	374,258.00	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	22,124.86	2,168.00	-90.2%
5) TOTAL, REVENUES			396,382.86	376,426.00	-5.0%
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		294,220.48	376,426.00	27.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			294,220.48	376,426.00	27.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			102,162.38	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			102,162.38	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	186,828.31	288,990.69	54.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			186,828.31	288,990.69	54.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			186,828.31	288,990.69	54.7%
2) Ending Balance, June 30 (E + F1e)			288,990.69	288,990.69	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	288,990.69	288,990.69	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	139,963.39	103,073.00	-26.4%
5) TOTAL, REVENUES			139,963.39	103,073.00	-26.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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)			139,963.39	103,073.00	-26.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			139,963.39	103,073.00	-26.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,284,698.77	4,424,662.16	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,284,698.77	4,424,662.16	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,284,698.77	4,424,662.16	3.3%
2) Ending Balance, June 30 (E + F1e)			4,424,662.16	4,527,735.16	2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	4,527,735.16	New
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,424,662.16	0.00	-100.0%
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	4,439,990.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	(15,328.00)		
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			4,424,662.16		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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)			4,424,662.16		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	168,129.39	140,202.00	-16.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(28,166.00)	(37,129.00)	31.8%
TOTAL, OTHER LOCAL REVENUE			139,963.39	103,073.00	-26.4%
TOTAL, REVENUES			139,963.39	103,073.00	-26.4%
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	139,963.39	103,073.00	-26.4%
5) TOTAL, REVENUES			139,963.39	103,073.00	-26.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	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)			139,963.39	103,073.00	-26.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			139,963.39	103,073.00	-26.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,284,698.77	4,424,662.16	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,284,698.77	4,424,662.16	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,284,698.77	4,424,662.16	3.3%
2) Ending Balance, June 30 (E + F1e)			4,424,662.16	4,527,735.16	2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	4,527,735.16	New
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,424,662.16	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	620,905.75	335,737.00	-45.9%
5) TOTAL, REVENUES			620,905.75	335,737.00	-45.9%
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	395,050.67	17,500.00	-95.6%
6) Capital Outlay		6000-6999	16,590,832.44	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			16,985,883.11	17,500.00	-99.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,364,977.36)	318,237.00	-101.9%
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)			(16,364,977.36)	318,237.00	-101.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,689,293.02	11,324,315.66	-59.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,689,293.02	11,324,315.66	-59.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,689,293.02	11,324,315.66	-59.1%
2) Ending Balance, June 30 (E + F1e)			11,324,315.66	11,642,552.66	2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	11,324,315.66	11,642,552.66	2.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,680,226.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	(40,352.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	88,537.35		
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	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			11,728,412.16		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	404,096.50		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			404,096.50		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			11,324,315.66		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	720,948.34	435,692.00	-39.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(138,225.00)	(99,955.00)	-27.7%
Other Local Revenue					
All Other Local Revenue		8699	38,182.41	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			620,905.75	335,737.00	-45.9%
TOTAL, REVENUES			620,905.75	335,737.00	-45.9%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	395,050.67	17,500.00	-95.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			395,050.67	17,500.00	-95.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	278,564.59	0.00	-100.0%
Buildings and Improvements of Buildings		6200	16,312,267.85	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			16,590,832.44	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			16,985,883.11	17,500.00	-99.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	620,905.75	335,737.00	-45.9%
5) TOTAL, REVENUES			620,905.75	335,737.00	-45.9%
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		16,985,533.11	17,500.00	-99.9%
9) Other Outgo	9000-9999	Except 7600-7699	350.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			16,985,883.11	17,500.00	-99.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(16,364,977.36)	318,237.00	-101.9%
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)			(16,364,977.36)	318,237.00	-101.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,689,293.02	11,324,315.66	-59.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,689,293.02	11,324,315.66	-59.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,689,293.02	11,324,315.66	-59.1%
2) Ending Balance, June 30 (E + F1e)			11,324,315.66	11,642,552.66	2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	11,324,315.66	11,642,552.66	2.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,934,768.56	1,606,973.00	-16.9%
5) TOTAL, REVENUES			1,934,768.56	1,606,973.00	-16.9%
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	139,198.26	145,751.00	4.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	294,643.76	293,794.00	-0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			433,842.02	439,545.00	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,500,926.54	1,167,428.00	-22.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,500,926.54	1,167,428.00	-22.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,359,525.25	20,860,451.79	7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,359,525.25	20,860,451.79	7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,359,525.25	20,860,451.79	7.8%
2) Ending Balance, June 30 (E + F1e)			20,860,451.79	22,027,879.79	5.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,533,655.43	21,701,083.43	5.7%
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	326,796.36	326,796.36	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	20,926,631.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	(72,246.00)		
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	9,099.20		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	39,317.84		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			20,902,802.13		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,032.50		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	39,317.84		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			42,350.34		
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)			20,860,451.79		
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	627,632.80	595,447.00	-5.1%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	767,942.87	433,636.00	-43.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(130,366.00)	(134,745.00)	3.4%
Fees and Contracts					
Mitigation/Developer Fees		8681	669,558.89	712,635.00	6.4%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,934,768.56	1,606,973.00	-16.9%
TOTAL, REVENUES			1,934,768.56	1,606,973.00	-16.9%
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	118,576.26	122,772.00	3.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	19,372.00	21,379.00	10.4%
Professional/Consulting Services and Operating Expenditures		5800	1,250.00	1,600.00	28.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			139,198.26	145,751.00	4.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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	84,643.76	78,794.00	-6.9%
Other Debt Service - Principal		7439	210,000.00	215,000.00	2.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			294,643.76	293,794.00	-0.3%
TOTAL, EXPENDITURES			433,842.02	439,545.00	1.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,934,768.56	1,606,973.00	-16.9%
5) TOTAL, REVENUES			1,934,768.56	1,606,973.00	-16.9%
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		20,622.00	22,979.00	11.4%
8) Plant Services	8000-8999		118,576.26	122,772.00	3.5%
9) Other Outgo	9000-9999	Except 7600-7699	294,643.76	293,794.00	-0.3%
10) TOTAL, EXPENDITURES			433,842.02	439,545.00	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,500,926.54	1,167,428.00	-22.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,500,926.54	1,167,428.00	-22.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,359,525.25	20,860,451.79	7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,359,525.25	20,860,451.79	7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,359,525.25	20,860,451.79	7.8%
2) Ending Balance, June 30 (E + F1e)			20,860,451.79	22,027,879.79	5.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,533,655.43	21,701,083.43	5.7%
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	326,796.36	326,796.36	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	20,533,655.43	21,701,083.43
Total, Restricted Balance		20,533,655.43	21,701,083.43

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	272,091.18	190,347.00	-30.0%
5) TOTAL, REVENUES			272,091.18	190,347.00	-30.0%
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)			272,091.18	190,347.00	-30.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			272,091.18	190,347.00	-30.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,329,551.87	8,601,643.05	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,329,551.87	8,601,643.05	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,329,551.87	8,601,643.05	3.3%
2) Ending Balance, June 30 (E + F1e)			8,601,643.05	8,791,990.05	2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,601,643.05	8,791,990.05	2.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,631,442.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	(29,799.00)		
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	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			8,601,643.05		
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)			8,601,643.05		
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	326,847.18	242,310.00	-25.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(54,756.00)	(51,963.00)	-5.1%
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			272,091.18	190,347.00	-30.0%
TOTAL, REVENUES			272,091.18	190,347.00	-30.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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	272,091.18	190,347.00	-30.0%
5) TOTAL, REVENUES			272,091.18	190,347.00	-30.0%
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)			272,091.18	190,347.00	-30.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			272,091.18	190,347.00	-30.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,329,551.87	8,601,643.05	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,329,551.87	8,601,643.05	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,329,551.87	8,601,643.05	3.3%
2) Ending Balance, June 30 (E + F1e)			8,601,643.05	8,791,990.05	2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,601,643.05	8,791,990.05	2.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,708.97	8,748.00	-18.3%
5) TOTAL, REVENUES			10,708.97	8,748.00	-18.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	18,905.29	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			18,905.29	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,196.32)	8,748.00	-206.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,196.32)	8,748.00	-206.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	335,747.04	327,550.72	-2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			335,747.04	327,550.72	-2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			335,747.04	327,550.72	-2.4%
2) Ending Balance, June 30 (E + F1e)			327,550.72	336,298.72	2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	327,550.72	336,298.72	2.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	328,685.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,135.00)		
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	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			327,550.72		
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	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)			327,550.72		
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	12,849.97	11,657.00	-9.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,141.00)	(2,909.00)	35.9%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,708.97	8,748.00	-18.3%
TOTAL, REVENUES			10,708.97	8,748.00	-18.3%
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	18,905.29	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			18,905.29	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			18,905.29	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,708.97	8,748.00	-18.3%
5) TOTAL, REVENUES			10,708.97	8,748.00	-18.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		18,905.29	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			18,905.29	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(8,196.32)	8,748.00	-206.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,196.32)	8,748.00	-206.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	335,747.04	327,550.72	-2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			335,747.04	327,550.72	-2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			335,747.04	327,550.72	-2.4%
2) Ending Balance, June 30 (E + F1e)			327,550.72	336,298.72	2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	327,550.72	336,298.72	2.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	16,148.87	15,696.86	-2.8%
4) Other Local Revenue		8600-8799	3,364,042.58	2,882,627.27	-14.3%
5) TOTAL, REVENUES			3,380,191.45	2,898,324.13	-14.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,427,571.22	3,798,175.00	10.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,427,571.22	3,798,175.00	10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(47,379.77)	(899,850.87)	1,799.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(47,379.77)	(899,850.87)	1,799.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,305,883.87	4,258,504.10	-1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,305,883.87	4,258,504.10	-1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,305,883.87	4,258,504.10	-1.1%
2) Ending Balance, June 30 (E + F1e)			4,258,504.10	3,358,653.23	-21.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,258,504.10	3,358,653.23	-21.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,258,504.10		
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	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			4,258,504.10		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			4,258,504.10		
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	16,148.87	15,696.86	-2.8%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			16,148.87	15,696.86	-2.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	3,032,857.41	2,795,940.01	-7.8%
Unsecured Roll		8612	165,761.24	86,687.26	-47.7%
Prior Years' Taxes		8613	3,587.70	0.00	-100.0%
Supplemental Taxes		8614	47,074.38	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	114,761.85	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			3,364,042.58	2,882,627.27	-14.3%
TOTAL, REVENUES			3,380,191.45	2,898,324.13	-14.3%
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	1,534,571.22	1,873,175.00	22.1%
Other Debt Service - Principal		7439	1,893,000.00	1,925,000.00	1.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,427,571.22	3,798,175.00	10.8%
TOTAL, EXPENDITURES			3,427,571.22	3,798,175.00	10.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	16,148.87	15,696.86	-2.8%
4) Other Local Revenue		8600-8799	3,364,042.58	2,882,627.27	-14.3%
5) TOTAL, REVENUES			3,380,191.45	2,898,324.13	-14.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	3,427,571.22	3,798,175.00	10.8%
10) TOTAL, EXPENDITURES			3,427,571.22	3,798,175.00	10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(47,379.77)	(899,850.87)	1,799.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(47,379.77)	(899,850.87)	1,799.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,305,883.87	4,258,504.10	-1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,305,883.87	4,258,504.10	-1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,305,883.87	4,258,504.10	-1.1%
2) Ending Balance, June 30 (E + F1e)			4,258,504.10	3,358,653.23	-21.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,258,504.10	3,358,653.23	-21.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,026.59	1,697.00	-16.3%
5) TOTAL, REVENUES			2,026.59	1,697.00	-16.3%
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	4,000.00	0.00	-100.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			4,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,973.41)	1,697.00	-186.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,973.41)	1,697.00	-186.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	61,975.61	60,002.20	-3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,975.61	60,002.20	-3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			61,975.61	60,002.20	-3.2%
2) Ending Net Position, June 30 (E + F1e)			60,002.20	61,699.20	2.8%
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	60,002.20	61,699.20	2.8%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	60,210.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	(208.00)		
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	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) 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			60,002.20		
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)			60,002.20		
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	2,420.59	2,194.00	-9.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(394.00)	(497.00)	26.1%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,026.59	1,697.00	-16.3%
TOTAL, REVENUES			2,026.59	1,697.00	-16.3%
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	4,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			4,000.00	0.00	-100.0%
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			4,000.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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	2,026.59	1,697.00	-16.3%
5) TOTAL, REVENUES			2,026.59	1,697.00	-16.3%
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		4,000.00	0.00	-100.0%
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, EXPENSES			4,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,973.41)	1,697.00	-186.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,973.41)	1,697.00	-186.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	61,975.61	60,002.20	-3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,975.61	60,002.20	-3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			61,975.61	60,002.20	-3.2%
2) Ending Net Position, June 30 (E + F1e)			60,002.20	61,699.20	2.8%
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	60,002.20	61,699.20	2.8%

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	7,222,874.00		7,222,874.00			7,222,874.00
Work in Progress	8,357,996.00		8,357,996.00	6,760,787.00	7,401,989.00	7,716,794.00
Total capital assets not being depreciated	15,580,870.00	0.00	15,580,870.00	6,760,787.00	7,401,989.00	14,939,668.00
Capital assets being depreciated:						
Land Improvements	8,134,359.00		8,134,359.00	984,124.00		9,118,483.00
Buildings	177,179,635.00		177,179,635.00	17,603,992.00		194,783,627.00
Equipment	19,184,158.00		19,184,158.00	584,652.00		19,768,810.00
Total capital assets being depreciated	204,498,152.00	0.00	204,498,152.00	19,172,768.00	0.00	223,670,920.00
Accumulated Depreciation for:						
Land Improvements	(4,882,238.00)		(4,882,238.00)	(246,229.00)		(5,128,467.00)
Buildings	(86,415,990.00)		(86,415,990.00)	(5,785,381.00)		(92,201,371.00)
Equipment	(13,292,905.00)		(13,292,905.00)	(674,993.00)		(13,967,898.00)
Total accumulated depreciation	(104,591,133.00)	0.00	(104,591,133.00)	(6,706,603.00)	0.00	(111,297,736.00)
Total capital assets being depreciated, net excluding lease and subscription assets	99,907,019.00	0.00	99,907,019.00	12,466,165.00	0.00	112,373,184.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	115,487,889.00	0.00	115,487,889.00	19,226,952.00	7,401,989.00	127,312,852.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Woodland Joint Unified
Yolo County

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

57 72710 000000
Form CEA
G8AXXZJ2T(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	64,813,479.29	301	0.00	303	64,813,479.29	305	1,282,255.73		307	64,813,479.29	309
2000 - Classified Salaries	33,746,065.11	311	515,504.98	313	33,230,560.13	315	4,889,144.88	9,324,830.92	317	23,905,729.21	319
3000 - Employee Benefits	37,246,937.83	321	563,990.30	323	36,682,947.53	325	1,794,811.47	3,912,656.20	327	32,770,291.33	329
4000 - Books, Supplies Equip Replace. (6500)	6,642,143.92	331	29,983.15	333	6,612,160.77	335	1,703,552.41	1,703,552.41	337	4,908,608.36	339
5000 - Services . . . & 7300 - Indirect Costs	26,335,798.96	341	88,141.06	343	26,247,657.90	345	5,521,789.69	5,591,226.07	347	20,656,431.83	349
TOTAL					167,586,805.62	365			TOTAL	147,054,540.02	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	6,462.29
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		83,496,921.91
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).		1,449,743.46
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		0.00
14. TOTAL SALARIES AND BENEFITS.		83,496,921.91
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		56.78%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
2. Percentage spent by this district (Part II, Line 15)	55.00%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	56.78%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	0.00%	
5. Deficiency Amount (Part III, Line 3 times Line 4)	147,054,540.02	
	0.00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		
Reductions include the totals from already pulled column 4a, plus expenditures for federal categorical programs that did not incurred teacher salaries.		

	ESSA: TITLE I, PART A	ESSA: SCHOOL IMPROVEMENT FUNDING FOR LEAs PRV6 FF	ESSER III ASES	SE: IDEA BASIC PART B SEC 611	SE: IDEA BASIC PART B SEC 611 PRIVATE SCH ISP	SE: IDEA PRESCHOOL PART B SEC 619	SP ED-IDEA MENTAL HEALTH	SE: IDEA PRE STAFF DEV PART B SEC 619
FEDERAL CATALOG NUMBER	84.010	84.010	84.425	84.027	84.027	84.173	84.027A	84.173A
PCA NUMBER	14329	15438	15652	13379	10115	13430	15197	13431
RESOURCE CODE	3010	3182	3225	3310	3311	3315	3327	3345
REVENUE OBJECT	8290	8290	8290	8181	8181	8182	8182	8182
LOCAL DESCRIPTION (if any)	410	500/200	410	310	520	310	520	310
AWARD								
1. Prior Year Carryover	861,999.72	18,533.56	-	-	1,321.52	-	5,205.04	1,145.17
2. a. Current Year Award	2,035,455.00	-	-	1,960,558.00	36,307.00	54,419.00	103,168.00	692.00
b. Transferability (NCLB)	(21,156.00)	-	-	-	-	-	-	-
c. Other Adjustments	-	-	-	-	-	-	-	(445.17)
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	2,014,299.00	-	-	1,960,558.00	36,307.00	54,419.00	103,168.00	246.83
3. Required Matching Funds/Other	-	-	-	-	-	-	-	-
4. Total Available Award (sum lines 1,2d, & 3)	2,876,298.72	18,533.56	-	1,960,558.00	37,628.52	54,419.00	108,373.04	1,392.00
REVENUES								
5. Revenue Deferred from Prior Yr	549,383.87	126,678.22	-	-	-	-	-	934.70
6. Cash Received in Current Year	1,117,289.00	18,532.19	(101,987.76)	221,251.12	(22,525.42)	48,113.00	(211,324.96)	-
7. Contributed Matching Funds	-	-	-	-	-	-	-	-
8. Total Available (sum lines 5, 6, 7)	1,666,672.87	145,210.41	(101,987.76)	221,251.12	(22,525.42)	48,113.00	(211,324.96)	934.70
EXPENDITURES								
9. Donor-Authorized Expenditures	2,266,711.47	18,533.56	-	1,960,558.00	11,493.33	54,419.00	76,010.45	-
10. Non-Donor Authorized Expenditures	-	-	-	4,662,409.15	-	53,113.68	-	-
11. Total Expenditures (lines 9 & 10)	2,266,190.14	18,533.56	-	6,622,967.15	11,493.33	107,532.68	76,010.45	-
12. Amounts Included in Line 6 above for Prior Year	-	-	-	-	-	-	-	-
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(600,038.60)	126,676.85	(101,987.76)	(1,739,306.88)	(34,018.75)	(6,306.00)	(287,335.41)	934.70
a. Deferred Revenue	-	-	-	-	-	-	-	934.70
b. Accounts Payable	-	126,676.85	-	-	-	-	-	-
c. Accounts Receivable	600,038.60	-	101,987.76	1,739,306.88	34,018.75	6,306.00	287,335.41	-
14. Unused Grant Award Calculation (line 4 minus line 11)	609,587.25	-	-	-	26,135.19	-	32,362.59	1,392.00
15. If carryover is allowed, enter line 14 amount here	609,587.25	-	-	-	26,135.19	-	32,362.59	1,392.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 14)	2,266,711.47	18,533.56	-	1,960,558.00	11,493.33	54,419.00	76,010.45	-

Sp Ed: IDEA QUALITY ASSURANCE & FOUSED MONITORING	VOC & APPLIED SECONDARY	TITLE II IMPRV TEACHER QUALITY	ESSA: TITLE IV, PART A, STUDENT SUPPORT & ACADEMIC ENRICHMENT	NCLB: TITLE III IMMIGRANT	NCLB: TITLE III LEP	TITLE VI - INDIAN EDUCATION	ESSA: TITLE I, PART A	ADULT ED: ABE & ESL	ADULT ED: GED SERVICES
84.027A	84.048	84.357	84.424	84.365	84.365	84.06	84.010	84.002A	84.002A
13693	14894	14341	15396	15146	14346	10011	14329	14508	13978
3386	3550	4035	4127	4201	4203	4510	3010	3905	3913
8182	8290	8290	8290	8290	8290	8290	8290	8290	8290
520	400	410	410	420	420	530	FUND 09	FUND 11	FUND 11
44,503.42		120,729.68	30,935.00	-	18,800.03	2,426.99	9,661.67	-	-
35,000.00	79,389.00	274,336.00	179,619.00	26,691.00	256,666.00	5,232.00	21,156.00	121,432.00	95,671.00
-	-	-	-	-	-	-	-	-	-
(12,730.22)	-	-	19,133.00	-	1,491.00	-	-	-	-
22,269.78	79,389.00	274,336.00	198,752.00	26,691.00	258,157.00	5,232.00	21,156.00	121,432.00	95,671.00
-	-	-	-	-	-	-	-	-	-
66,773.20	79,389.00	395,065.68	229,687.00	26,691.00	276,957.03	7,658.99	30,817.67	121,432.00	95,671.00
3,642.20	-	-	41,289.27	5,628.61	-	-	9,661.67	-	-
57,631.00	51,976.84	313,352.54	381,103.00	26,691.00	243,577.09	853.98	21,156.00	104,047.00	16,224.99
-	-	-	-	-	-	-	-	-	-
61,273.20	51,976.84	313,352.54	422,392.27	32,319.61	243,577.09	853.98	30,817.67	104,047.00	16,224.99
36,273.20	79,389.00	307,545.73	150,814.41	8,946.96	235,988.84	7,527.20	24,885.56	121,432.00	95,671.00
-	-	-	-	-	-	-	-	-	-
36,273.20	79,389.00	307,545.73	150,814.41	8,946.96	235,988.84	7,527.20	24,885.56	121,432.00	95,671.00
-	-	-	-	-	-	-	-	-	-
25,000.00	(27,412.16)	5,806.81	271,577.86	23,372.65	7,588.25	(6,673.22)	5,932.11	(17,385.00)	(79,446.01)
25,000.00	-	5,806.81	271,577.86	23,372.65	7,588.25	-	5,932.11	-	-
-	-	-	-	-	-	-	-	-	-
-	27,412.16	-	-	-	-	6,673.22	-	17,385.00	79,446.01
30,500.00	-	87,519.95	78,872.59	17,744.04	40,968.19	131.79	5,932.11	-	-
30,500.00	-	87,519.95	78,872.59	17,744.04	40,968.19	131.79	5,932.11	-	-
36,273.20	79,389.00	307,545.73	150,814.41	8,946.96	235,988.84	7,527.20	24,885.56	121,432.00	95,671.00

ADULT ED: INTEGRATED ENGLISH LITERACY AND CIVICS ED.	CHILD DEV:	CHILD DEV PROGRAMS (CCTR)	CHILD DEV PROGRAMS (CCTR)	CHILD DEV PROGRAMS (CCTR)	Total
84.002a	93.596/575				
14109	13609				
3926	5025/ALL TYPES	5160	5161	5162	
8290	8290	8290	8290	8290	
FUND 11	FUND 12	FUND 12	FUND 12	FUND 12	
-	-	-	-	-	1,115,261.80
15,500.00	175,223.97	16,482.00	-	-	5,492,996.97
-	-	-	-	-	(21,156.00)
-	-	-	-	-	7,448.61
15,500.00	175,223.97	16,482.00	-	-	5,479,289.58
-	-	-	-	-	-
15,500.00	175,223.97	16,482.00	-	-	6,594,551.38
-	-	-	-	-	-
-	-	13,650.00	3,592.00	46,027.00	800,487.54
3,328.00	35,778.04	12,639.00	-	-	2,337,705.65
-	-	-	-	-	-
3,328.00	35,778.04	26,289.00	3,592.00	46,027.00	3,138,193.19
15,500.00	175,223.97	13,398.00	-	-	5,660,321.68
-	-	-	-	-	4,715,522.83
15,500.00	175,223.97	13,398.00	-	-	10,375,323.18
-	-	-	-	-	-
(12,172.00)	(139,445.93)	12,891.00	3,592.00	46,027.00	(2,522,128.49)
-	-	12,891.00	3,592.00	46,027.00	402,722.38
-	-	-	-	-	126,676.85
12,172.00	139,445.93	-	-	-	3,051,527.72
-	-	3,084.00	-	-	934,229.70
-	-	-	-	-	931,145.70
15,500.00	175,223.97	13,398.00	-	-	5,660,321.68

	ASES	UPK PLANNG & IMPLEMENTATIO N AB130	TEACHER INCENTIVE NAT'L BRD CRT TBL AB 130 CH44	CA PARTNERSHIP ACADEMY	CAREER TECHNICAL EDUCATION INCENTIVE GRANT	STRONG WORKFORCE PROGRAM
PCA NUMBER	23939	25593	25572	25220	25306	10143
RESOURCE CODE	6010	6053	6271	6385	6387	6388
REVENUE OBJECT	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	410	420	410	415	400	400
AWARD						
1. Prior Year Carryover	-	347,754.39	-	-	540,522.10	519,560.35
2. a. Current Year Award	1,833,275.48	-	-	-	516,955.00	-
b. Transferability (NCLB)	-	-	-	-	-	-
c. Other Adjustments	-	-	-	-	-	-
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	1,833,275.48	-	-	-	516,955.00	-
3. Required Matching Funds/Other	-	-	-	-	-	-
4. Total Available Award (sum lines 1,2d, & 3)	1,833,275.48	347,754.39	-	-	1,057,477.10	519,560.35
REVENUES						
5. Revenue Deferred from Prior Yr	-	351,640.39	-	-	759,060.22	325,656.47
6. Cash Received in Current Year	1,467,952.68	-	-	19,054.15	465,259.50	99,390.20
7. Contributed Matching Funds	-	-	-	-	-	-
8. Total Available (sum lines 5, 6, 7)	1,467,952.68	351,640.39	-	19,054.15	1,224,319.72	425,046.67
EXPENDITURES						
9. Donor-Authorized Expenditures	1,712,251.62	223,095.98	-	-	462,286.84	355,830.76
10. Non-Donor Authorized Expenditures	-	-	-	-	-	-
11. Total Expenditures (lines 9 & 10)	1,712,251.62	223,095.98	-	-	462,286.84	-
12. Amounts Included in Line 6 above for Prior	-	-	-	-	-	-
13. Calculation of Deferred Revenue or A/P, &	(244,298.94)	128,544.41	-	19,054.15	762,032.88	69,215.91
a. Deferred Revenue	-	128,544.41	-	-	761,047.44	69,215.91
b. Accounts Payable	-	-	-	19,054.15	-	-
c. Accounts Receivable	244,298.94	-	-	-	-	-
14. Unused Grant Award Calculation (line 4	121,023.86	124,658.41	-	-	595,190.26	163,729.59
15. If carryover is allowed, enter line 14		124,658.41	-	-	595,190.26	163,729.59
16. Reconciliation of Revenue (line 5 plus line 6	1,712,251.62	223,095.98	-	-	463,272.28	355,830.76

WORKABILITY	TOBACCO USE PREVENTION EDUCATION	AGRICULTURE VOCATIONAL EDUCATION	PARTNERSHIP ACADEMIES	SUPPLEMENTARY PROGRAMS: SPECIALIZED SECONDARY	STRS ON-BEHALF PENSION CONTRIBUTION	STRS ON-BEHALF PENSION CONTRIBUTION	STRS ON-BEHALF PENSION CONTRIBUTION	EARLY ED: STATE ALTERNATIVE PR
23011		23068	23181	23112	10137	10137	10137	
6520	6690	7010	7220	7370	7690	7690	7690	6040
8590	8590	8590	8590	8590	8590	8590	8590	8590
520	540	415-420	600	600	000	FUND 09	FUND 11	FUND 12
-	1,239.59	-	11,596.00	-	-	-	-	1,026.00
149,185.00	15,691.00	29,807.65	61,200.00	-	5,467,880.00	124,665.00	64,514.00	12,069.00
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
149,185.00	15,691.00	29,807.65	61,200.00	-	5,467,880.00	124,665.00	64,514.00	12,069.00
-	-	-	-	-	-	-	-	-
149,185.00	16,930.59	29,807.65	72,796.00	-	5,467,880.00	124,665.00	64,514.00	13,095.00
-	(18,084.44)	24,764.02	(83,929.63)	152,616.25	-	-	-	703.00
61,545.70	34,642.78	29,807.65	61,200.00	-	5,467,880.00	124,665.00	64,514.00	6,794.00
-	-	-	-	-	-	-	-	-
61,545.70	16,558.34	54,571.67	(22,729.63)	152,616.25	5,467,880.00	124,665.00	64,514.00	7,497.00
149,185.00	13,452.88	25,753.11	59,775.52	-	5,467,880.00	124,665.00	64,514.00	-
-	-	-	-	-	-	-	-	-
149,185.00	13,452.88	25,753.11	59,775.52	-	5,467,880.00	124,665.00	64,514.00	-
-	-	-	-	-	-	-	-	-
(87,639.30)	3,105.46	28,818.56	(82,505.15)	152,616.25	-	-	-	7,497.00
-	3,105.46	-	-	-	-	-	-	7,497.00
-	-	28,818.56	469.01	152,616.25	-	-	-	-
87,639.30	-	-	82,974.16	-	-	-	-	-
-	3,477.71	4,054.54	13,020.48	-	-	-	-	13,095.00
-	3,477.71	-	12,551.47	-	-	-	-	13,095.00
149,185.00	13,452.88	25,753.11	59,775.52	-	5,467,880.00	124,665.00	64,514.00	-

PRE-K FAMILY LITERATURE	GENERAL CHILD CARE	CHILD DEV CA PRESCHOOL QRIS BLOCK GRANT	STRS ON-BEHALF PENSION CONTRIBUTION	TOTAL
24859		25276	10137	
6052	6105/ALL TYPES	6127	7690	
8590	8590	8590	8590	
FD 12-CPKP	FD 12-CSPP/CCTR	FUND 12	FUND 12	
-	-	32,546.93	-	1,454,245.36
2,500.00	3,000,040.00	65,000.00	12,753.00	11,355,535.13
-	-	-	-	-
-	-	-	-	-
2,500.00	3,000,040.00	65,000.00	12,753.00	11,355,535.13
-	-	-	-	-
2,500.00	3,000,040.00	97,546.93	12,753.00	12,809,780.49
-	-	32,547.83	-	1,544,974.11
(446.41)	2,162,671.50	65,000.00	12,753.00	10,142,683.75
-	-	-	-	-
(446.41)	2,162,671.50	97,547.83	12,753.00	11,687,657.86
1,887.05	2,850,148.55	83,563.86	12,753.00	11,607,043.17
-	-	-	-	-
1,887.05	2,850,148.55	83,563.86	-	11,238,459.41
-	-	-	-	-
(2,333.46)	(687,477.05)	13,983.97	-	80,614.69
-	-	13,983.97	-	983,394.19
-	-	-	-	200,957.97
2,333.46	687,477.05	-	-	1,104,722.91
612.95	149,891.45	13,983.07	-	1,202,737.32
		13,983.07	-	926,685.51
1,887.05	2,850,148.55	83,563.86	12,753.00	11,608,028.61

LOCAL PROGRAM NAME	CA ENERGY COMMISSION	GENENTECH	STUDENT BEHAVIOR HEALTH	CAL HOPE	IRMA CEUNIS/SIMONE WYNANT FOUNDATION	COMM SERVICE LEARNING CENTER	CALIFORNIA ENDOWMENT	LEGACI GRANT
RESOURCE CODE	9012	9015	9034	9120	9205	9221	9250	9290
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	321	600/110	540	540	520	600	000	000
AWARD								
1. Prior Year Carryover		143.60	16,563.40	68,514.83	76.81	698.31	937.19	3,691.09
2. a. Current Year Award	-	-	-	-	-	-	-	-
b. Transferability (NCLB)	-	-	-	-	-	-	-	-
c. Other Adjustments	-	-	-	-	-	-	-	-
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	-	-	-	-	-	-	-	-
3. Required Matching Funds/Other	-	-	-	-	-	-	-	-
4. Total Available Award (sum lines 1,2d, & 3)	-	143.60	16,563.40	68,514.83	76.81	698.31	937.19	3,691.09
REVENUES								
5. Revenue Deferred from Prior Yr	(81,401.97)	143.60	16,563.40	68,514.83	76.81	698.31	937.19	3,691.09
6. Cash Received in Current Year	-	-	-	-	-	-	-	-
7. Contributed Matching Funds	81,401.97		-	-		-	-	-
8. Total Available (sum lines 5, 6, 7)	-	143.60	16,563.40	68,514.83	76.81	698.31	937.19	3,691.09
EXPENDITURES								
9. Donor-Authorized Expenditures	-	-	16,563.40	68,514.83	-	-	-	-
10. Non-Donor Authorized Expenditures	-	-	-	-	-	-	-	-
11. Total Expenditures (lines 9 & 10)	-	-	16,563.40	68,514.83	-	-	-	-
12. Amounts Included in Line 6 above for Prior	-	-	-	-	-	-	-	-
13. Calculation of Deferred Revenue or A/P, &	-	143.60	-	-	76.81	698.31	937.19	3,691.09
a. Deferred Revenue	-	143.60	-	-	76.81	698.31	937.19	3,691.09
b. Accounts Payable	-	-	-	-	-	-	-	-
c. Accounts Receivable	-	-	-	-	-	-	-	-
14. Unused Grant Award Calculation (line 4	-	143.60	-	-	76.81	698.31	937.19	3,691.09
15. If carryover is allowed, enter line 14	-	143.60	-	-	76.81	698.31	937.19	3,691.09
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	(81,401.97)	-	16,563.40	68,514.83	-	-	-	-

NATIONAL ENERGY ED GRANT	FCCLA GRANT	RURAL ACTION OF KNIGHTS LANDING	MICROSOFT SETTLEMENT	K-12 VOUCHER GENERAL	GORDON & CARMEN FRIDAY TRUST	PUENTE PROJECT	CABE	Wyant Foundation	RALEY'S YOLO FARM TO FORK
9310	9355	9400	9410	9420	9450	9480	9485	9510	9525
8699	8699	8699	8699	8699	8699	8699	8699	8699	8699
180/420	000/600	000	350	350	800	420	600-415/420	500	410
85.29	3,548.86	14,731.46	40,398.54	13,788.42	876.89	3,266.58	196.87	809.99	22,495.97
-	-	-	-	-	10,666.41	-	7,500.00	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	10,666.41	-	7,500.00	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
85.29	3,548.86	14,731.46	40,398.54	13,788.42	11,543.30	3,266.58	7,696.87	809.99	22,495.97
85.29	3,548.86	14,731.46	44,488.74	13,788.42	876.89	3,266.58	196.87	809.99	22,495.97
-	1,772.80	-	-	-	10,666.41	-	7,500.00	-	-
-	-	-	-	-	-	-	-	-	-
85.29	5,321.66	14,731.46	44,488.74	13,788.42	11,543.30	3,266.58	7,696.87	809.99	22,495.97
-	440.98	-	-	-	5,100.44	-	7,683.38	-	-
-	-	-	-	-	-	-	-	-	-
-	440.98	-	-	-	5,100.44	-	7,683.38	-	-
-	-	-	-	-	-	-	-	-	-
85.29	4,880.68	14,731.46	44,488.74	13,788.42	6,442.86	3,266.58	13.49	809.99	22,495.97
85.29	4,880.68	14,731.46	44,488.74	13,788.42	6,442.86	3,266.58	13.49	809.99	22,495.97
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
85.29	3,107.88	14,731.46	40,398.54	13,788.42	6,442.86	3,266.58	13.49	809.99	22,495.97
85.29	3,107.88	14,731.46	40,398.54	13,788.42	6,442.86	3,266.58	13.49	809.99	22,495.97
-	440.98	-	-	-	5,100.44	-	7,683.38	-	-

SCALING UP MULTI-TIER SYSTEM	DUAL ENROLLMENT	YOLO CHILD & FAMILY COMMISSION (FIRST 5)	SOBRATO FAMILY FOUNDATION	BIG GREEN GRANT	TOTAL
9555	9600	9240	9590	9620	
8699	8699	8699	8699	8699	
520	400	FUND 12	FUND 12	FUND 12	
13,996.63	14,174.76	237.65	1,272.01	2.25	220,507.40
-	42,650.00	-	-	-	60,816.41
-	-	-	-	-	-
-	-	-	-	-	-
-	42,650.00	-	-	-	60,816.41
-	-	-	-	-	-
-	-	-	-	-	-
13,996.63	56,824.76	237.65	1,272.01	2.25	281,323.81
13,996.63	14,174.76	237.60	1,272.01	2.25	143,195.58
-	44,550.00	-	-	-	64,489.21
-	-	-	-	-	81,401.97
13,996.63	58,724.76	237.60	1,272.01	2.25	289,086.76
13,996.63	29,972.42	-	-	-	142,272.08
-	-	-	-	-	-
13,996.63	29,972.42	-	-	-	142,272.08
-	-	-	-	-	-
-	28,752.34	237.60	1,272.01	2.25	146,814.68
13,996.63	28,752.34	237.60	-	2.25	159,539.30
-	-	-	-	-	-
-	-	-	-	-	-
-	26,852.34	237.65	1,272.01	2.25	139,051.73
-	26,852.34	237.65	1,272.01	2.25	139,051.73
-	29,972.42	-	1,272.01	-	48,145.49

FEDERAL PROGRAM NAME	CHILD DEVELOPMENT: CORONAVIRUS RESPONSE AND RELIEF SUPPLEMENTAL APPROPRIATIONS ACT (CRRSA) ONE-TIME STIPEND	CHILD DEVELOPMENT ARP CA STATE PRESCHOOL PROGRAM ONE-TIME STIPEND	CHILD DEVELOPMENT ARP CA STATE PRESCHOOL PROGRAM RATE SUPPLEMENTS	CHILD NUTRITION: SCHOOL PROGRAMS	SUPPLY CHAIN ASSISTANCE (SCA) FUNDS	TOTAL
FEDERAL CATALOG NUMBER	93.575	93.575	93.575		10.555	
PCA NUMBER	15555	15640	15641		15655	
RESOURCE CODE	5058	5059 TY 1204/1206	5066	5310	5466	
REVENUE OBJECT	8290	8290	8290	8220-8699	8220	
LOCAL DESCRIPTION	FUND 12	FUND 12	FUND 12	FUND 13	FUND 13	
AWARD						
1.						
a. Prior Year Restricted Ending Balance	51,585.58	122,520.00	411,928.00	4,387,782.40	277,306.88	5,251,122.86
b. Restr Bal Transfers (Obj 8997)	-	-	-	-	-	-
c. Adj PY Restricted Ending Bal (sum lines 1a	51,585.58	122,520.00	411,928.00	4,387,782.40	277,306.88	5,251,122.86
2.						
a. Current Year Award	-	-	-	7,294,632.17	-	7,294,632.17
b. Other Adjustments	-	-	-	113,897.37	-	113,897.37
c. Adj Curr Yr Award (sum lines	-	-	-	7,408,529.54	-	7,408,529.54
3.						
Required Matching Funds/Other	-	-	-	-	-	-
4.						
Total Available Award (sum lines	51,585.58	122,520.00	411,928.00	11,796,311.94	277,306.88	12,659,652.40
REVENUES						
5.						
Cash Received in Current Year	-	-	-	6,341,582.19	-	6,341,582.19
6.						
Amounts Included in Line 5 for Prior Year	-	-	-	-	-	-
7.						
a. Accounts Receivable (line 2c	-	-	-	1,066,947.35	-	1,066,947.35
b. Noncurrent Accounts Receivable	-	-	-	-	-	-
c. Current Accounts Receivable	-	-	-	1,066,947.35	-	1,066,947.35
8.						
Contributed Matching Funds	-	-	-	-	-	-
9.						
Total Available (sum lines	-	-	-	7,408,529.54	-	7,408,529.54
EXPENDITURES						
10.						
Donor-Authorized Expenditures	-	-	-	6,566,397.76	277,306.88	6,843,704.64
11.						
Non Donor-Authorized Expenditures	-	-	-	-	-	-
12.						
Total Expenditures (line 10 plus	-	-	-	6,566,397.76	277,306.88	6,843,704.64
RESTRICTED ENDING BALANCE						
13.						
Current Year (line 4 minus	51,585.58	122,520.00	411,928.00	5,229,914.18	-	5,815,947.76

2025-26 Unaudited Actuals STATE GRANT AWARDS, REVENUES, AND
EXPENDITURES - ALL FUNDS SCHEDULE
FOR CATEGORICALS SUBJECT TO ENDING FUND BALANCE

STATE PROGRAM NAME RESOURCE CODE PCA NUMBER REVENUE OBJECT LOCAL DESCRIPTION	Expanded Learning Opportunity Program (ELOP)	ST SUP & PRO DV DSCR BLC GRANT	CA CLEAN ENERGY JOBS ACT	EDUCATOR EFFECTIVENESS BLOCK GRANT TBL AB130 CH44	LOTTERY- RESTRICTED	CA COMMUNITY SCHOOLS (CCSOO)
	2600	6019	6230	6266	6300	6331
	25631		25229	25575	10056	25568
	8590	8590	8590	8590	8560	8590
	500	310	310	410	500	540
AWARD						
1. a. Prior Year Restricted Ending Balance	2,604,437.31	-	308,454.00	905,548.51	3,725,834.61	4,787.08
b. Restr Bal Transfers (Obj 8997)	-	-	-	-	-	-
c. Adj PY Restricted Ending Bal (sum	2,604,437.31	-	308,454.00	905,548.51	3,725,834.61	4,787.08
2. a. Current Year Award	8,071,774.00	2,476,489.00	-	-	809,813.74	(4,787.08)
b. Other Adjustments	-	-	-	-	(85,043.63)	-
c. Adj Curr Yr Award (sum	8,071,774.00	2,476,489.00	-	-	724,770.11	(4,787.08)
3. Required Matching Funds/Other	-	-	-	-	-	-
4. Total Available Award (sum	10,676,211.31	2,476,489.00	308,454.00	905,548.51	4,450,604.72	-
REVENUES						
5. Cash Received in Current Year	7,345,313.00	2,476,489.00	-	-	445,197.93	(4,787.08)
6. Amounts Included in Line 5 for Prior	-	-	-	-	-	-
7. Accounts Receivable (line 2c						
a. minus lines 5 & 6)	726,461.00	-	-	-	279,572.18	-
b. Noncurrent Accounts Receivable	-	-	-	-	-	-
c. Current Accounts Receivable	726,461.00	-	-	-	279,572.18	-
8. Contributed Matching Funds	-	-	-	-	-	-
9. Total Available	8,071,774.00	2,476,489.00	-	-	724,770.11	(4,787.08)
EXPENDITURES						
10. Donor-Authorized Expenditures	5,753,914.16	-	77,826.69	905,548.51	1,485,779.77	-
11. Non Donor-Authorized Expenditures		-	-	-	-	-
12. Total Expenditures (line 10	5,753,914.16	-	77,826.69	905,548.51	1,485,779.77	-
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	4,922,297.15	2,476,489.00	230,627.31	-	2,964,824.95	-

2025-26 Unaudited Actuals STATE GRANT AWARDS, REVENUES, AND
EXPENDITURES - ALL FUNDS SCHEDULE
FOR CATEGORICALS SUBJECT TO ENDING FUND BALANCE

COMMUNITY SCHOOLS PARTNERSHIP PROG	Golden State Pathways Program	SPECIAL EDUCATION	SPECIAL EDUCATION DISCRETIONARY	SP ED - LOW INCIDENCE	MENTAL HEALTH RELATED SERVICES GF	SPECIAL ED EARLY INTERVENTION GRANT	ARTS AND MUSIC IN SCHOOLS (AMS)	SCHOOL TRANSPORTATION
6332	6383	6500	6501	6531	6546	6547	6770	7230
	25673	SELPA	25336		24536	25455	25739	23366
8590	8590		8590	8792	8590	8590	8590	8699
540	400	520	600	520	520	520		322
-	1,221,360.00	-	-	910,002.67	94,409.07	862,195.20	3,185,108.00	-
-	-	-	-	-	-	-	-	-
-	1,221,360.00	-	-	910,002.67	94,409.07	862,195.20	3,185,108.00	-
1,100,000.00	-	4,413,300.56	-	246,777.41	703,600.00	569,691.00	1,762,680.00	34,478.07
-	-	285,557.00	-	-	-	-	(105,983.00)	-
1,100,000.00	-	4,698,857.56	-	246,777.41	703,600.00	569,691.00	1,656,697.00	34,478.07
-	-	-	-	-	-	-	-	1,675,507.61
1,100,000.00	1,221,360.00	4,698,857.56	-	1,156,780.08	798,009.07	1,431,886.20	4,841,805.00	1,709,985.68
990,000.00	(150,000.00)	4,698,857.56	-	224,406.00	648,450.00	525,201.00	1,497,903.00	20,194.54
-	-	-	-	-	-	-	-	-
110,000.00	150,000.00	0.00	-	22,371.41	55,150.00	44,490.00	158,794.00	14,283.53
-	-	-	-	-	-	-	-	-
110,000.00	150,000.00	0.00	-	22,371.41	55,150.00	44,490.00	158,794.00	14,283.53
-	-	-	12,234.34	-	-	-	-	1,675,507.61
1,100,000.00	-	4,698,857.56	12,234.34	246,777.41	703,600.00	569,691.00	1,656,697.00	1,709,985.68
574,817.95	963,983.95	4,698,857.56	-	64,146.67	646,150.11	1,430,709.99	1,532,225.33	1,709,985.68
-	-	15,843,364.38	12,234.34	-	-	-	-	-
574,817.95	963,983.95	20,542,221.94	12,234.34	64,146.67	646,150.11	1,430,709.99	1,532,225.33	1,709,985.68
525,182.05	257,376.05	-	-	1,092,633.41	151,858.96	1,176.21	3,309,579.67	-

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SPECIAL ED TRANSPORTATION	CLASS SCH EMP PROF DEV BLOCK GRANT	COLLEGE&CAREER ACCESS PATHWAYS	LCFF EQUITY MULTIPLIER	A-G ACCESS/SUCCESS GRANT	A-G LEARNING LOSS MITIGATION GRANT	CLASSIFIED SCHOOL EMPLOYEE SUMMER ASSISTANCE PROGRAM (CSESAP)	LEARNING RECOVERY BLOCK GRANT
7240	7311	7339	7399	7412	7413	7415	7435
10034	25425		25717	25580	25635		25695
8677	8590	8590	8590	8590	8590	8590	8590
322	500			410	410		410
-	50,979.11	197,281.18	258,421.60	83,114.25	104,913.76	-	5,874,239.75
-	-	-	-	-	-	-	-
-	50,979.11	197,281.18	258,421.60	83,114.25	104,913.76	-	5,874,239.75
874,724.00	-	-	220,184.00	-	-	134,500.83	612,240.00
-	-	-	-	-	-	153,759.87	-
874,724.00	-	-	220,184.00	-	-	288,260.70	612,240.00
2,468,062.86	-	-	-	-	-	-	-
3,342,786.86	50,979.11	197,281.18	478,605.60	83,114.25	104,913.76	288,260.70	6,486,479.75
555,223.00	-	(30,000.00)	176,148.00	-	-	142,075.00	612,240.00
-	-	-	-	-	-	-	-
319,501.00	-	30,000.00	44,036.00	-	-	146,185.70	-
-	-	-	-	-	-	-	-
319,501.00	-	30,000.00	44,036.00	-	-	146,185.70	-
2,468,062.86	-	-	-	-	-	-	-
3,342,786.86	-	-	220,184.00	-	-	288,260.70	612,240.00
3,342,786.86	169.72	22,049.17	119,131.90	83,114.25	104,913.76	153,759.87	1,517,284.97
-	-	-	-	-	-	-	-
3,342,786.86	169.72	22,049.17	119,131.90	83,114.25	104,913.76	153,759.87	1,517,284.97
-	50,809.39	175,232.01	359,473.70	-	-	134,500.83	4,969,194.78

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ETHNIC STUDIES LOCAL SUPPORT	CA SECONDARY SCHOOL REDESIGN	LITERACY SCREENINGS PROF DEV	ROUTINE, REPAIR & MAINTENANCE	EXPANDED LEARNING OPPORTUNITIES PROGRAM	ST SUP & PRO DV DSCR BLC GRANT	CA CLEAN ENERGY JOBS ACT
7810	7811	7850	8100	2600	6019	6230
25583		25769	10035	25601		25229
8590	8590	8590	8980	8590	8590	8590
420	530	530	321	FUND 09	FUND 09	FUND 09
6,897.87	-	38,213.88	-	117,593.44	-	62,870.10
-	-	-	-	-	-	-
6,897.87	-	38,213.88	-	117,593.44	-	62,870.10
-	25,000.00	66,417.00	2,772.67	330,776.00	65,885.00	-
-	-	-	-	-	-	-
-	25,000.00	66,417.00	2,772.67	330,776.00	65,885.00	-
-	-	-	4,363,478.08	-	-	-
6,897.87	25,000.00	104,630.88	4,366,250.75	448,369.44	65,885.00	62,870.10
-	25,000.00	66,417.00	-	301,008.00	65,885.00	-
-	-	-	-	-	-	-
-	-	-	2,772.67	29,768.00	-	-
-	-	-	-	-	-	-
-	-	-	2,772.67	29,768.00	-	-
-	-	-	-	-	-	-
-	25,000.00	66,417.00	2,772.67	330,776.00	65,885.00	-
6,887.63	9,875.73	18,989.72	4,366,250.75	267,899.25	-	-
-	-	-	-	-	-	-
6,887.63	9,875.73	18,989.72	4,366,250.75	267,899.25	-	-
10.24	15,124.27	85,641.16	-	180,470.19	65,885.00	62,870.10

EDUCATOR EFFECTIVENESS BLOCK GRANT TBL	LOTTERY- RESTRICTED	SPECIAL EDUCATION	MENTAL HEALTH- RELATED SERVICES	ARTS, MUSIC, & INSTRUCTIONAL MATERIALS	ARTS AND MUSIC IN SCHOOLS (AMS)	CLASSIFIED PROF DEV BLOCK GRANT	LEARNING RECOVERY BLOCK GRANT	LITERACY SCREENINGS PROF DEV
6266	6300	6500	6546	6762	6770	7311	7435	7850
25575	10056		24536	25677	25739	25425	25695	25769
8590	8560		8590	8590	8590	8590	8590	8590
FUND 09	FUND 09	FUND 09	FUND 09	FUND 09	FUND 09	FUND 09	FUND 09	FUND 09
22,739.08	45,835.05	-	26,104.10	7,143.39	29,811.65	757.56	-	1,820.00
-	-	-	-	-	-	-	-	-
22,739.08	45,835.05	-	26,104.10	7,143.39	29,811.65	757.56	-	1,820.00
-	20,188.40	-	17,421.00	-	40,325.00	-	12,074.00	2,744.00
-	(2,339.58)	-	-	-	-	-	-	-
-	17,848.82	-	17,421.00	-	40,325.00	-	12,074.00	2,744.00
-	-	-	-	-	-	-	-	-
22,739.08	63,683.87	-	43,525.10	7,143.39	70,136.65	757.56	12,074.00	4,564.00
-	34,858.79	-	15,833.00	-	36,693.00	-	12,074.00	2,744.00
-	-	-	-	-	-	-	-	-
-	(17,009.97)	-	1,588.00	-	3,632.00	-	-	-
-	-	-	-	-	-	-	-	-
-	(17,009.97)	-	1,588.00	-	3,632.00	-	-	-
-	-	284,470.00	-	-	-	-	-	-
-	17,848.82	284,470.00	17,421.00	-	40,325.00	-	12,074.00	2,744.00
22,739.08	21,227.80	-	-	-	37,673.66	569.60	853.33	-
-	-	284,470.00	-	-	-	-	-	-
22,739.08	21,227.80	284,470.00	-	-	37,673.66	569.60	853.33	-
-	42,456.07	-	43,525.10	7,143.39	32,462.99	187.96	11,220.67	4,564.00

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CalWORKS ADULT ED	ADULT EDUCATION GRANT PRGM	ADULT EDUCATION GRANT PRGM	CHILD DEVELOPMENT RESERVE ACCT (CCTR)	CHILD DEVELOPMENT RESERVE (CSPP)	CHILD DEV RESERVE	CHILD DEV PROGRAMS	ARTS AND MUSIC IN SCHOOLS (AMS)	OTHER - STATE PRESCHOOL
6371	6391	7813	6129	6130	6145	6160	6770	7810
23434	25313		10162	10050	24861		25739	
8590	8590	8590	8990	8590	8590	8590	8590	8590
FUND 11	FUND 11	FUND 11	FUND 12	FUND 12	FUND 12	FUND 12	FUND 12	FUND 12
91,895.14	22,877.19	-	128,063.52	162,211.05	10,203.48	105,202.00	-	628,511.50
-	-	-	-	-	-	-	-	-
91,895.14	22,877.19	-	128,063.52	162,211.05	10,203.48	105,202.00	-	628,511.50
23,570.00	1,397,331.00	85,434.00	-	-	-	93,044.00	41,742.00	479,465.00
-	(3,100.19)	-	32,193.93	41,142.65	-	-	64,241.00	-
23,570.00	1,394,230.81	85,434.00	32,193.93	41,142.65	-	93,044.00	105,983.00	479,465.00
-	-	-	-	-	-	-	-	-
115,465.14	1,417,108.00	85,434.00	160,257.45	203,353.70	10,203.48	198,246.00	105,983.00	1,107,976.50
23,570.00	1,275,992.00	85,434.00	32,193.93	41,142.65	-	93,044.00	105,983.00	479,465.00
-	-	-	-	-	-	-	-	-
	118,238.81	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	118,238.81	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
23,570.00	1,394,230.81	85,434.00	32,193.93	41,142.65	-	93,044.00	105,983.00	479,465.00
12,519.16	1,417,108.00	85,434.00	-	-	-	59,531.00	26,816.68	-
-	-	-	-	-	-	-	-	-
12,519.16	1,417,108.00	85,434.00	-	-	-	59,531.00	26,816.68	-
102,945.98	-	-	160,257.45	203,353.70	10,203.48	138,715.00	79,166.32	1,107,976.50

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CHILD NUTRITION: COVID STATE SUPPLEMENTAL MEAL REIMBURSEMENT	KITCHEN INFRASTRUCTURE & TRAINING FUNDS	CHILD NUTRITION: KITCHEN INFRASTRUCTURE & TRAINING FUNDS - 2022 KIT	COMMERCIAL DISHWASHER GRANT	2025 KIT FUNDS	CHILD NUTRITION: RET/REC GRANT	TOTAL
7027	7028	7032	7034	7041	7042	
25530	25590	25672	25753	25789	10182	
8520	8520	8520	8520	8520	8520	
FUND 13	FUND 13	FUND 13	FUND 13	FUND 13	FUND 13	
2,176.14	397.78	74,534.34	119,370.00	-	-	22,096,314.36
-	-	-	-	-	-	-
2,176.14	397.78	74,534.34	119,370.00	-	-	22,096,314.36
-	-	-	(49,315.52)	379,117.75	28,199.13	25,087,655.96
-	-	-	-	-	-	380,428.05
-	-	-	(49,315.52)	379,117.75	28,199.13	25,468,084.01
-	-	-	-	-	-	8,507,048.55
2,176.14	397.78	74,534.34	70,054.48	379,117.75	28,199.13	56,071,446.92
-	-	-	(61,252.52)	189,558.88	25,379.22	23,023,933.90
-	-	-	-	-	-	-
-	-	-	11,937.00	189,558.87	2,819.91	2,444,150.11
-	-	-	-	-	-	-
-	-	-	11,937.00	189,558.87	2,819.91	2,444,150.11
-	-	-	-	-	-	4,440,274.81
-	-	-	(49,315.52)	379,117.75	28,199.13	29,908,358.82
-	-	73,037.60	57,348.42	-	-	31,671,918.28
-	-	-	-	-	-	16,140,068.72
-	-	73,037.60	57,348.42	-	-	47,811,987.00
2,176.14	397.78	1,496.74	12,706.06	379,117.75	28,199.13	24,399,528.64

STATE PROGRAM NAME		MEDI-CAL BILLING OPTION	RUMSEY COMMUNITY FUND
RESOURCE CODE		9010	9270
PCA NUMBER		0	0
REVENUE OBJECT		8699	8699
LOCAL DESCRIPTION		520	FUND 12
AWARD			
1.	a. Prior Year Restricted Ending Balance	4,216,723.64	2,933.67
	b. Restr Bal Transfers (Obj 8997)	-	-
	c. Adj PY Restricted Ending Bal (sum	4,216,723.64	2,933.67
2.	a. Current Year Award	2,524,804.11	
	b. Other Adjustments	-	-
	c. Adj Curr Yr Award (sum	2,524,804.11	-
3.	Required Matching Funds/Other	-	-
4.	Total Available Award (sum lines 1,2c, &3)	6,741,527.75	2,933.67
REVENUES			
5.	Cash Received in Current Year	2,524,804.11	
6.	Amounts Included in Line 5 for Prior	-	-
7.	a. Accounts Receivable (line 2c	-	-
	b. Noncurrent Accounts Receivable	-	-
	c. Current Accounts Receivable	-	-
8.	Contributed Matching Funds	-	-
9.	Total Available	2,524,804.11	-
EXPENDITURES			
10.	Donor-Authorized Expenditures	188,186.54	
11.	Non Donor-Authorized Expenditures	-	-
12.	Total Expenditures (line 10	188,186.54	-
RESTRICTED ENDING BALANCE			
13.	Current Year	6,553,341.21	2,933.67

Unaudited Actuals
2025-26 Unaudited Actuals
Schedule of Long-Term Liabilities

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	18,008,000.00	26,205,000.00	44,213,000.00		1,893,000.00	42,320,000.00	1,925,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	7,340,000.00		7,340,000.00		460,000.00	6,880,000.00	475,000.00
Leases Payable	1,113,182.00		1,113,182.00		751,462.00	361,720.00	230,036.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	116,541,000.00	(10,682,000.00)	105,859,000.00			105,859,000.00	
Total/Net OPEB Liability	20,513,240.00		20,513,240.00	1,947,111.00		22,460,351.00	
Compensated Absences Payable	992,472.94	(17,879.94)	974,593.00	596,141.97		1,570,734.97	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	164,507,894.94	15,505,120.06	180,013,015.00	2,543,252.97	3,104,462.00	179,451,805.97	2,630,036.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	177,723,889.89
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	9,954,619.54
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	227,298.07
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	1,947,771.34
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,203,080.74
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	146,327.38
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)				3,524,477.53
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				164,244,792.82
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				8,431.22
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,480.55
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.)		157,972,796.88		18,723.06
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)		157,972,796.88		18,723.06
B. Required effort (Line A.2 times 90%)		142,175,517.19		16,850.75
C. Current year expenditures (Line I.E and Line II.B)		164,244,792.82		19,480.55
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00		0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met		

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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) 6,343,011.54
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 131,580,888.39

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.82%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

0.00

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

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 6,702,218.33
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 3,731,337.94

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
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)	832,399.46
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	490.10
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)	11,266,445.83
9. Carry-Forward Adjustment (Part IV, Line F)	936,878.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	12,203,323.83
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	96,485,950.41
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	19,267,948.12
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	17,262,556.69
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,336,540.03
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	248,866.44
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,286,293.31
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)	197,778.32
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)	6,354.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	16,437,298.88
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)	9,677.86
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	2,603.98
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,879,133.29
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,457,107.70
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,198,608.36
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)	161,076,717.39
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.99%
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)	7.58%
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)	11,266,445.83
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(20,657.91)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.40%) times Part III, Line B19); zero if negative	936,878.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.40%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.40%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	936,878.00
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)	936,878.00

Approved
indirect
cost rate: 6.40%

Highest
rate used
in any
program: 6.40%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	4,444,092.26	284,421.90	6.40%
01	3010	2,130,367.92	136,343.55	6.40%
01	3182	17,418.76	1,114.80	6.40%
01	3311	10,802.00	691.33	6.40%
01	3327	71,438.39	4,572.06	6.40%
01	3386	34,091.36	2,181.84	6.40%
01	3550	75,608.57	3,780.43	5.00%
01	4035	289,046.74	18,498.99	6.40%
01	4127	141,742.87	9,071.54	6.40%
01	4201	8,408.80	538.16	6.40%
01	4203	221,794.02	14,194.82	6.40%
01	4510	7,074.44	452.76	6.40%
01	6010	1,630,715.83	81,535.79	5.00%
01	6053	209,676.67	13,419.31	6.40%
01	6230	25,760.00	1,648.64	6.40%
01	6266	851,079.43	54,469.08	6.40%
01	6332	211,295.07	13,522.88	6.40%
01	6383	343,646.05	21,993.34	6.40%
01	6387	434,480.12	27,806.72	6.40%
01	6388	136,637.09	5,465.49	4.00%
01	6520	140,211.47	8,973.53	6.40%
01	6546	607,283.94	38,866.17	6.40%
01	6547	59,897.08	3,833.41	6.40%
01	6690	11,774.19	753.55	6.40%
01	6770	1,517,054.78	15,170.55	1.00%
01	7220	56,180.00	3,595.52	6.40%
01	7311	159.51	10.21	6.40%
01	7339	20,722.90	1,326.27	6.40%
01	7399	111,966.07	7,165.83	6.40%
01	7412	78,114.32	4,999.93	6.40%
01	7413	98,603.16	6,310.60	6.40%
01	7435	1,003,087.38	64,197.59	6.40%
01	7810	33,602.52	2,150.56	6.40%
09	2600	251,785.01	16,114.24	6.40%
09	3010	23,388.68	1,496.88	6.40%
09	6266	21,371.32	1,367.76	6.40%
09	6770	37,300.65	373.01	1.00%

Woodland Joint Unified
Yolo County

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

~~57,2710~~ 124 0000000
Form ICR
G8AXXZXJ2T(2025-26)

09	7435	802.00	51.33	6.40%
11	6371	11,766.13	753.03	6.40%
11	6391	1,349,626.67	67,481.33	5.00%
11	7810	80,295.11	5,138.89	6.40%
12	6052	1,773.54	113.51	6.40%
12	6105	2,337,492.53	149,599.52	6.40%
12	6127	78,537.46	5,026.40	6.40%
12	6770	26,551.17	265.51	1.00%
13	5310	4,071,526.14	252,434.62	6.20%

	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)	75,258,885.49		75,258,885.49			83,285,748.36
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	8,174.36		8,174.36			8,499.08
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2024-25			Adjustments to 2025-26		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2025-26 P2 Report			2026-27 P2 Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	8,294.98		8,294.98	8,259.98		8,259.98
2. Total Charter Schools ADA (Form A, Line C9)	204.10		204.10	204.10		204.10
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			8,499.08			8,464.08
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)	215,819.79		215,819.79	219,732.00		219,732.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	15,947.99		15,947.99	76,388.00		76,388.00
4. Secured Roll Taxes (Object 8041)	37,538,723.35		37,538,723.35	38,063,394.00		38,063,394.00
5. Unsecured Roll Taxes (Object 8042)	2,277,474.38		2,277,474.38	2,254,571.00		2,254,571.00
6. Prior Years' Taxes (Object 8043)	38,224.81		38,224.81	23,006.00		23,006.00
7. Supplemental Taxes (Object 8044)	553,579.38		553,579.38	604,343.00		604,343.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	2,920,281.23		2,920,281.23	3,220,271.00		3,220,271.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	60,316.26		60,316.26	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	408,463.19		408,463.19	394,193.00		394,193.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	44,028,830.38	0.00	44,028,830.38	44,855,898.00	0.00	44,855,898.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	44,028,830.38	0.00	44,028,830.38	44,855,898.00	0.00	44,855,898.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,387,269.83			1,195,397.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	4,363,478.08		4,363,478.08	4,964,602.00		4,964,602.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	4,363,478.08	0.00	5,750,747.91	4,964,602.00	0.00	6,159,999.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	82,881,661.00		82,881,661.00	87,656,636.00		87,656,636.00
25. LCFF State Aid - Prior Years (Object 8019)	127,838.12		127,838.12	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	83,009,499.12	0.00	83,009,499.12	87,656,636.00	0.00	87,656,636.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	176,677,222.41		176,677,222.41	170,028,774.00		170,028,774.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	3,079,325.33		3,079,325.33	2,103,582.00		2,103,582.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
D. APPROPRIATIONS LIMIT CALCULATIONS	2025-26 Actual			2026-27 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			75,258,885.49			83,285,748.36
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0397			0.9959
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			83,285,748.36			87,050,018.49
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			44,028,830.38			44,855,898.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			1,019,889.60			1,015,689.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			45,007,665.89			48,354,119.49
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			45,007,665.89			48,354,119.49
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			1,579,352.88			1,167,632.52
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			45,608,183.26			46,023,530.52
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)			43,428,313.01			47,186,486.97
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			45,608,183.26			
b. State Subventions (Line D8)			43,428,313.01			
c. Less: Excluded Appropriations (Line C23)			5,750,747.91			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			83,285,748.36			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			83,285,748.36			87,050,018.49
12. Appropriations Subject to the Limit (Line D9d)			83,285,748.36			

California Dept of Education
SACS Financial Reporting Software - SACS V16
File: GANN_District, Version 13

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	345,409.44		3,771,669.66	4,117,079.10
2. State Lottery Revenue	8560	1,668,383.69		742,618.93	2,411,002.62
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		2,013,793.13	0.00	4,514,288.59	6,528,081.72
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,175,870.15		0.00	1,175,870.15
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	259,257.91		0.00	259,257.91
4. Books and Supplies	4000-4999	1,463.47		1,021,599.00	1,023,062.47
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	4,402.00			4,402.00
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			485,408.57	485,408.57
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,440,993.53	0.00	1,507,007.57	2,948,001.10
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	572,799.60	0.00	3,007,281.02	3,580,080.62
D. COMMENTS:					
Hotspots for students that do not have internet access at home, digital student subscriptions for curriculum.					

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	158,849.95	0.00	158,849.95	11,092.87		169,942.82
1110	Regular Education, K-12	77,171,724.48	28,272,734.02	105,444,458.50	7,363,436.51		112,807,895.01
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	1,492,019.79	246,101.94	1,738,121.73	121,377.16		1,859,498.89
3300	Independent Study Centers	240,417.54	83,505.06	323,922.60	22,620.28		346,542.88
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	3,790,415.95	571,825.08	4,362,241.03	304,625.63		4,666,866.66
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	3,427,923.04	470,488.99	3,898,412.03	272,235.35		4,170,647.38
4850	Migrant Education	28,064.99	0.00	28,064.99	1,959.84		30,024.83
5000-5999	Special Education	31,986,775.63	10,944,217.41	42,930,993.04	2,997,973.02		45,928,966.06
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	249,413.58	0.00	249,413.58	17,417.14		266,830.72
8500	Child Care and Development Services	0.00	1,060,496.40	1,060,496.40	74,056.98		1,134,553.38
Other Costs							
----	Food Services					481,111.37	481,111.37
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					1,389,147.90	1,389,147.90
----	Other Outgo					4,183,366.67	4,183,366.67
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	769,308.10		769,308.10
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(480,812.81)		(480,812.81)
----	Total General Fund and Charter Schools Funds Expenditures	118,545,604.95	41,649,368.90	160,194,973.85	11,475,290.07	6,053,625.94	177,723,889.86

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	157,269.90	1,580.05	0.00	0.00	0.00	0.00	0.00			0.00	0.00	158,849.95
1110	Regular Education, K-12	74,979,440.60	311,109.70	18,135.85	184.76	516,811.36	477.50	1,336,540.03			9,024.68	0.00	77,171,724.48
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,028,969.52	0.00	0.00	292,945.85	169,120.84	0.00	0.00			983.58	0.00	1,492,019.79
3300	Independent Study Centers	240,417.54	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	240,417.54
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	3,602,462.25	187,455.66	0.00	498.04	0.00	0.00	0.00			0.00	0.00	3,790,415.95
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	2,210,334.74	233,636.25	982,089.05	0.00	1,863.00	0.00	0.00			0.00	0.00	3,427,923.04
4850	Migrant Education	7,078.15	20,986.84	0.00	0.00	0.00	0.00	0.00			0.00	0.00	28,064.99
5000-5999	Special Education	20,926,879.56	1,717,369.82	6,035.01	0.00	5,896,316.12	3,440,175.12	0.00			0.00	0.00	31,986,775.63
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	547.14	0.00	0.00	0.00		248,866.44	0.00	0.00	0.00	249,413.58
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		103,152,852.26	2,472,138.32	1,006,807.05	293,628.65	6,584,111.32	3,440,652.62	1,336,540.03	248,866.44	0.00	10,008.26	0.00	118,545,604.95

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	11,773,082.32	15,363,629.47	1,136,022.23	28,272,734.02
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	246,101.94	0.00	0.00	246,101.94
3300	Independent Study Centers	54,287.20	29,217.86	0.00	83,505.06
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	571,825.08	0.00	0.00	571,825.08
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	470,488.99	0.00	0.00	470,488.99
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	8,288,825.27	1,767,680.78	887,711.36	10,944,217.41
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	651,446.30	409,050.10	0.00	1,060,496.40
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		22,056,057.10	17,569,578.21	2,023,733.59	41,649,368.90

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

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,286,293.31
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	6,899,996.65
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	3,769,812.94
5	Total Central Administration Costs in General Fund and Charter Schools Funds	11,956,102.90
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	118,545,604.95
2	Total Allocated Costs (from Form PCR, Column 2, Total)	41,649,368.90
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	160,194,973.85
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,879,133.29
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,457,107.70
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	6,680,256.04
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	11,016,497.03
D.	Total Direct Charged and Allocated Costs (B3 + C5)	171,211,470.88
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.98%

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)	481,111.37				481,111.37
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			1,389,147.90		1,389,147.90
Other Outgo (Objects 1000 - 7999)				4,183,366.67	4,183,366.67
Total Other Costs	481,111.37	0.00	1,389,147.90	4,183,366.67	6,053,625.94

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

135

57 72710 0000000
Form PCRAF
G8AXXZJ2T(2025-26)

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100- 3199 & 3900)	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	4,342,373.20	1,545,681.16	9,607,319.74	6,560,683.01	17,559,410.25	10,167.96	2,023,733.59
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	325.30	325.30	325.30		525.83	525.83	366.00
3100 Alternative Schools							
3200 Continuation Schools	6.80	6.80	6.80				
3300 Independent Study Centers	1.50	1.50	1.50		1.00	1.00	
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	15.80	15.80	15.80				
4110 Regular Education, Adult							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	13.00	13.00	13.00				
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	47.75	47.75	47.75	47.75	60.50	60.50	286.00
6000 ROC/P							
Other Goals							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services	18.00	18.00	18.00		14.00	14.00	
Other Funds							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	428.15	428.15	428.15	47.75	601.33	601.33	652.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(132,388.79)	0.00	(500,216.03)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							570,266.51	161,236.91
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	85,913.56	0.00	19,403.22	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							127,420.00	89,039.58
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	9,425.12	0.00	73,373.25	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	73,373.25
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	12,415.75	0.00	155,004.94	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							33,816.91	155,365.02
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	5,262.36	0.00	252,434.62	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	252,488.66
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
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	19,372.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							39,317.84	39,317.84
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	132,388.79	(132,388.79)	500,216.03	(500,216.03)	0.00	0.00	770,821.26	770,821.26

Woodland Joint Unified
Yolo County

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Actual vs. Actual Comparison Year
2025-26 Expenditures by LEA (LE-CY)

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Report SEMA
G8AXXZJ2T(2025-26)

Object Code		Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
UNDUPLICATED PUPIL COUNT										1,825.00	
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)											
1000-1999	Certificated Salaries	2,440,804.92	0.00	349,663.96	0.00	253,387.23	6,677,116.68			9,720,972.79	
2000-2999	Classified Salaries	2,557,085.70	0.00	0.00	0.00	189,522.68	4,581,635.22			7,328,243.60	
3000-3999	Employee Benefits	1,952,252.05	0.00	101,427.43	0.00	204,167.65	4,839,459.84			7,097,306.97	
4000-4999	Books and Supplies	285,913.88	0.00	0.00	0.00	10,623.85	120,025.90			416,563.63	
5000-5999	Services and Other Operating Expenditures	417,701.80	0.00	1,091.80	0.00	90,048.00	6,914,847.04			7,423,688.64	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
	Total Direct Costs	7,653,758.35	0.00	452,183.19	0.00	747,749.41	23,133,084.68	0.00		31,986,775.63	
7310	Transfers of Indirect Costs	55,284.93	0.00	0.00	0.00	3,833.41	0.00			59,118.34	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
PCRA	Program Cost Report Allocations	10,944,217.44									10,944,217.44
	Total Indirect Costs and PCR Allocations	10,999,502.37	0.00	0.00	0.00	3,833.41	0.00	0.00		11,003,335.78	
	TOTAL COSTS	18,653,260.72	0.00	452,183.19	0.00	751,582.82	23,133,084.68	0.00		42,990,111.41	
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)											
1000-1999	Certificated Salaries	81,753.55	0.00	0.00	0.00	87,007.62	0.00			168,761.17	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	189,522.68	4,246,163.36			4,435,686.04	
3000-3999	Employee Benefits	19,232.75	0.00	0.00	0.00	110,292.52	2,028,077.27			2,157,602.54	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
5000-5999	Services and Other Operating Expenditures	2,137.71	0.00	0.00	0.00	0.00	82,644.12			84,781.83	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
	Total Direct Costs	103,124.01	0.00	0.00	0.00	386,822.82	6,356,884.75	0.00		6,846,831.58	
7310	Transfers of Indirect Costs	7,445.23	0.00	0.00	0.00	0.00	0.00			7,445.23	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
	Total Indirect Costs	7,445.23	0.00	0.00	0.00	0.00	0.00	0.00		7,445.23	
	TOTAL BEFORE OBJECT 8980	110,569.24	0.00	0.00	0.00	386,822.82	6,356,884.75	0.00		6,854,276.81	
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									4,715,522.83	
	TOTAL COSTS									2,138,753.98	
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)											
1000-1999	Certificated Salaries	2,359,051.37	0.00	349,663.96	0.00	166,379.61	6,677,116.68			9,552,211.62	

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Actual vs. Actual Comparison Year
2025-26 Expenditures by LEA (LE-CY)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	2,557,085.70	0.00	0.00	0.00	0.00	335,471.86		2,892,557.56
3000-3999	Employee Benefits	1,933,019.30	0.00	101,427.43	0.00	93,875.13	2,811,382.57		4,939,704.43
4000-4999	Books and Supplies	285,913.88	0.00	0.00	0.00	10,623.85	120,025.90		416,563.63
5000-5999	Services and Other Operating Expenditures	415,564.09	0.00	1,091.80	0.00	90,048.00	6,832,202.92		7,338,906.81
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,550,634.34	0.00	452,183.19	0.00	360,926.59	16,776,199.93	0.00	25,139,944.05
7310	Transfers of Indirect Costs	47,839.70	0.00	0.00	0.00	3,833.41	0.00		51,673.11
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	10,944,217.44							10,944,217.44
	Total Indirect Costs and PCR Allocations	10,992,057.14	0.00	0.00	0.00	3,833.41	0.00	0.00	10,995,890.55
	TOTAL BEFORE OBJECT 8980	18,542,691.48	0.00	452,183.19	0.00	364,760.00	16,776,199.93	0.00	36,135,834.60
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								4,715,522.83
	TOTAL COSTS								40,851,357.43
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	536,888.74	0.00	22,169.89	0.00	0.00	3,406.44		562,465.07
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	29,776.67		29,776.67
3000-3999	Employee Benefits	151,922.77	0.00	4,889.95	0.00	0.00	22,166.42		178,979.14
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	21,252.37	0.00	0.00	0.00	0.00	0.00		21,252.37
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	710,063.88	0.00	27,059.84	0.00	0.00	55,349.53	0.00	792,473.25
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	710,063.88	0.00	27,059.84	0.00	0.00	55,349.53	0.00	792,473.25
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								4,715,522.83
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								18,608,131.58
	TOTAL COSTS								24,116,127.66

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

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Actual vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-PY)

142
57 72710 0000000
Report SEMA
G8AXXZJ2T(2025-26)

2024-25 Expenditures		A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2024-25 Report SEMA, 2024-25 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section			
2. Enter audit adjustments of 2024-25 special education expenditures from SACS2026ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)			

3. Enter restatements of 2025-26 special education beginning fund balances from SACS2026ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)			

4. Enter any other adjustments, not included in Line 1 (explain below)			

5. 2024-25 Expenditures, Adjusted for 2025-26 MOE Calculation (Sum lines 1 through 4)		0.00	0.00

C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2024-25 Report SEMA, 2024-25 Expenditures by LEA (LE-CY) worksheet		_____
2. Enter any adjustments not included in Line C1 (explain below)		_____

3. 2024-25 Unduplicated Pupil Count, Adjusted for 2025-26 MOE Calculation (Line C1 plus Line C2)		0.00

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

SELPA: Yolo County (BH)

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

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

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

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

SECTION 1

Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SECTION 2

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

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

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

SELPA:

Yolo County (BH)

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

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

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

(c)

Available for MOE reduction. (line (a) minus line (c), zero if negative)

0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

(e)

Available to set aside for EIS (line (b) minus line (e), zero if negative)

0.00 (f)

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

SECTION 3

Column A

Column B

Column C

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

SELPA: Yolo County (BH)

		Actual Expenditures (LE-CY Worksheet) FY 2025-26	Actual Expenditures Comparison Year FY 2024-25	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	42,990,111.41		
	b. Less: Expenditures paid from federal sources	2,138,753.98		
	c. Expenditures paid from state and local sources	40,851,357.43	38,010,539.84	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		38,010,539.84	
	Less: Exempt reduction(s) for SECTION1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	40,851,357.43	38,010,539.84	2,840,817.59
If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.				
		Actual FY 2025-26	Comparison Year FY 2024-25	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	42,990,111.41		
	b. Less: Expenditures paid from federal sources	2,138,753.98		
	c. Expenditures paid from state and local sources	40,851,357.43	3,800,539.84	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		3,800,539.84	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	40,851,357.43	3,800,539.84	
	d. Special education unduplicated pupil count	1,825.00	1,818.00	
	e. Per capita state and local expenditures (Test2c/Test2d)	22,384.31	2,090.51	20,293.80
If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.				
B. LOCAL EXPENDITURES ONLY METHOD				

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

SELPA: Yolo County (BH)

		Actual	Comparison Year	
		FY 2025-26	FY 2024-25	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	24,116,127.66	21,883,853.11	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		21,883,853.11	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	24,116,127.66	21,883,853.11	2,232,274.55
If the difference in Column C for the Section 3.Test 3 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.				
		Actual	Comparison Year	
		FY 2025-26	FY 2024-25	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
	a. Expenditures paid from local sources	24,116,127.66	21,883,853.11	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		21,883,853.11	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	24,116,127.66	21,883,853.11	
	b. Special education unduplicated pupil count	1,825.00	1,818.00	
	c. Per capita local expenditures (Test4a/Test4b)	13,214.32	12,037.32	1,176.99
If the difference in Column C for the Section 3.Test 4 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.				

Norma Palomar

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Title

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Email Address

SELPA: Yolo County (BH)

Object Code	Description	Yolo County Office of Education (BH00)	Davis Joint Unified (BH01)	Esparto Unified (BH02)	Washington Unified (BH03)	Winters Joint Unified (BH04)	Woodland Joint Unified (BH05)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Yolo County (BH)

Object Code	Description	Yolo County Office of Education (BH00)	Davis Joint Unified (BH01)	Esparto Unified (BH02)	Washington Unified (BH03)	Winters Joint Unified (BH04)	Woodland Joint Unified (BH05)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA:

Yolo County (BH)

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

SELPA:

Yolo County (BH)

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

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

Woodland Joint Unified
Yolo County

Unaudited Actuals
Special Education Maintenance of Effort
2026-27 Budget vs. Actual Comparison Year
2026-27 Budget by LEA (LB-B)

57 72710 0000000
Report SEMB
G8AXXZJ2T(2025-26)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDULICATED PUPIL COUNT								1,825.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,946,922.00	0.00	529,922.00	0.00	284,561.00	7,435,109.00		10,196,514.00
2000-2999	Classified Salaries	2,579,337.00	0.00	0.00	0.00	208,236.00	5,442,902.00		8,230,475.00
3000-3999	Employee Benefits	1,992,154.00	0.00	222,459.00	0.00	233,182.00	5,875,017.00		8,322,812.00
4000-4999	Books and Supplies	324,466.00	0.00	0.00	0.00	232,889.00	177,065.00		734,420.00
5000-5999	Services and Other Operating Expenditures	1,015,870.00	0.00	235.00	0.00	300,050.00	5,543,723.00		6,859,878.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,858,749.00	0.00	752,616.00	0.00	1,258,918.00	24,473,816.00	0.00	34,344,099.00
7310	Transfers of Indirect Costs	71,402.00	0.00	0.00	0.00	40,544.00	0.00		111,946.00
7350	Transfers of Indirect Costs - Interfund	1,232.00	0.00	0.00	0.00	0.00	0.00		1,232.00
	Total Indirect Costs	72,634.00	0.00	0.00	0.00	40,544.00	0.00	0.00	113,178.00
	TOTAL COSTS	7,931,383.00	0.00	752,616.00	0.00	1,299,462.00	24,473,816.00	0.00	34,457,277.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,901,132.00	0.00	529,922.00	0.00	203,870.00	7,435,109.00		10,070,033.00
2000-2999	Classified Salaries	2,579,337.00	0.00	0.00	0.00	0.00	379,364.00		2,958,701.00
3000-3999	Employee Benefits	1,980,760.00	0.00	222,459.00	0.00	104,656.00	3,374,744.00		5,682,619.00
4000-4999	Books and Supplies	290,311.00	0.00	0.00	0.00	232,246.00	177,065.00		699,622.00
5000-5999	Services and Other Operating Expenditures	1,013,370.00	0.00	235.00	0.00	300,050.00	5,509,996.00		6,823,651.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,764,910.00	0.00	752,616.00	0.00	840,822.00	16,876,278.00	0.00	26,234,626.00
7310	Transfers of Indirect Costs	61,644.00	0.00	0.00	0.00	40,495.00	0.00		102,139.00
7350	Transfers of Indirect Costs - Interfund	1,232.00	0.00	0.00	0.00	0.00	0.00		1,232.00
	Total Indirect Costs	62,876.00	0.00	0.00	0.00	40,495.00	0.00	0.00	103,371.00
	TOTAL BEFORE OBJECT 8980	7,827,786.00	0.00	752,616.00	0.00	881,317.00	16,876,278.00	0.00	26,337,997.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								5,966,287.00
	TOTAL COSTS								32,304,284.00

Unaudited Actuals
Special Education Maintenance of Effort
2026-27 Budget vs. Actual Comparison Year
2026-27 Budget by LEA (LB-B)

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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	484,398.00	0.00	89,094.00	0.00	0.00	0.00		573,492.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	82,311.00		82,311.00
3000-3999	Employee Benefits	165,379.00	0.00	25,632.00	0.00	0.00	51,545.00		242,556.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	649,777.00	0.00	114,726.00	0.00	0.00	133,856.00	0.00	898,359.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	649,777.00	0.00	114,726.00	0.00	0.00	133,856.00	0.00	898,359.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								5,966,287.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								18,070,128.00
	TOTAL COSTS								24,934,774.00

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

Unaudited Actuals
Special Education Maintenance of Effort
2026-27 Budget vs. Actual Comparison Year
2025-26 Expenditures by LEA (LE-B)

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57 72710 0000000
Report SEMB
G8AXXZJ2T(2025-26)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,825.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	2,440,804.92	0.00	349,663.96	0.00	253,387.23	6,677,116.68		9,720,972.79
2000-2999	Classified Salaries	2,557,085.70	0.00	0.00	0.00	189,522.68	4,581,635.22		7,328,243.60
3000-3999	Employee Benefits	1,952,252.05	0.00	101,427.43	0.00	204,167.65	4,839,459.84		7,097,306.97
4000-4999	Books and Supplies	285,913.88	0.00	0.00	0.00	10,623.85	120,025.90		416,563.63
5000-5999	Services and Other Operating Expenditures	417,701.80	0.00	1,091.80	0.00	90,048.00	6,914,847.04		7,423,688.64
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,653,758.35	0.00	452,183.19	0.00	747,749.41	23,133,084.68	0.00	31,986,775.63
7310	Transfers of Indirect Costs	55,284.93	0.00	0.00	0.00	3,833.41	0.00		59,118.34
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	10,944,217.44							10,944,217.44
	Total Indirect Costs	55,284.93	0.00	0.00	0.00	3,833.41	0.00	0.00	59,118.34
	TOTAL COSTS	7,709,043.28	0.00	452,183.19	0.00	751,582.82	23,133,084.68	0.00	32,045,893.97
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)								
1000-1999	Certificated Salaries	81,753.55	0.00	0.00	0.00	87,007.62	0.00		168,761.17
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	189,522.68	4,246,163.36		4,435,686.04
3000-3999	Employee Benefits	19,232.75	0.00	0.00	0.00	110,292.52	2,028,077.27		2,157,602.54
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	2,137.71	0.00	0.00	0.00	0.00	82,644.12		84,781.83
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	103,124.01	0.00	0.00	0.00	386,822.82	6,356,884.75	0.00	6,846,831.58
7310	Transfers of Indirect Costs	7,445.23	0.00	0.00	0.00	0.00	0.00		7,445.23
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	7,445.23	0.00	0.00	0.00	0.00	0.00	0.00	7,445.23
	TOTAL BEFORE OBJECT 8980	110,569.24	0.00	0.00	0.00	386,822.82	6,356,884.75	0.00	6,854,276.81
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								4,715,522.83
	TOTAL COSTS								2,138,753.98

Unaudited Actuals
Special Education Maintenance of Effort
2026-27 Budget vs. Actual Comparison Year
2025-26 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	2,359,051.37	0.00	349,663.96	0.00	166,379.61	6,677,116.68		9,552,211.62
2000-2999	Classified Salaries	2,557,085.70	0.00	0.00	0.00	0.00	335,471.86		2,892,557.56
3000-3999	Employee Benefits	1,933,019.30	0.00	101,427.43	0.00	93,875.13	2,811,382.57		4,939,704.43
4000-4999	Books and Supplies	285,913.88	0.00	0.00	0.00	10,623.85	120,025.90		416,563.63
5000-5999	Services and Other Operating Expenditures	415,564.09	0.00	1,091.80	0.00	90,048.00	6,832,202.92		7,338,906.81
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,550,634.34	0.00	452,183.19	0.00	360,926.59	16,776,199.93	0.00	25,139,944.05
7310	Transfers of Indirect Costs	47,839.70	0.00	0.00	0.00	3,833.41	0.00		51,673.11
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	10,944,217.44							10,944,217.44
	Total Indirect Costs	47,839.70	0.00	0.00	0.00	3,833.41	0.00	0.00	51,673.11
	TOTAL BEFORE OBJECT 8980	7,598,474.04	0.00	452,183.19	0.00	364,760.00	16,776,199.93	0.00	25,191,617.16
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								4,715,522.83
	TOTAL COSTS								29,907,139.99
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	536,888.74	0.00	22,169.89	0.00	0.00	3,406.44		562,465.07
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	29,776.67		29,776.67
3000-3999	Employee Benefits	151,922.77	0.00	4,889.95	0.00	0.00	22,166.42		178,979.14
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	21,252.37	0.00	0.00	0.00	0.00	0.00		21,252.37
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	710,063.88	0.00	27,059.84	0.00	0.00	55,349.53	0.00	792,473.25
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	710,063.88	0.00	27,059.84	0.00	0.00	55,349.53	0.00	792,473.25

Unaudited Actuals
Special Education Maintenance of Effort
2026-27 Budget vs. Actual Comparison Year
2025-26 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								4,715,522.83
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								18,608,131.58
	TOTAL COSTS								24,116,127.66

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

Unaudited Actuals
Special Education Maintenance of Effort
2026-27 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

SELPA: Yolo County (BH)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

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

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

Unaudited Actuals
Special Education Maintenance of Effort
2026-27 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

SELPA: Yolo County (BH)

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

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

If (b) is greater than (a).

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

If (b) is less than (a).

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

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

Unaudited Actuals
Special Education Maintenance of Effort
2026-27 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

SELPA: Yolo County (BH)

SECTION 3

		Column A	Column B	Column C
		Budgeted Amounts (LB-B Worksheet) FY 2026-27	Actual Expenditures Comparison Year FY 2025-26	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	34,457,277.00		
	b. Less: Expenditures paid from federal sources	2,152,993.00		
	c. Expenditures paid from state and local sources	32,304,284.00	24,181,870.00	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		24,181,870.00	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	32,304,284.00	24,181,870.00	8,122,414.00
	If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.			
		Budgeted Amounts FY 2026-27	Comparison Year FY 2025-26	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	34,457,277.00		
	b. Less: Expenditures paid from federal sources	2,152,993.00		
	c. Expenditures paid from state and local sources	32,304,284.00	24,181,870.00	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		24,181,870.00	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	32,304,284.00	24,181,870.00	

Unaudited Actuals
Special Education Maintenance of Effort
2026-27 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

SELPA: Yolo County (BH)

d. Special education unduplicated pupil count	1,825.00	1,818.00	
e. Per capita state and local expenditures (Test2c/Test2d)	17,700.98	13,301.36	4,399.62

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

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2026-27	Comparison Year FY 2024-25	Difference
Test 3 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	24,934,774.00	24,467,091.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		24,467,091.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	24,934,774.00	24,467,091.00	467,683.00

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

	Budget FY 2026-27	Comparison Year FY 2024-25	Difference
Test 4 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	24,934,774.00	24,467,091.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		24,467,091.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	24,934,774.00	24,467,091.00	
b. Special education unduplicated pupil count	1,825.00	1,818.00	
c. Per capita local expenditures (Test4a/Test4b)	13,662.89	13,458.25	204.64

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

Norma Palomar

530-406-3219

Unaudited Actuals
Special Education Maintenance of Effort
2026-27 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

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57 72710 0000000
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G8AXXZJ2T(2025-26)

SELPA: Yolo County (BH)

Contact Name

Director, Fiscal Services

Title

Telephone Number

norma.palomar@wjusd.org

Email Address

SELPA: Yolo County (BH)

Object Code	Description	Yolo County Office of Education (BH00)	Davis Joint Unified (BH01)	Esparto Unified (BH02)	Washington Unified (BH03)	Winters Joint Unified (BH04)	Woodland Joint Unified (BH05)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

Unaudited Actuals
Special Education Maintenance of Effort
2026-27 Budget vs. Actual Comparison Year
2026-27 Budget by SELPA (SB-B)

SELPA: Yolo County (BH)

Object Code	Description	Yolo County Office of Education (BH00)	Davis Joint Unified (BH01)	Esparto Unified (BH02)	Washington Unified (BH03)	Winters Joint Unified (BH04)	Woodland Joint Unified (BH05)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

Unaudited Actuals
Special Education Maintenance of Effort
2026-27 Budget vs. Actual Comparison Year
2026-27 Budget by SELPA (SB-B)

SELPA:

Yolo County (BH)

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

Unaudited Actuals
Special Education Maintenance of Effort
2026-27 Budget vs. Actual Comparison Year
2026-27 Budget by SELPA (SB-B)

SELPA:

Yolo County (BH)

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

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

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

Woodland Joint Unified

Yolo County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHK-FUNDxRESOURCE - (Warning) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
13-7034-0-0000-0000-9110	13	7034	\$769.06
Explanation: This grant is managed by Food Services.			
13-7034-0-0000-0000-9200	13	7034	\$11,937.00
Explanation: This grant is managed by Food Services.			
13-7034-0-0000-0000-9740	13	7034	\$12,706.06
Explanation: This grant is managed by Food Services.			
13-7034-0-0000-0000-9791	13	7034	\$119,370.00
Explanation: This grant is managed by Food Services.			
13-7034-0-0000-0000-979Z	13	7034	\$12,706.06
Explanation: This grant is managed by Food Services.			
13-7034-0-0000-3700-4300	13	7034	\$5,726.98
Explanation: This grant is managed by Food Services.			
13-7034-0-0000-3700-4400	13	7034	\$26,469.18
Explanation: This grant is managed by Food Services.			
13-7034-0-0000-3700-5800	13	7034	\$25,152.26
Explanation: This grant is managed by Food Services.			
13-7034-0-0000-3700-8520	13	7034	(\$49,315.52)
Explanation: This grant is managed by Food Services.			

GENERAL LEDGER CHECKS

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

Exception

FUND	RESOURCE	OBJECT	VALUE
01	6331	8590	(\$4,787.08)
Explanation: The original A/R accrual was set up higher than the final grant allocation. The revenue line was reduced to reflect actuals and zero out the closed grant, resulting in a net negative line balance for the period.			
09	6230	8590	(\$62,870.10)
Explanation: Established a liability for funds owed to CDE.			
13	7034	8520	(\$49,315.52)
Explanation: CDE recovered funds; this was applied to the revenue line.			

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

Exception

FUND	RESOURCE	VALUE
01	6331	(\$4,787.08)
Explanation: The original A/R accrual was set up higher than the final grant allocation. The revenue line was reduced to reflect actuals and zero out the closed grant, resulting in a net negative line balance for the period.		
09	6230	(\$62,870.10)
Explanation: Established a liability for funds owed to CDE.		
13	7034	(\$49,315.52)
Explanation: CDE recovered funds; this was applied to the revenue line.		

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

Woodland Joint Unified

Yolo County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKRESOURCE - (Warning) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-6230-0-0000-0000-9740	6230	\$230,627.31
Explanation: Unspent funds owed to CDE		
01-6230-0-0000-0000-9791	6230	\$230,627.31
Explanation: Unspent funds owed to CDE		
01-6230-0-0000-0000-979Z	6230	\$230,627.31
Explanation: Unspent funds owed to CDE		

CHK-FUNDxRESOURCE - (Warning) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-6230-0-0000-0000-9740	01	6230	\$230,627.31
Explanation: Unspent funds owed to CDE			
01-6230-0-0000-0000-9791	01	6230	\$230,627.31
Explanation: Unspent funds owed to CDE			
01-6230-0-0000-0000-979Z	01	6230	\$230,627.31
Explanation: Unspent funds owed to CDE			
13-7034-0-0000-0000-9740	13	7034	\$12,706.06
Explanation: This grant is managed by Food Services			
13-7034-0-0000-0000-9791	13	7034	\$12,706.06
Explanation: This grant is managed by Food Services			
13-7034-0-0000-0000-979Z	13	7034	\$12,706.06
Explanation: This grant is managed by Food Services			

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

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6230-0-0000-0000-9740	6230	9740	\$230,627.31
Explanation: Unspent funds owed to CDE			

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

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6230-0-0000-0000-9791	6230	9791	\$230,627.31