Flournoy Union
Elementary School District
PO Box 2260; 15850 Paskenta Rd. Flournoy, CA 96029 www.flournoyschool.org 530-833-5331; 530-833-5332 fax

BOARD MEETING AGENDA
Tuesday, September 16, 2025 at 6:15 pm

MISSION STATEMENT: The Mission of Flournoy Elementary School is to provide academic excellence, responsible citizens, and a lifelong desire for learning in a safe environment.

DATE: Tuesday, September 16, 2025 at 6:15 pm
TYPE: Public Hearing Board Meeting
LOCATION: Flournoy School District, Building 1

BOARD MEETING AGENDA POSTED: 09/12/2025 Flournoy School, Flournoy Store and Paskenta Store
NOTICE OF PUBLIC HEARING POSTED: 09/05/2025 Flournoy School, Flournoy Store and Paskenta Store

1. **PUBLIC MEETING CALL TO ORDER BY PRESIDING OFFICER** __ , at _______ p.m.

Roll call

- ☐ Cathy Bjornestad-Tobin
- ☐ Tyson Freund
- ☐ Nicole Durant
- ☐ Bryson Schenk
- ☐ Vacancy

PUBLIC COMMENT PERTAINING TO AGENDA

Comments on Closed Session Agenda Items, (below). **Any person wishing to speak to any item on the Closed Session Agenda will be granted three minutes to make a presentation.**

Comments from the Floor: **At this time, any person wishing to speak to any item not on the Agenda will be granted three minutes to make a presentation. No action may be taken at this meeting on items addressed during these comments.**

Comments on Agenda Items: **At this time, any person wishing to speak to any item on the Agenda will be granted three minutes to make a presentation.**

2. **PUBLIC SESSION**
3. **PLEDGE OF ALLEGIANCE**

Recognize staff present:

- ☐ Rachel Davis, Superintendent
- ☐ Melinda Flournoy, Business Manager
- ☐ Heather Flournoy, Teacher
- ☐ Cody Weston, Custodian
- ☐ Mei Vance, Instructional Aide
- ☐ Thalia Souza, Instructional Aide
- ☐ Maria Hererra, Cook/Manager

4. **APPROVAL OF AGENDA** __ / __ __ / __ / __
Motion/Second *Ayes/Noes /Abstain*

5. **APPROVAL OF MINUTES FROM THE MEETINGS OF:** **Tuesday, August 19,2025**
__ / __ __ / __ / __
Motion/Second *Ayes/Noes /Abstain*

6. **COMMENTS**
   1. From members of the Board of Education
   2. From the Superintendent and Business Manager
   3. From the Staff/Teachers

7. **GENERAL FUNCTION CONSENT ITEMS**
   1. Bills and warrants for: **August 2025** __ / __ __ / __ / __
   Motion/Second *Ayes/Noes /Abstain*
   2. MOUs/Agreements:
      - MOU between TCDE and FUESD for Mild/Moderate Specialist Program Services (Resource)
      - MOU between TCDE and FUESD for School Nursing Services
      - MOU between TCDE and FUESD for Psychological Services
      - MOU between TCDE and FUESD for Speech Services

   __ / __ __ / __ / __
   Motion/Second *Ayes/Noes /Abstain*

8. **DISCUSSION/ACTION ITEMS:** **(Attachments)**
   1. Consider approval of Resolution Regarding Sufficiency of Instructional Materials and approval of Certification. __ / __ __ / __ / __
   Motion/Second *Ayes/Noes /Abstain*
   2. Consider approval of the 2024/25 Unaudited Actuals (pursuant to Ed. Code Section 41200) __ / __ __ / __ / __
   Motion/Second *Ayes/Noes /Abstain*
   3. Consider approval of Resolution 24/25-1 Adopting the GANN Limit
   __ / __ __ / __ / __
   Motion/Second *Ayes/Noes /Abstain*
   4. Consider approval of the Prop 28 Arts and Music Annual Report
   __ / __ __ / __ / __
   Motion/Second *Ayes/Noes /Abstain*

9. **DISCUSSION ON NEXT BOARD MEETING**
   1. Next meeting date: Tuesday, October 15, 2024, 6:15 PM .
   2. Possible items for action/discussion

10. **FURTHER COMMENTS**
    1. From members of the Board of Education
    2. From the Superintendent
    3. From the Business Manager

__ **Adjournment at __________ p.m.**

Flournoy Union
Elementary School District
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BOARD MEETING AGENDA
Tuesday, September 16, 2025 at 6:15 pm

MISSION STATEMENT: The Mission of Flournoy Elementary School is to provide academic excellence, responsible citizens, and a lifelong desire for learning in a safe environment.

DATE: Tuesday, September 16, 2025 at 6:15 pm
TYPE: Public Hearing Board Meeting
LOCATION: Flournoy School District, Building 1

BOARD MEETING AGENDA POSTED: 09/12/2025 Flournoy School, Flournoy Store and Paskenta Store
NOTICE OF PUBLIC HEARING POSTED: 09/05/2025 Flournoy School, Flournoy Store and Paskenta Store

1. **PUBLIC MEETING CALL TO ORDER BY PRESIDING OFFICER** __ , at _______ p.m.

Roll call

- ☐ Cathy Bjornestad-Tobin
- ☐ Tyson Freund
- ☐ Nicole Durant
- ☐ Bryson Schenk
- ☐ Vacancy

PUBLIC COMMENT PERTAINING TO AGENDA

Comments on Closed Session Agenda Items, (below). **Any person wishing to speak to any item on the Closed Session Agenda will be granted three minutes to make a presentation.**

Comments from the Floor: **At this time, any person wishing to speak to any item not on the Agenda will be granted three minutes to make a presentation. No action may be taken at this meeting on items addressed during these comments.**

Comments on Agenda Items: **At this time, any person wishing to speak to any item on the Agenda will be granted three minutes to make a presentation.**

2. **PUBLIC SESSION**
3. **PLEDGE OF ALLEGIANCE**

Recognize staff present:

- ☐ Rachel Davis, Superintendent
- ☐ Melinda Flournoy, Business Manager
- ☐ Heather Flournoy, Teacher
- ☐ Cody Weston, Custodian
- ☐ Mei Vance, Instructional Aide
- ☐ Thalia Souza, Instructional Aide
- ☐ Maria Hererra, Cook/Manager

4. **APPROVAL OF AGENDA**

__ / __ __ / __ / __
Motion/Second *Ayes/Noes /Abstain*

5. **APPROVAL OF MINUTES FROM THE MEETINGS OF:** **Tuesday, August 19,2025**

__ / __ __ / __ / __
Motion/Second *Ayes/Noes /Abstain*

6. **COMMENTS**
   1. From members of the Board of Education
   2. From the Superintendent and Business Manager
   3. From the Staff/Teachers

7. **GENERAL FUNCTION CONSENT ITEMS**
   1. Bills and warrants for: **August 2025**

   __ / __ __ / __ / __
   Motion/Second *Ayes/Noes /Abstain*

   2. MOUs/Agreements:
      - MOU between TCDE and FUESD for Mild/Moderate Specialist Program Services (Resource)
      - MOU between TCDE and FUESD for School Nursing Services
      - MOU between TCDE and FUESD for Psychological Services
      - MOU between TCDE and FUESD for Speech Services

   __ / __ __ / __ / __
   Motion/Second *Ayes/Noes /Abstain*

8. **DISCUSSION/ACTION ITEMS:** **(Attachments)**
   1. Consider approval of Resolution Regarding Sufficiency of Instructional Materials and approval of Certification.

   __ / __ __ / __ / __
   Motion/Second *Ayes/Noes /Abstain*

   2. Consider approval of the 2024/25 Unaudited Actuals (pursuant to Ed. Code Section 41200)

   __ / __ __ / __ / __
   Motion/Second *Ayes/Noes /Abstain*

   3. Consider approval of Resolution 24/25-1 Adopting the GANN Limit

   __ / __ __ / __ / __
   Motion/Second *Ayes/Noes /Abstain*

9. **DISCUSSION ON NEXT BOARD MEETING**
   1. Next meeting date: ____Tuesday, October 15, 2024, 6:15 PM___.
   2. Possible items for action/discussion

10. **FURTHER COMMENTS**
    1. From members of the Board of Education
    2. From the Superintendent
    3. From the Business Manager

__ **Adjournment at __________ p.m.**

Flournoy Union
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PO Box 2260; 15850 Paskenta Rd. Flournoy, CA 96029 www.flournoyschool.org 530-833-5331; 530-833-5332 fax

5.

BOARD MEETING MINUTES
Tuesday, August 19, 2025 at 6:15 pm

MISSION STATEMENT: The Mission of Flournoy Elementary School is to provide academic excellence, responsible citizens, and a lifelong desire for learning in a safe environment.

DATE: Tuesday, August 19, 2025 at 6:15 pm
TYPE: Regular Board Meeting
LOCATION: Flournoy School District, Building 1

BOARD MEETING AGENDA POSTED: 08/15/2025 Flournoy School, Flournoy Store and Paskenta Store

1. **PUBLIC MEETING CALL TO ORDER BY PRESIDING OFFICER** **Cathy Tobin , at 6:22 p.m.**
Roll call

- ☑ ~~Cathy Bjornestad-Tobin~~
- ☑ ~~Tyson Freund~~
- ☑ ~~Nicole Durant~~
- ☐ Bryson Schenk
- ☐ Vacancy

PUBLIC COMMENT PERTAINING TO AGENDA

Comments on Closed Session Agenda Items, (below). Any person wishing to speak to any item on the Closed Session Agenda will be granted three minutes to make a presentation.
Comments from the Floor: At this time, any person wishing to speak to any item **not on** the Agenda will be granted three minutes to make a presentation. No action may be taken at this meeting on items addressed during these comments.
Comments on Agenda Items: At this time, any person wishing to speak to any item **on** the Agenda will be granted three minutes to make a presentation.

2. **PUBLIC SESSION**
3. **PLEDGE OF ALLEGIANCE**

Recognize staff present:

- ☑ ~~Rachel Davis, Superintendent~~
- ☑ ~~Melinda Flournoy, Business Manager~~
- ☐ Heather Flournoy, Teacher
- ☐ Cody Weston, Custodian
- ☐ Mei Vance, Instructional Aide
- ☐ Thalia Souza, Instructional Aide
- ☐ Maria Hererra, Cook/Manager

4. **APPROVAL OF AGENDA** *TF / ND* *3 / 0 / 0*
Motion/Second *Ayes/Noes /Abstain*

5. **APPROVAL OF MINUTES FROM THE MEETING OF:** **06/17/2025 & 06/18/2025**

ND / TF ***3 / 0 / 0***

Motion/Second ***Ayes/Noes /Abstain***

6. **COMMENTS**
   1. From members of the Board of Education
   2. From the Superintendent and Business Manager - Back to school night August 28th 5:30
   3. From the Staff/Teachers

7. **GENERAL FUNCTION CONSENT ITEMS**
   1. Bills and warrants for: **June & July 2025**
   2. MOUs/Agreements: **SARB Coordinator Program Participation Contract 2025-26**

TF / ND ***3 / 0 / 0***

Motion/Second ***Ayes/Noes /Abstain***

8. **DISCUSSION/ACTION ITEMS:** **(Attachments)**
   1. Consider approval of the Quarterly Report on Williams Uniform Complaints Ed Code 35186(d)

      TF / ND ***3 / 0 / 0***

      Motion/Second ***Ayes/Noes /Abstain***
   2. Information only of the 2025/26 45 Day Budget Revision for FUESD Ed Code 42127(h)
   3. Consider approval of the revised 2025/26 Budget Overview for Parents **REMOVED**
   4. Consider approval of the following board policies
      a. BP/AR 3230 Federal Grant Funds
      b. BP 4156.2 Awards and Recognition

      ND / TF ***3 / 0 / 0***

      Motion/Second ***Ayes/Noes /Abstain***

9. **DISCUSSION ON NEXT BOARD MEETING**
   1. Next meeting date:____Tuesday, September 16, 2025, 6:15 PM___.
   2. Possible items for action/discussion
      - Instructional Materials Resolution
      - GANN Resolution
      - Unaudited Financial Statements
      - Approve EPA Expenditures
      - Consider approval of the revised 2025/26 Budget Overview for Parents

10. **FURTHER COMMENTS**
    1. From members of the Board of Education
    2. From the Superintendent
    3. From the Business Manager

__ **Adjournment at __________ p.m.**

Checks Dated 08/01/2025 through 08/31/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40289569	08/06/2025	AT&T/Calnet	01-5901	PHONE		70.02
40289570	08/06/2025	California Safety Company	01-5507	SECURITY/FIRE MONITORING		230.00
40289571	08/06/2025	Diverse Network Associates Inc	01-5800	CATAPULT CONNECT	179.75	
				CMS WEBSITE HOSTING	1,495.00	1,674.75
40289572	08/06/2025	Coastal Business Systems Inc.	01-5600	COPIER LEASE		619.37
40289573	08/06/2025	CSBA	01-5800	CSBA/ELA MEMBERSHIP 25/26	836.00	
				GAMUT/POLICY 25/26	575.00	1,411.00
40289574	08/06/2025	Diamond M Fire Protection, Inc	01-5800	ANNUAL FIRE SPRINKLER/PUMP INSPECTION		900.00
40289575	08/06/2025	EMS LINQ, LLC	13-5800	TITAN CAFETERIA		2,015.46
40289576	08/06/2025	Green Waste	01-5506	GARBAGE		349.10
40289577	08/06/2025	Curriculum Associates, LLC	01-5833	i-READY		2,927.50
40289578	08/06/2025	JACK SCHREDER & ASSOCIATES INC	01-5800	JUNE 2025 SCHOOL FACILITY PROGRAM		185.00
40289579	08/06/2025	Northern CA Schools Ins Group	01-5450	25/26 PREMIUMS		17,453.06
40289580	08/06/2025	Pacific Gas & Electric Co	01-5503	ELECTRIC		4,241.55
40289581	08/06/2025	Patterson Electric	01-5600	KITCHEN OVEN WIRING		2,695.66
40289582	08/06/2025	READ NATURALLY INC	01-4300	READ LIVE LICENSES		910.00
40289583	08/06/2025	Schools Excess Liability Fund	01-5450	SELF AB-218		4,211.08
40289584	08/06/2025	ACCELERATE LEARNING INC.	01-4300	STEM SCOPES		423.00
40289585	08/06/2025	TCSIG	76-9513	HEALTH INSURANCE PREMIUMS	11,600.00	
			76-9522	HEALTH INSURANCE PREMIUMS	2,376.00	
			76-9552	HEALTH INSURANCE PREMIUMS	524.00	
			76-9553	HEALTH INSURANCE PREMIUMS	158.00	14,658.00
40289586	08/06/2025	Tehama Co Dept of Education	01-5800	TECH SVCS 2024-2025		11,016.00
40289587	08/06/2025	Tehama Co. Dept of Env Health	01-5800	NON TRANSIENT/COMMUNITY WATER SYSTEM		595.00
40289588	08/06/2025	US Bank	01-4300	CLASSROOM SUBSCRIPTIONS, MAINTENANCE	4,319.82	
			01-5300	CLASSROOM SUBSCRIPTIONS, MAINTENANCE	19.99	4,339.81
40290579	08/27/2025	ABSOLUTE HEATING & AIR INC.	01-5600	HVAC DIAGNOSTIC AND REPAIR		436.00
40290580	08/27/2025	REILLY'S MUFFLERS	01-4300	DIRECT FIT 4 CAT SYSTEM		3,170.03
40290581	08/27/2025	California Safety Company	01-5507	ANNUAL FIRE ALARM TEST	472.50	
				AUGUST MONTHLY FIRE/BURG ALARM	230.00	702.50
40290582	08/27/2025	FGL Environmental	01-5502	DRINKING WATER TESTING		39.00
40290583	08/27/2025	FORMATIVE LOOP, INC.	01-4300	2025-26 MATH FLUENCY RENEWAL		285.00
40290584	08/27/2025	GOLD STAR FOODS, INC	13-4700	CAFETERIA FOOD		333.08
40290585	08/27/2025	Green Waste	01-5506	GARBAGE		349.10

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

ERP for California

Checks Dated 08/01/2025 through 08/31/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40290586	08/27/2025	HEINEMANN	01-4300	MATH EXPRESSIONS CURRICULUM		989.13
40290587	08/27/2025	HERTZ FURNITURE SYSTEMS, LLC	01-4400	CAFETERIA TABLES		22,138.80
40290588	08/27/2025	North State Electric & Pump	01-5600	BAKER TANK RENTAL JUN 16-JULY 15 2025		2,000.00
40290589	08/27/2025	NORTH STATE WATER TREATMENT	01-5502	DRINKING WATER SAMPLING		350.00
40290590	08/27/2025	Pacific Gas & Electric Co	01-5503	ELECTRIC	1,110.30	
				ELKINS ELECTRIC	83.56	1,193.86
40290591	08/27/2025	PASKENTA COMMUNITY SVS DIST.	01-5502	ELKINS WATER		70.00
40290592	08/27/2025	McCoy's Hardware & Farm Supply	01-4300	MAINTENANCE SUPPLIES		72.14
40290593	08/27/2025	TCSIG	76-9513	HEALTH INSURANCE PREMIUMS	5,800.00	
			76-9522	HEALTH INSURANCE PREMIUMS	1,188.00	
			76-9552	HEALTH INSURANCE PREMIUMS	262.00	
			76-9553	HEALTH INSURANCE PREMIUMS	79.00	7,329.00
40290594	08/27/2025	Tehama Co Dept of Education	01-5800	TECH SVCS 2024/2025		5,016.00
40290595	08/27/2025	Wilgus Fire Control, Inc.	01-5600	CAFETERIA RANGE HOOD SERVICE	339.71	
				ELKINS RANGE HOOD SERVICE	636.61	976.32
				Total Number of Checks	**37**	**116,375.32**

Fund Summary

Fund	Description		Check Count	Expensed Amount
01	GENERAL		33	92,039.78
13	CAFETERIA SPEC REV		2	2,348.54
76	WARRANT/PASS-THRU		2	21,987.00
	Total Number of Checks	37		116,375.32
	Less Unpaid Sales Tax Liability			.00
	Net (Check Amount)			**116,375.32**

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

TEHAMA COUNTY
Special Education Local Plan Area

7.2

MEMORANDUM OF UNDERSTANDING

This Agreement is entered into by and between the **Tehama County Department of Education**, herein called DEPARTMENT, and **Flournoy School District**, herein called DISTRICT, for the provision of **Mild/Moderate (M/M) Specialist Program services** to the District. The parties agree as follows:
The term of this agreement is **July 1, 2025** through **June 30, 2026.**

A. The DEPARTMENT agrees to:

1. Provide education specialist program service during the period of July 1, 2025 through June 30, 2026, based on student needs. The approximate projected allocation is 0.20 full-time equivalent (FTE). The individual(s) providing the service shall remain an employee of the DEPARTMENT.
2. The DEPARTMENT reserves the right to change the education specialist program service allocation based on student needs that enter or leave the DISTRICT with this service needs.
3. Invoice DISTRICT the sum of the remaining billback deficit based on the projected rate of $15,529.26 per 1.0 FTE; Estimated .20 expense is **$3,105.85**. An estimate of the amount to be invoiced will be made in June and the billing will occur after the Department has "closed the books" for the 2025-26 fiscal year. Payment shall be due and payable **thirty (30) days** after receipt of the invoice by DISTRICT. Payment will be adjusted accordingly in the case of any change in allocation of education specialist program. *Payment will be adjusted accordingly in the case of any change in the rate resulting from cost of living adjustments or re-negotiated rates to the appropriate salary schedule or the Department's contributions for the employee benefits.*

B. The DISTRICT agrees to:

1. Provide adequate facilities and support including technology, curriculum, materials and supplies, and access to a computer and printer for IEP and report writing to enable the education specialist service provider to perform services.
2. Provide program support including, but not limited to, scheduling, curriculum decisions and support, day-to-day problem solving, and program monitoring in collaboration with DEPARTMENT staff.
3. Pay the DEPARTMENT for the costs of services at the invoiced rate specified in Item A-3, above.

Each party hereto agrees to hold harmless and to indemnify the other party, its officers and employees, against liability for damages for death or bodily injury to persons, injury to property, or any other loss, damage, or expense arising from the negligence, willful misconduct or omission of the party which committed the act, and while acting under the terms and conditions of the Agreement.

Either party not intending to continue or intending to revise this Agreement for the succeeding year shall give written notice of such intent no later than **January 2, 2026.**

Should any action be brought to enforce any of the terms of this Agreement, the prevailing party shall be entitled to reasonable attorney's fees.

The provisions of this agreement are agreed to by both parties as certified by the signatures below:

Richard DuVarney
Richard DuVarney (Aug 27, 2025 11:33:56 PDT)
Richard DuVarney, Superintendent
Tehama County Department of Education
08/27/2025
Date

Rachel Davis (Sep 7, 2025 15:26:43 PDT)
Rachel Davis, Superintendent
Flournoy School District
09/07/2025
Date

TEHAMA COUNTY
Special Education Local Plan Area

MEMORANDUM OF UNDERSTANDING

This Agreement is entered into by and between the **Tehama County Department of Education**, herein called DEPARTMENT, and **Flournoy School District**, herein called DISTRICT, for the provision of **school nursing services** to the District. The parties agree as follows:

The term of this agreement is **July 1, 2025** through **June 30, 2026.**

A. The DEPARTMENT agrees to:
   1. Provide 0.03 full-time equivalent (FTE) of school nursing service during the period of July 1, 2025 through June 30, 2026. The individual(s) providing the service shall remain an employee of the DEPARTMENT.
   2. Invoice DISTRICT the sum of **$4,570** based on the projected rate of **$145,279** per one (1.0) FTE. This rate is based on the average cost for salary and benefits for the pupil personnel services staff and average cost of 4000, 5000, and 6000 object code expenditures for the pupil personnel service program that is allocated to the district. Additionally, the district will be invoiced for actual usage of services that exceed their allocated FTE. The rate is based on the average cost for one day per week of salary and benefits for the pupil personnel services staff and the "shared" average cost of 4000, 5000, and 6000 object code expenditures for the pupil personnel service program. Additionally, as this is general education nursing, an indirect cost will be included (Tehama County Department of Education 2025-2026 Indirect rate 4.85%). An estimate of the amount to be invoiced will be made in June and the billing will occur after the Department has "closed the books" for the 2025-26 fiscal year. Payment shall be due and payable **thirty (30) days** after receipt of the invoice by DISTRICT.

B. The DISTRICT agrees to:
   1. Provide adequate facilities and support including technology, materials and supplies, and access to a computer and printer for district and state reporting requirements and other reports to enable the pupil personnel service provider to perform services.
   2. Pay the DEPARTMENT for the costs of services at the invoiced rate specified in Item A-2 and A-3, above.

Payment will be adjusted accordingly in the case of any change in the rate resulting from cost of living adjustments or re-negotiated rates to the appropriate salary schedule or the Department's contributions for the employee benefits.

Each party hereto agrees to hold harmless and to indemnify the other party, its officers and employees, against liability for damages for death or bodily injury to persons, injury to property, or any other loss, damage, or expense arising from the negligence, willful misconduct or omission of the party which committed the act, and while acting under the terms and conditions of the Agreement.

Either party not intending to continue or intending to revise this Agreement for the succeeding year shall give written notice of such intent no later than **January 02, 2026.**

Should any action be brought to enforce any of the terms of this Agreement, the prevailing party shall be entitled to reasonable attorney's fees.

The provisions of this agreement are agreed to by both parties as certified by the signatures below:

Richard DuVarney	[signature]
Richard DuVarney (Aug 27, 2025 11:33:56 PDT)	Rachel Davis (Sep 7, 2025 15:26:43 PDT)
Richard DuVarney, Superintendent Tehama County Department of Education	Rachel Davis, Superintendent Flournoy School District
08/27/2025	09/07/2025
Date	Date

MEMORANDUM OF UNDERSTANDING

This Agreement is entered into by and between the **Tehama County Department of Education**, herein called DEPARTMENT, and **Flournoy School District**, herein called **DISTRICT**, for the provision of **psychological services** to the District. The parties agree as follows:

The term of this agreement is **July 1, 2025** through **June 30, 2026.**

A. The DEPARTMENT agrees to:
   1. Provide psychological service during the period of July 1, 2025 through June 30, 2026 on a Fee for Services (FFS) basis. The individual(s) providing the service shall remain an employee of the DEPARTMENT.
   2. Invoice DISTRICT based on the actual usage of services, prorated portion of one day a week. The rate is based on the average cost for one day per week of salary and benefits for the pupil personnel services staff and the "shared" average cost of 4000, 5000, and 6000 object code expenditures for the pupil personnel service program. An estimate of the amount to be invoiced will be made in June and the billing will occur after the Department has "closed the books" for the 2025-26 fiscal year. Payment shall be due and payable **thirty (30) days** after receipt of the invoice by DISTRICT. *Payment will be adjusted accordingly in the case of any change in the rate resulting from cost of living adjustments or re-negotiated rates to the appropriate salary schedule or the Department's contributions for the employee benefits.*

B. The DISTRICT agrees to:
   1. Provide adequate facilities and support including technology, materials and supplies, and access to a computer and printer for IEP and report writing to enable the pupil personnel service provider to perform services.
   2. Pay the DEPARTMENT for the costs of services at the invoiced rate specified in Item A-2, above.

Each party hereto agrees to hold harmless and to indemnify the other party, its officers and employees, against liability for damages for death or bodily injury to persons, injury to property, or any other loss, damage, or expense arising from the negligence, willful misconduct or omission of the party which committed the act, and while acting under the terms and conditions of the Agreement.

Either party not intending to continue or intending to revise this Agreement for the succeeding year shall give written notice of such intent no later than **January 2, 2026.**

Should any action be brought to enforce any of the terms of this Agreement, the prevailing party shall be entitled to reasonable attorney's fees.

The provisions of this agreement are agreed to by both parties as certified by the signatures below:

Richard DuVarney	
Richard DuVarney (Aug 27, 2025 11:33:56 PDT)	Rachel Davis (Sep 7, 2025 15:26:43 PDT)
Richard DuVarney, Superintendent Tehama County Department of Education	Rachel Davis, Superintendent Flournoy School District
08/27/2025	09/07/2025
Date	Date

TEHAMA COUNTY
Special Education Local Plan Area

MEMORANDUM OF UNDERSTANDING

This Agreement is entered into by and between the **Tehama County Department of Education**, herein called DEPARTMENT, and **Flournoy School District**, herein called DISTRICT, for the provision of **speech services** to the District. The parties agree as follows:

The term of this agreement is **July 1, 2025** through **June 30, 2026.**

A. The DEPARTMENT agrees to:
   1. Provide speech services during the period of July 1, 2025 through June 30, 2026. The individual(s) providing the service shall remain an employee of the DEPARTMENT.
   2. Invoice DISTRICT the sum of the remaining billback deficit. This is based on the Speech/ Language Program agreement. The portion of the deficit cost per student is currently estimated at $452.56. An estimate of the amount to be invoiced will be made in June and the billing will occur after the Department has "closed the books" for the 2025-26 fiscal year. Payment shall be due and payable **thirty (30) days** after receipt of the invoice by DISTRICT. Payment will be adjusted accordingly in the case of any change in the number of cases supported by the provider. *Payment will be adjusted accordingly in the case of any change in the rate resulting from cost of living adjustments or re-negotiated rates to the appropriate salary schedule or the Department's contributions for the employee benefits. Due to the mass shortage of Speech/Language Pathologists in the county, the DEPARTMENT has had to contract with Non-Public Agencies (NPA's) significantly increasing the cost of the deficit. This cost could rise depending on NPA contracts. Salary/Benefits is not controlled by the DEPARTMENT. Each NPA has their own rates based on supply and demand.*

B. The DISTRICT agrees to:
   1. Provide adequate facilities and support including technology, materials and supplies, and access to a computer and printer for IEP and report writing to enable the speech service provider to perform services.
   2. Pay the DEPARTMENT for the costs of services at the invoiced rate specified in Item A-2, above.

Each party hereto agrees to hold harmless and to indemnify the other party, its officers and employees, against liability for damages for death or bodily injury to persons, injury to property, or any other loss, damage, or expense arising from the negligence, willful misconduct or omission of the party which committed the act, and while acting under the terms and conditions of the Agreement.

Either party not intending to continue or intending to revise this Agreement for the succeeding year shall give written notice of such intent no later than **January 2, 2026.**

Should any action be brought to enforce any of the terms of this Agreement, the prevailing party shall be entitled to reasonable attorney's fees.

The provisions of this agreement are agreed to by both parties as certified by the signatures below:

Richard DuVarney	[signature]
Richard DuVarney (Aug 27, 2025 11:33:56 PDT)	Rachel Davis (Sep 7, 2025 15:26:43 PDT)
Richard DuVarney, Superintendent Tehama County Department of Education	Rachel Davis, Superintendent Flournoy School District
08/27/2025	09/07/2025
Date	Date

8.1

RESOLUTION REGARDING SUFFICIENCY OF INSTRUCTIONAL MATERIALS

Whereas, the governing board of Flournoy Union Elementary School District, in order to comply with the requirements of Education Code Section 60119 held a public hearing on September 16, 2025 at 6:15 p.m., which did not take place during or immediately following school hours, and:

Whereas, the governing board provided at least 10 days' notice of the public hearing posted in at least three public places within the district that stated the time, place, and purpose of the hearing, and;

Whereas, the governing board encouraged participation by parents, teachers, members of the community, and bargaining unit leaders (if the district has a bargaining unit) in the public hearing, and;

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

Whereas, the definition of "sufficient textbooks or instructional materials" means that each pupil has a textbook or instructional materials, or both, to use in class and to take home to complete required homework assignments, and;

Whereas, sufficient textbooks and instructional materials were provided to each student, including English learners, in mathematics, science, history-social science, and English/language arts, including the English language development component of an adopted program, consistent with the cycles and content of the curriculum frameworks, and;

Whereas sufficient textbooks or instructional materials were provided to each pupil enrolled in foreign language or health classes, and;

Therefore, it is resolved that for the 2025-2026 school year, the Flournoy Union Elementary School District has provided each pupil with sufficient textbooks and instructional materials consistent with the cycles and content of the curriculum frameworks.

Passed and adopted this 16th day of September, 2025 at a regular meeting by the following vote, to wit:

Ayes: _____
Noes: _____
Absent: _____
Abstained _____

____
Clerk, Board of Trustees

CERTIFICATION:

I, Rachel Davis certify that the foregoing is a correct copy of a resolution passed and adopted by the Flournoy Union Elementary School District Board of Trustees.

______________________________,
Superintendent

____
Date

Flournoy Union Elementary School District

NOTICE OF PUBLIC HEARING

Sufficiency of Instructional Materials

2025-2026 School Year

Education Code 60119, as revised by Chapter 900, Statutes of 2004, and CCR Title 5, Sections 9531(c), requires that in order to be eligible to receive instructional materials funds, the governing board of each district and county office of education is required to hold an annual public hearing and adopt a resolution stating whether each pupil in the district has sufficient textbooks or instructional materials in specified subjects consistent with the content and cycles of the curriculum frameworks adopted by the state board.

This hearing is scheduled during the public hearing meeting of the Flournoy Union Elementary School District Board as follows:

Tuesday, September 16, 2025 at 6:15 p.m.
Flournoy Union Eleme1tary School District
15850 Paskenta Rd., Flournoy, CA 96029

Posted 09/05/2025
Flournoy School Bulletin Board
Flournoy Store Bulletin Board
Paskenta Post Office Bulletin Board

Tehama County
Department of Education

1135 Lincoln Street Red Bluff CA 96080 | 530.527.5811 | www.tehamaschools.org

Richard DuVarney
Tehama County Superintendent of Schools

September 2, 2025

Rachel Davis, Superintendent
Flournoy Union Elementary School District
15850 Paskenta Road
Flournoy, CA 96029

Subject: Completion of Williams Act Visit - Corning High School

Dear Rachel:

On August 28, 2025, representatives from the Tehama County Department of Education conducted the annual Williams Act Inspection and Visit at Flournoy Union Elementary School, in accordance with California Education Code Section 1240. The purpose of this visit was to review and ensure compliance in the following areas:

- Sufficiency of instructional materials for all students in core subject areas
- Condition, cleanliness, and safety of school facilities, including verification of the most recent Facility Inspection Tool (FIT) report
- Teacher assignments, vacancies, and credential compliance
- Posting of Uniform Complaint Procedure (UCP) notices in all classrooms and on the school website

We are pleased to report thatFlournoy Union Elementary School was found to be in full compliance with all Williams Act requirements at the time of our visit.

We appreciate your ongoing commitment to the staff and students in the district and at Flournoy Union Elementary School. If you have any questions or would like additional information regarding this visit, please feel free to contact me directly.

Sincerely,

CHenderson

Cathy Henderson
Director of Continuous Improvement
Tehama County Department of Education

Cc: Board of Trustees, Flournoy Union Elementary School District
Cc: Melinda Flournoy, Business Manager

Flournoy Union Elementary School
2024-25 Unaudited Actuals Board Comparison Report

8.2

COMPARISON - Unrestricted Revenues

	2024-25 Unaudited Actuals	2025-26 Budget	Difference
LCFF Sources	$ 636,325.92	$ 753,156.00	$ 116,830.08
Federal Revenue	$ 3,003.59	$ -	$ (3,003.59)
Other State Revenue	$ 10,571.20	$ 7,093.00	$ (3,478.20)
Other Local Revenue	$ 93,588.09	$ 54,857.00	$ (38,731.09)
Total Revenues	**$ 743,488.80**	**$ 815,106.00**	**$ 71,617.20**

COMPARISON - Unrestricted Expenditures

	2024-25 Unaudited Actuals	2025-26 Budget	Difference
Certificated Salaries	$ 194,966.15	$ 195,328.00	$ 361.85
Classified Salaries	$ 112,685.40	$ 113,780.00	$ 1,094.60
Employee Benefits	$ 105,082.43	$ 104,007.00	$ (1,075.43)
Books & Supplies	$ 25,321.93	$ 22,655.00	$ (2,666.93)
Services	$ 186,664.88	$ 199,140.00	$ 12,475.12
Capital Outlay	$ 323.75	$ -	$ (323.75)
Other Outgo/Transfers of Indirect Costs	$ -	$ -	$ -
Total Expenditures	**$ 625,044.54**	**$ 634,910.00**	$ 9,865.46
Transfers Out	$ 38,629.63	$ 20,785.00	$ (17,844.63)

COMPARISON - Fund Balance, Reserves

	2024-25 Unaudited Actuals	2025-26 Budget
Beginning Fund Balance	$ 1,131,932.00	$ 1,206,865.58
Ending Fund Balance	$ 1,206,865.58	$ 1,301,205.58
Net Increase (Decrease) In Fund Balance	$ 74,933.20	$ 94,340.00
Prepaid Expenses		$ -
Revolving Cash		$ 1,500.00
Reserve for Economic Uncertainties		$ 88,000.00
Other Assignments		$ 1,180,779.00
Total Reserves		**$ 1,270,279.00**

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	636,325.92	0.00	636,325.92	753,156.00	0.00	753,156.00	18.4%
2) Federal Revenue		8100-8299	3,003.59	35,087.93	38,091.52	0.00	26,688.00	26,688.00	-29.9%
3) Other State Revenue		8300-8599	10,571.20	79,198.59	89,769.79	7,093.00	79,067.00	86,160.00	-4.0%
4) Other Local Revenue		8600-8799	93,588.09	85,445.00	179,033.09	54,857.00	39,200.00	94,057.00	-47.5%
5) TOTAL, REVENUES			743,488.80	199,731.52	943,220.32	815,106.00	144,955.00	960,061.00	1.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	194,966.15	6,825.00	201,791.15	195,328.00	10,286.00	205,614.00	1.9%
2) Classified Salaries		2000-2999	112,685.40	88,730.48	201,415.88	113,780.00	80,352.00	194,132.00	-3.6%
3) Employee Benefits		3000-3999	105,082.43	57,163.06	162,245.49	104,007.00	59,477.00	163,484.00	0.8%
4) Books and Supplies		4000-4999	25,321.93	38,856.05	64,177.98	22,655.00	8,490.00	31,145.00	-51.5%
5) Services and Other Operating Expenditures		5000-5999	186,664.88	65,148.73	251,813.61	199,140.00	32,013.00	231,153.00	-8.2%
6) Capital Outlay		6000-6999	323.75	0.00	323.75	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	17,409.00	17,409.00	0.00	19,408.00	19,408.00	11.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			625,044.54	274,132.32	899,176.86	634,910.00	210,026.00	844,936.00	-6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			118,444.26	(74,400.80)	44,043.46	180,196.00	(65,071.00)	115,125.00	161.4%
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	38,629.63	0.00	38,629.63	20,785.00	0.00	20,785.00	-46.2%
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	(4,881.43)	4,881.43	0.00	(65,071.00)	65,071.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(43,511.06)	4,881.43	(38,629.63)	(85,856.00)	65,071.00	(20,785.00)	-46.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			74,933.20	(69,519.37)	5,413.83	94,340.00	0.00	94,340.00	1,642.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,131,932.38	178,644.12	1,310,576.50	1,206,865.58	109,124.75	1,315,990.33	0.4%
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)			1,131,932.38	178,644.12	1,310,576.50	1,206,865.58	109,124.75	1,315,990.33	0.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,131,932.38	178,644.12	1,310,576.50	1,206,865.58	109,124.75	1,315,990.33	0.4%
2) Ending Balance, June 30 (E + F1e)			1,206,865.58	109,124.75	1,315,990.33	1,301,205.58	109,124.75	1,410,330.33	7.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,500.00	0.00	1,500.00	1,500.00	0.00	1,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	109,124.75	109,124.75	0.00	109,124.75	109,124.75	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	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	1,180,779.00	0.00	1,180,779.00	New
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	88,000.00	0.00	88,000.00	New
Unassigned/Unappropriated Amount		9790	1,205,365.58	0.00	1,205,365.58	30,926.58	0.00	30,926.58	-97.4%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	1,300,187.44	96,672.43	1,396,859.87				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	7,045.00	7,045.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	1,500.00	0.00	1,500.00				
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	0.00	39,200.00	39,200.00				
4) Due from Grantor Government		9290	2,497.60	3,257.12	5,754.72				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			1,304,185.04	146,174.55	1,450,359.59				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	80,125.21	37,049.80	117,175.01				
2) Due to Grantor Governments		9590	16,153.00	0.00	16,153.00				
3) Due to Other Funds		9610	1,041.25	0.00	1,041.25				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			97,319.46	37,049.80	134,369.26				
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)			1,206,865.58	109,124.75	1,315,990.33				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	304,221.00	0.00	304,221.00	435,013.00	0.00	435,013.00	43.0%
Education Protection Account State Aid - Current Year		8012	129,334.00	0.00	129,334.00	116,567.00	0.00	116,567.00	-9.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	1,923.92	0.00	1,923.92	0.00	0.00	0.00	-100.0%
Timber Yield Tax		8022	3,302.82	0.00	3,302.82	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	185,781.84	0.00	185,781.84	201,576.00	0.00	201,576.00	8.5%
Unsecured Roll Taxes		8042	9,061.83	0.00	9,061.83	0.00	0.00	0.00	-100.0%
Prior Years' Taxes		8043	277.86	0.00	277.86	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	2,419.71	0.00	2,419.71	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	5.88	0.00	5.88	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(2.94)	0.00	(2.94)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			636,325.92	0.00	636,325.92	753,156.00	0.00	753,156.00	18.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			636,325.92	0.00	636,325.92	753,156.00	0.00	753,156.00	18.4%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	443.00	443.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	3,003.59	0.00	3,003.59	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
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		1,686.00	1,686.00		1,659.00	1,659.00	-1.6%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

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	47.56%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	exempt
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2026-27 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$0.00
	Adjusted Appropriations Limit	$341,959.73
	Appropriations Subject to Limit	$341,959.73
	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	15.39%
	Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2024-25 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: ______________________ Date of Meeting: Sep 16, 2025

Clerk / Secretary of the Governing Board

(Original signature required)

Printed Name: ______________________ Title: ______________________

To the Superintendent of Public Instruction:

2024-25 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: ______________________ Date: ______________________

County Superintendent/Designee

(Original signature required)

Printed Name: ______________________ Title: ______________________

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

For County Office of Education:	For School District:
Shannon Hayes	Melinda Flournoy
Name	Name
Director of External Business Services	Business Manager
Title	Title
530-528-7376	530-833-5331
Telephone	Telephone
shayes@tehamaschools.org	mflournoy@flournoyschool.org
E-mail Address	E-mail Address

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	201,791.15	301	0.00	303	201,791.15	305	0.00		307	201,791.15	309
2000 - Classified Salaries	201,415.88	311	1,000.00	313	200,415.88	315	0.00		317	200,415.88	319
3000 - Employee Benefits	162,245.49	321	101.26	323	162,144.23	325	0.00		327	162,144.23	329
4000 - Books, Supplies Equip Replace. (6500)	64,177.98	331	22,138.80	333	42,039.18	335	5,726.79		337	36,312.39	339
5000 - Services. . . & 7300 - Indirect Costs	251,813.61	341	63,168.67	343	188,644.94	345	5,016.00		347	183,628.94	349
				TOTAL	795,035.38	365			TOTAL	784,292.59	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	180,056.14	375
2. Salaries of Instructional Aides Per EC 41011.	2100	87,230.48	380
3. STRS.	3101 & 3102	50,039.85	382
4. PERS.	3201 & 3202	20,907.71	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	9,437.33	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	18,840.34	385
7. Unemployment Insurance.	3501 & 3502	132.35	390
8. Workers' Compensation Insurance.	3601 & 3602	6,330.44	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		372,974.64	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		372,974.64	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		47.56%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		X	

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	exempt	
2. Percentage spent by this district (Part II, Line 15)	47.56%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	784,292.59	
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt	

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

Description	2024-25 Unaudited Actuals			2025-26 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)	29.98	29.91	41.72	34.00	34.00	45.69
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)	29.98	29.91	41.72	34.00	34.00	45.69
5. 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 A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	29.98	29.91	41.72	34.00	34.00	45.69
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Unaudited Actuals			2025-26 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	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

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) — 32,311.38
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) — 533,141.14

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) — 6.06%

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. — 0.00

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) — 91,336.23
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) — 0.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	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)	10,127.42
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	101,463.65
9. Carry-Forward Adjustment (Part IV, Line F)	27,321.52
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	128,785.17
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	409,002.44
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	86,935.76
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	87,542.49
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	29,880.58
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	8,425.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	156,991.69
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	1,423.13
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	56,617.53
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)	836,818.62
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)	12.12%
D. Preliminary Proposed Indirect Cost Rate **(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)** (Line A10 divided by Line B19)	15.39%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	101,463.65
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.86%) times Part III, Line B19); zero if negative	27,321.52
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.86%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	27,321.52

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)	27,321.52

Approved indirect cost rate:	8.86%
Highest rate used in any program:	0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2023-24 Actual			2024-25 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)	385,845.02		385,845.02			341,959.73
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	35.05		35.05			29.98
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2023-24			Adjustments to 2024-25		
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	2024-25 P2 Report			2025-26 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)	29.98		29.98	34.00		34.00
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			29.98			34.00
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2024-25 Actual			2025-26 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	1,923.92		1,923.92	0.00		0.00
2. Timber Yield Tax (Object 8022)	3,302.82		3,302.82	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	185,781.84		185,781.84	201,576.00		201,576.00
5. Unsecured Roll Taxes (Object 8042)	9,061.83		9,061.83	0.00		0.00
6. Prior Years' Taxes (Object 8043)	277.86		277.86	0.00		0.00
7. Supplemental Taxes (Object 8044)	2,419.71		2,419.71	0.00		0.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	5.88		5.88	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
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)	202,773.86	0.00	202,773.86	201,576.00	0.00	201,576.00
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)	202,773.86	0.00	202,773.86	201,576.00	0.00	201,576.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			5,789.29			5,449.00
19b. Qualified Capital Outlay Projects			0.00			0.00
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	0.00		0.00	0.00		0.00
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)	0.00	0.00	5,789.29	0.00	0.00	5,449.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	433,555.00		433,555.00	551,580.00		551,580.00
25. LCFF State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	433,555.00	0.00	433,555.00	551,580.00	0.00	551,580.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	943,220.32		943,220.32	960,061.00		960,061.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	78,496.31		78,496.31	34,358.00		34,358.00
D. APPROPRIATIONS LIMIT CALCULATIONS		**2024-25 Actual**			**2025-26 Budget**	
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			385,845.02			341,959.73
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.8553			1.1341
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			341,959.73			412,791.91
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			202,773.86			201,576.00
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)			3,597.60			4,080.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			144,975.16			216,664.91
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			144,975.16			216,664.91
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])			31,567.31			15,523.25
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			234,341.17			217,099.25
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)			113,407.85			201,141.66
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			234,341.17			
b. State Subventions (Line D8)			113,407.85			
c. Less: Excluded Appropriations (Line C23)			5,789.29			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			341,959.73			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY		**2024-25 Actual**			**2025-26 Budget**	
11. Adjusted Appropriations Limit						

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines D4 plus D10)			341,959.73			412,791.91
12. **Appropriations Subject to the Limit** (Line D9d)			341,959.73			

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

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Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	636,325.92	0.00	636,325.92	753,156.00	0.00	753,156.00	18.4%
2) Federal Revenue		8100-8299	3,003.59	35,087.93	38,091.52	0.00	26,688.00	26,688.00	-29.9%
3) Other State Revenue		8300-8599	10,571.20	79,198.59	89,769.79	7,093.00	79,067.00	86,160.00	-4.0%
4) Other Local Revenue		8600-8799	93,588.09	85,445.00	179,033.09	54,857.00	39,200.00	94,057.00	-47.5%
5) TOTAL, REVENUES			743,488.80	199,731.52	943,220.32	815,106.00	144,955.00	960,061.00	1.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	194,966.15	6,825.00	201,791.15	195,328.00	10,286.00	205,614.00	1.9%
2) Classified Salaries		2000-2999	112,685.40	88,730.48	201,415.88	113,780.00	80,352.00	194,132.00	-3.6%
3) Employee Benefits		3000-3999	105,082.43	57,163.06	162,245.49	104,007.00	59,477.00	163,484.00	0.8%
4) Books and Supplies		4000-4999	25,321.93	38,856.05	64,177.98	22,655.00	8,490.00	31,145.00	-51.5%
5) Services and Other Operating Expenditures		5000-5999	186,664.88	65,148.73	251,813.61	199,140.00	32,013.00	231,153.00	-8.2%
6) Capital Outlay		6000-6999	323.75	0.00	323.75	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	17,409.00	17,409.00	0.00	19,408.00	19,408.00	11.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			625,044.54	274,132.32	899,176.86	634,910.00	210,026.00	844,936.00	-6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			118,444.26	(74,400.80)	44,043.46	180,196.00	(65,071.00)	115,125.00	161.4%
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	38,629.63	0.00	38,629.63	20,785.00	0.00	20,785.00	-46.2%
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	(4,881.43)	4,881.43	0.00	(65,071.00)	65,071.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(43,511.06)	4,881.43	(38,629.63)	(85,856.00)	65,071.00	(20,785.00)	-46.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			74,933.20	(69,519.37)	5,413.83	94,340.00	0.00	94,340.00	1,642.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,131,932.38	178,644.12	1,310,576.50	1,206,865.58	109,124.75	1,315,990.33	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			1,131,932.38	178,644.12	1,310,576.50	1,206,865.58	109,124.75	1,315,990.33	0.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,131,932.38	178,644.12	1,310,576.50	1,206,865.58	109,124.75	1,315,990.33	0.4%
2) Ending Balance, June 30 (E + F1e)			1,206,865.58	109,124.75	1,315,990.33	1,301,205.58	109,124.75	1,410,330.33	7.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,500.00	0.00	1,500.00	1,500.00	0.00	1,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	109,124.75	109,124.75	0.00	109,124.75	109,124.75	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	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	1,180,779.00	0.00	1,180,779.00	New
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	88,000.00	0.00	88,000.00	New
Unassigned/Unappropriated Amount		9790	1,205,365.58	0.00	1,205,365.58	30,926.58	0.00	30,926.58	-97.4%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	1,300,187.44	96,672.43	1,396,859.87				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	7,045.00	7,045.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	1,500.00	0.00	1,500.00				
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	0.00	39,200.00	39,200.00				
4) Due from Grantor Government		9290	2,497.60	3,257.12	5,754.72				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			1,304,185.04	146,174.55	1,450,359.59				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	80,125.21	37,049.80	117,175.01				
2) Due to Grantor Governments		9590	16,153.00	0.00	16,153.00				
3) Due to Other Funds		9610	1,041.25	0.00	1,041.25				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			97,319.46	37,049.80	134,369.26				
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)			1,206,865.58	109,124.75	1,315,990.33				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	304,221.00	0.00	304,221.00	435,013.00	0.00	435,013.00	43.0%
Education Protection Account State Aid - Current Year		8012	129,334.00	0.00	129,334.00	116,567.00	0.00	116,567.00	-9.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	1,923.92	0.00	1,923.92	0.00	0.00	0.00	-100.0%
Timber Yield Tax		8022	3,302.82	0.00	3,302.82	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	185,781.84	0.00	185,781.84	201,576.00	0.00	201,576.00	8.5%
Unsecured Roll Taxes		8042	9,061.83	0.00	9,061.83	0.00	0.00	0.00	-100.0%
Prior Years' Taxes		8043	277.86	0.00	277.86	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	2,419.71	0.00	2,419.71	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	5.88	0.00	5.88	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(2.94)	0.00	(2.94)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			636,325.92	0.00	636,325.92	753,156.00	0.00	753,156.00	18.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			636,325.92	0.00	636,325.92	753,156.00	0.00	753,156.00	18.4%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	443.00	443.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	3,003.59	0.00	3,003.59	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
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		1,686.00	1,686.00		1,659.00	1,659.00	-1.6%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	32,958.93	32,958.93	0.00	25,029.00	25,029.00	-24.1%
TOTAL, FEDERAL REVENUE			3,003.59	35,087.93	38,091.52	0.00	26,688.00	26,688.00	-29.9%
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	1,339.00	0.00	1,339.00	1,172.00	0.00	1,172.00	-12.5%
Lottery - Unrestricted and Instructional Materials		8560	9,048.64	3,863.59	12,912.23	5,921.00	2,542.00	8,463.00	-34.5%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	2,498.00	2,498.00	0.00	2,809.00	2,809.00	12.4%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		50,000.00	50,000.00		50,000.00	50,000.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		5,949.00	5,949.00		5,948.00	5,948.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	183.56	16,888.00	17,071.56	0.00	17,768.00	17,768.00	4.1%
TOTAL, OTHER STATE REVENUE			10,571.20	79,198.59	89,769.79	7,093.00	79,067.00	86,160.00	-4.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	49,066.31	0.00	49,066.31	11,973.00	0.00	11,973.00	-75.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	22,385.00	7,045.00	29,430.00	22,385.00	0.00	22,385.00	-23.9%
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	0.00	0.00	0.00	39,200.00	39,200.00	New
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	2.94	0.00	2.94	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	22,133.84	0.00	22,133.84	20,499.00	0.00	20,499.00	-7.4%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		78,400.00	78,400.00		0.00	0.00	-100.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	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			93,588.09	85,445.00	179,033.09	54,857.00	39,200.00	94,057.00	-47.5%
TOTAL, REVENUES			743,488.80	199,731.52	943,220.32	815,106.00	144,955.00	960,061.00	1.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	173,231.14	6,825.00	180,056.14	195,328.00	10,286.00	205,614.00	14.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	21,735.01	0.00	21,735.01	0.00	0.00	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			194,966.15	6,825.00	201,791.15	195,328.00	10,286.00	205,614.00	1.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,500.00	85,730.48	87,230.48	0.00	80,352.00	80,352.00	-7.9%
Classified Support Salaries		2200	38,918.40	0.00	38,918.40	39,706.00	0.00	39,706.00	2.0%
Classified Supervisors' and Administrators' Salaries		2300	72,267.00	0.00	72,267.00	74,074.00	0.00	74,074.00	2.5%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	3,000.00	3,000.00	0.00	0.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			112,685.40	88,730.48	201,415.88	113,780.00	80,352.00	194,132.00	-3.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	36,512.66	17,678.58	54,191.24	36,172.00	19,437.00	55,609.00	2.6%
PERS		3201-3202	30,075.72	20,907.71	50,983.43	30,504.00	21,543.00	52,047.00	2.1%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
OASDI/Medicare/Alternative		3301-3302	11,494.58	6,814.13	18,308.71	10,263.00	6,264.00	16,527.00	-9.7%
Health and Welfare Benefits		3401-3402	19,570.23	9,420.11	28,990.34	20,000.00	10,000.00	30,000.00	3.5%
Unemployment Insurance		3501-3502	152.31	47.33	199.64	142.00	44.00	186.00	-6.8%
Workers' Compensation		3601-3602	7,276.93	2,295.20	9,572.13	6,926.00	2,189.00	9,115.00	-4.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			105,082.43	57,163.06	162,245.49	104,007.00	59,477.00	163,484.00	0.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	25,321.93	16,717.25	42,039.18	22,655.00	8,490.00	31,145.00	-25.9%
Noncapitalized Equipment		4400	0.00	22,138.80	22,138.80	0.00	0.00	0.00	-100.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,321.93	38,856.05	64,177.98	22,655.00	8,490.00	31,145.00	-51.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	296.00	296.00	New
Dues and Memberships		5300	120.00	0.00	120.00	120.00	0.00	120.00	0.0%
Insurance		5400 - 5450	19,677.21	0.00	19,677.21	23,078.00	0.00	23,078.00	17.3%
Operations and Housekeeping Services		5500	57,272.40	0.00	57,272.40	55,280.00	0.00	55,280.00	-3.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	45,858.69	61,966.17	107,824.86	61,017.00	0.00	61,017.00	-43.4%
Transfers of Direct Costs		5710	241.44	(241.44)	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	61,719.68	3,424.00	65,143.68	56,345.00	31,717.00	88,062.00	35.2%
Communications		5900	1,775.46	0.00	1,775.46	3,300.00	0.00	3,300.00	85.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			186,664.88	65,148.73	251,813.61	199,140.00	32,013.00	231,153.00	-8.2%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	323.75	0.00	323.75	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			323.75	0.00	323.75	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	14,468.00	14,468.00	0.00	16,599.00	16,599.00	14.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	2,498.00	2,498.00	0.00	2,809.00	2,809.00	12.4%
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%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	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	443.00	443.00	0.00	0.00	0.00	-100.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	17,409.00	17,409.00	0.00	19,408.00	19,408.00	11.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			625,044.54	274,132.32	899,176.86	634,910.00	210,026.00	844,936.00	-6.0%
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	37,588.64	0.00	37,588.64	0.00	0.00	0.00	-100.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	20,785.00	0.00	20,785.00	New
Other Authorized Interfund Transfers Out		7619	1,040.99	0.00	1,040.99	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			38,629.63	0.00	38,629.63	20,785.00	0.00	20,785.00	-46.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									

			2024-25 Unaudited Actuals			2025-26 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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	(4,881.43)	4,881.43	0.00	(65,071.00)	65,071.00	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			(4,881.43)	4,881.43	0.00	(65,071.00)	65,071.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(43,511.06)	4,881.43	(38,629.63)	(85,856.00)	65,071.00	(20,785.00)	-46.2%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	636,325.92	0.00	636,325.92	753,156.00	0.00	753,156.00	18.4%
2) Federal Revenue		8100-8299	3,003.59	35,087.93	38,091.52	0.00	26,688.00	26,688.00	-29.9%
3) Other State Revenue		8300-8599	10,571.20	79,198.59	89,769.79	7,093.00	79,067.00	86,160.00	-4.0%
4) Other Local Revenue		8600-8799	93,588.09	85,445.00	179,033.09	54,857.00	39,200.00	94,057.00	-47.5%
5) TOTAL, REVENUES			743,488.80	199,731.52	943,220.32	815,106.00	144,955.00	960,061.00	1.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		240,958.93	168,043.51	409,002.44	261,565.00	190,618.00	452,183.00	10.6%
2) Instruction - Related Services	2000-2999		86,935.76	0.00	86,935.76	89,366.00	0.00	89,366.00	2.8%
3) Pupil Services	3000-3999		1,235.00	86,307.49	87,542.49	1,335.00	0.00	1,335.00	-98.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	4,307.00	0.00	4,307.00	New
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		129,641.81	0.00	129,641.81	103,098.00	0.00	103,098.00	-20.5%
8) Plant Services	8000-8999		166,273.04	2,372.32	168,645.36	175,239.00	0.00	175,239.00	3.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	17,409.00	17,409.00	0.00	19,408.00	19,408.00	11.5%
10) TOTAL, EXPENDITURES			625,044.54	274,132.32	899,176.86	634,910.00	210,026.00	844,936.00	-6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			118,444.26	(74,400.80)	44,043.46	180,196.00	(65,071.00)	115,125.00	161.4%
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	38,629.63	0.00	38,629.63	20,785.00	0.00	20,785.00	-46.2%
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	(4,881.43)	4,881.43	0.00	(65,071.00)	65,071.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(43,511.06)	4,881.43	(38,629.63)	(85,856.00)	65,071.00	(20,785.00)	-46.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			74,933.20	(69,519.37)	5,413.83	94,340.00	0.00	94,340.00	1,642.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,131,932.38	178,644.12	1,310,576.50	1,206,865.58	109,124.75	1,315,990.33	0.4%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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)			1,131,932.38	178,644.12	1,310,576.50	1,206,865.58	109,124.75	1,315,990.33	0.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,131,932.38	178,644.12	1,310,576.50	1,206,865.58	109,124.75	1,315,990.33	0.4%
2) Ending Balance, June 30 (E + F1e)			1,206,865.58	109,124.75	1,315,990.33	1,301,205.58	109,124.75	1,410,330.33	7.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,500.00	0.00	1,500.00	1,500.00	0.00	1,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	109,124.75	109,124.75	0.00	109,124.75	109,124.75	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	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	1,180,779.00	0.00	1,180,779.00	New
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	88,000.00	0.00	88,000.00	New
Unassigned/Unappropriated Amount		9790	1,205,365.58	0.00	1,205,365.58	30,926.58	0.00	30,926.58	-97.4%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	39,098.52	39,098.52
6300	Lottery: Instructional Materials	587.59	587.59
6500	Special Education	6,398.48	6,398.48
6547	Special Education Early Intervention Preschool Grant	6,871.00	6,871.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	26,847.00	26,847.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	12,812.65	12,812.65
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	9,168.51	9,168.51
7810	Other Restricted State	296.00	296.00
9010	Other Restricted Local	7,045.00	7,045.00
Total, Restricted Balance		109,124.75	109,124.75

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 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	4,216.90	2,599.00	-38.4%
5) TOTAL, REVENUES			4,216.90	2,599.00	-38.4%
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	1,423.13	2,599.00	82.6%
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			1,423.13	2,599.00	82.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,793.77	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)			2,793.77	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,400.65	6,194.42	82.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,400.65	6,194.42	82.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,400.65	6,194.42	82.2%
2) Ending Balance, June 30 (E + F1e)			6,194.42	6,194.42	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	6,194.42	6,194.42	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	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	6,194.42		
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			6,194.42		
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)			6,194.42		
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	4,216.90	2,599.00	-38.4%
TOTAL, REVENUES			4,216.90	2,599.00	-38.4%
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	2024-25 Unaudited Actuals	2025-26 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	1,423.13	2,599.00	82.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,423.13	2,599.00	82.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,423.13	2,599.00	82.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 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	2024-25 Unaudited Actuals	2025-26 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	4,216.90	2,599.00	-38.4%
5) TOTAL, REVENUES			4,216.90	2,599.00	-38.4%
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		1,423.13	2,599.00	82.6%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,423.13	2,599.00	82.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,793.77	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)			2,793.77	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,400.65	6,194.42	82.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,400.65	6,194.42	82.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,400.65	6,194.42	82.2%
2) Ending Balance, June 30 (E + F1e)			6,194.42	6,194.42	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	6,194.42	6,194.42	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	2024-25 Unaudited Actuals	2025-26 Budget
8210	Student Activity Funds	6,194.42	6,194.42
Total, Restricted Balance		6,194.42	6,194.42

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	33,376.36	20,500.00	-38.6%
3) Other State Revenue		8300-8599	18,312.26	24,000.00	31.1%
4) Other Local Revenue		8600-8799	2,428.13	0.00	-100.0%
5) TOTAL, REVENUES			54,116.75	44,500.00	-17.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	24,747.14	25,240.00	2.0%
3) Employee Benefits		3000-3999	11,265.95	19,030.00	68.9%
4) Books and Supplies		4000-4999	26,676.90	19,000.00	-28.8%
5) Services and Other Operating Expenditures		5000-5999	1,832.25	2,015.00	10.0%
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			64,522.24	65,285.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,405.49)	(20,785.00)	99.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	20,785.00	New
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	20,785.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,405.49)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	53,409.10	43,003.61	-19.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,409.10	43,003.61	-19.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,409.10	43,003.61	-19.5%
2) Ending Balance, June 30 (E + F1e)			43,003.61	43,003.61	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
Stores		9712	7,231.05	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	34,772.56	43,003.61	23.7%
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	34,598.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	174.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	1,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 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	7,231.05		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			43,003.61		
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)			43,003.61		
FEDERAL REVENUE					
Child Nutrition Programs		8220	23,922.35	20,500.00	-14.3%
Donated Food Commodities		8221	9,454.01	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			33,376.36	20,500.00	-38.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	18,312.26	24,000.00	31.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			18,312.26	24,000.00	31.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,456.13	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	972.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,428.13	0.00	-100.0%
TOTAL, REVENUES			54,116.75	44,500.00	-17.8%
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	24,747.14	25,240.00	2.0%
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%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			24,747.14	25,240.00	2.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	6,694.05	6,767.00	1.1%
OASDI/Medicare/Alternative		3301-3302	1,810.80	1,710.00	-5.6%
Health and Welfare Benefits		3401-3402	2,175.00	10,000.00	359.8%
Unemployment Insurance		3501-3502	11.82	11.00	-6.9%
Workers' Compensation		3601-3602	574.28	542.00	-5.6%
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			11,265.95	19,030.00	68.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	18,772.19	2,000.00	-89.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	7,904.71	17,000.00	115.1%
TOTAL, BOOKS AND SUPPLIES			26,676.90	19,000.00	-28.8%
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%
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	1,832.25	2,015.00	10.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,832.25	2,015.00	10.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
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			64,522.24	65,285.00	1.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	20,785.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	20,785.00	New
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	2024-25 Unaudited Actuals	2025-26 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	20,785.00	New

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	33,376.36	20,500.00	-38.6%
3) Other State Revenue		8300-8599	18,312.26	24,000.00	31.1%
4) Other Local Revenue		8600-8799	2,428.13	0.00	-100.0%
5) TOTAL, REVENUES			54,116.75	44,500.00	-17.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		64,522.24	65,285.00	1.2%
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			64,522.24	65,285.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(10,405.49)	(20,785.00)	99.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	20,785.00	New
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	20,785.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,405.49)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	53,409.10	43,003.61	-19.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,409.10	43,003.61	-19.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,409.10	43,003.61	-19.5%
2) Ending Balance, June 30 (E + F1e)			43,003.61	43,003.61	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
Stores		9712	7,231.05	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	34,772.56	43,003.61	23.7%
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	2024-25 Unaudited Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	34,598.56	42,829.61
9010	Other Restricted Local	174.00	174.00
Total, Restricted Balance		34,772.56	43,003.61

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,868.22	11,500.00	-27.5%
5) TOTAL, REVENUES			15,868.22	11,500.00	-27.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	12,027.31	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			12,027.31	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,840.91	11,500.00	199.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,041.25	0.00	-100.0%
b) Transfers Out		7600-7629	14,436.61	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,395.36)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,554.45)	11,500.00	-220.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,554.45	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,554.45	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,554.45	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	11,500.00	New
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	11,500.00	New
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	108.75		
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	2024-25 Unaudited Actuals	2025-26 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	1,041.25		
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			1,150.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,150.00		
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			1,150.00		
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)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	495.80	500.00	0.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	731.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	14,641.42	11,000.00	-24.9%
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			15,868.22	11,500.00	-27.5%
TOTAL, REVENUES			15,868.22	11,500.00	-27.5%
CERTIFICATED SALARIES					
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	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	12,027.31	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			12,027.31	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					
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			12,027.31	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,041.25	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,041.25	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	14,436.61	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			14,436.61	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
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)			(13,395.36)	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,868.22	11,500.00	-27.5%
5) TOTAL, REVENUES			15,868.22	11,500.00	-27.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		12,027.31	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,027.31	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,840.91	11,500.00	199.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,041.25	0.00	-100.0%
b) Transfers Out		7600-7629	14,436.61	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,395.36)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,554.45)	11,500.00	-220.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,554.45	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,554.45	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,554.45	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	11,500.00	New
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	11,500.00	New
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	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	0.00	11,500.00
Total, Restricted Balance		0.00	11,500.00

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 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	747.26	0.00	-100.0%
5) TOTAL, REVENUES			747.26	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	52,772.25	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			52,772.25	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(52,024.99)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	52,024.99	0.00	-100.0%
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			52,024.99	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	.26	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	747.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			747.26	0.00	-100.0%
TOTAL, REVENUES			747.26	0.00	-100.0%
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
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	52,772.25	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			52,772.25	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			52,772.25	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	52,025.25	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	(.26)	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			52,024.99	0.00	-100.0%
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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
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)			52,024.99	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 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	747.26	0.00	-100.0%
5) TOTAL, REVENUES			747.26	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		52,772.25	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			52,772.25	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(52,024.99)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	52,024.99	0.00	-100.0%
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			52,024.99	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Unaudited Actuals
2024-25
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		0.00	0.00	81,919.76	2,336.26	167,119.11	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12	0.00	0.00	1.00	2.00	1.00	0.00	0.00
3100	Alternative Schools							
3200	Continuation Schools							
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Career Technical Education							
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual							
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)							
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	**Description**							
--	Adult Education (Fund 11)							
--	Child Development (Fund 12)							
--	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		0.00	0.00	1.00	2.00	1.00	0.00	0.00

Unaudited Actuals
2024-25
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	336,434.69	251,375.13	587,809.82	104,402.08		692,211.90
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	77,583.75	0.00	77,583.75	13,779.81		91,363.56
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	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
—	Food Services					85,206.23	85,206.23
—	Enterprise					0.00	0.00
—	Facilities Acquisition & Construction					1,526.25	1,526.25
—	Other Outgo					56,038.63	56,038.63
Other Funds —	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	11,459.92		11,459.92
—	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
—	**Total General Fund and Charter Schools Funds Expenditures**	414,018.44	251,375.13	665,393.57	129,641.81	142,771.11	937,806.49

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	331,418.69	0.00	0.00	5,016.00	0.00	0.00	0.00			0.00	0.00	336,434.69
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	77,583.75	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	77,583.75
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		409,002.44	0.00	0.00	5,016.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	414,018.44

* 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	84,256.02	167,119.11	0.00	251,375.13
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		84,256.02	167,119.11	0.00	251,375.13

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)	29,880.58
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	8,425.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	91,336.23
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	0.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	129,641.81
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	414,018.44
2	Total Allocated Costs (from Form PCR, Column 2, Total)	251,375.13
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	665,393.57
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	64,522.24
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	64,522.24
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	729,915.81
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	17.76%

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)	85,206.23				85,206.23
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			1,526.25		1,526.25
Other Outgo (Objects 1000 - 7999)				56,038.63	56,038.63
Total Other Costs	85,206.23	0.00	1,526.25	56,038.63	142,771.11

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	38,629.63		
Fund Reconciliation							0.00	1,041.25
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					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		

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,041.25	14,436.61		
Fund Reconciliation							1,041.25	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					52,024.99	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
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	53,066.24	53,066.24	1,041.25	1,041.25

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	937,806.49
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	36,770.12
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	323.75
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	2,498.00
5. Interfund Transfers Out	All	9300	7600-7629	38,629.63
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				41,451.38
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	10,405.49
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				869,990.48

Section II - Expenditures Per ADA		2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		29.91
B. Expenditures per ADA (Line I.E divided by Line II.A)		29,086.94

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.)	719,636.04	21,122.28
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)	719,636.04	21,122.28
B. Required effort (Line A.2 times 90%)	647,672.44	19,010.05
C. Current year expenditures (Line I.E and Line II.B)	869,990.48	29,086.94
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 2026-27 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

	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			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	683,139.00		683,139.00			683,139.00
Equipment	56,174.00		56,174.00			56,174.00
Total capital assets being depreciated	739,313.00	0.00	739,313.00	0.00	0.00	739,313.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(380,814.00)		(380,814.00)			(380,814.00)
Equipment	(47,447.00)		(47,447.00)			(47,447.00)
Total accumulated depreciation	(428,261.00)	0.00	(428,261.00)	0.00	0.00	(428,261.00)
Total capital assets being depreciated, net excluding lease and subscription assets	311,052.00	0.00	311,052.00	0.00	0.00	311,052.00
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	311,052.00	0.00	311,052.00	0.00	0.00	311,052.00
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

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	681.74		0.00	681.74
2. State Lottery Revenue	8560	9,048.64		3,863.59	12,912.23
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)		9,730.38	0.00	3,863.59	13,593.97
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	938.29		3,276.00	4,214.29
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	5,016.00			5,016.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			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)		5,954.29	0.00	3,276.00	9,230.29
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	3,776.09	0.00	587.59	4,363.68
D. COMMENTS:					

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

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

Current LEA:	52-71530-0000000 Flournoy Union Elementary	
Selected SELPA:	AE	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AE	Tehama County	

8.3

RESOLUTION FOR ADOPTING THE "GANN" LIMIT

(Normal, no increase to Limit pursuant to G.C. 7902.1 [nothing on line K {COE line P}])

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

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

WHEREAS, the Flournoy Elementary School District must establish a revised Gann limit for the 2024-25 fiscal year and a projected Gann Limit for the 2025-26 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2024-25 and 2025-26 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2024-25 and 2025-26 fiscal years do not exceed the limitations imposed by Proposition 4;

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

September 16, 2025
Date

____
Clerk, Board of Trustees

AYES: _______________

NOES: _______________

ABSENT: _____________

CERTIFICATION:

I, Rachel Davis, Superintendent

Certify that the foregoing is a correct copy of a resolution passed and adopted by the Flournoy School District Board of Trustees

Dated: ___________________________

____
Superintendent

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2023-24 Actual			2024-25 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)	385,845.02		385,845.02			341,959.73
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	35.05		35.05			29.98
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2023-24			Adjustments to 2024-25		
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	2024-25 P2 Report			2025-26 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)	29.98		29.98	34.00		34.00
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			29.98			34.00
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2024-25 Actual			2025-26 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	1,923.92		1,923.92	0.00		0.00
2. Timber Yield Tax (Object 8022)	3,302.82		3,302.82	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	185,781.84		185,781.84	201,576.00		201,576.00
5. Unsecured Roll Taxes (Object 8042)	9,061.83		9,061.83	0.00		0.00
6. Prior Years' Taxes (Object 8043)	277.86		277.86	0.00		0.00
7. Supplemental Taxes (Object 8044)	2,419.71		2,419.71	0.00		0.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	5.88		5.88	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
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)	202,773.86	0.00	202,773.86	201,576.00	0.00	201,576.00
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)	202,773.86	0.00	202,773.86	201,576.00	0.00	201,576.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			5,789.29			5,449.00
19b. Qualified Capital Outlay Projects			0.00			0.00
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	0.00		0.00	0.00		0.00
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)	0.00	0.00	5,789.29	0.00	0.00	5,449.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	433,555.00		433,555.00	551,580.00		551,580.00
25. LCFF State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	433,555.00	0.00	433,555.00	551,580.00	0.00	551,580.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	943,220.32		943,220.32	960,061.00		960,061.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	78,496.31		78,496.31	34,358.00		34,358.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2024-25 Actual			2025-26 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			385,845.02			341,959.73
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.8553			1.1341
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			341,959.73			412,791.91
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			202,773.86			201,576.00
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)			3,597.60			4,080.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			144,975.16			216,664.91
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			144,975.16			216,664.91
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])			31,567.31			15,523.25
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			234,341.17			217,099.25
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)			113,407.85			201,141.66
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			234,341.17			
b. State Subventions (Line D8)			113,407.85			
c. Less: Excluded Appropriations (Line C23)			5,789.29			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			341,959.73			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY	2024-25 Actual			2025-26 Budget		
11. Adjusted Appropriations Limit						

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines D4 plus D10)			341,959.73			412,791.91
12. **Appropriations Subject to the Limit** (Line D9d)			341,959.73			

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

Melinda Flournoy
Gann Contact Person

mflournoy@flournoyschool.org
Contact Email Address

530-833-5331
Contact Phone Number

GANN LIMIT - HISTORY

California Proposition 4, the "**Gann Limit**" Initiative, was on the November 6, 1979 statewide special election ballot in California as an initiated constitutional amendment. It was sponsored by Paul Gann and is sometimes referred to as the 'Spirit of 13' Initiative in reference to Proposition 13, which was approved the previous year. It has also been referred to as SAL for State Appropriations Limit.

The Gann Limit was approved by a whopping 74 percent of California voters. That was during the height of the tax revolt, as just 18 months beforehand Golden State residents enacted Proposition 13, granting themselves some much-needed property tax relief. However, after the passage of Proposition 13, fiscal conservatives were concerned that state spending increases would prompt California lawmakers to increase other taxes to compensate for the reduction in property tax revenues. As such, the Gann Limit was proposed as a mechanism to limit state spending.

GANN LIMIT - HISTORY

Proposition 4 created Article XIIIB of the California Constitution which provides a formula for calculating spending limit and also serves to :

- ✓ Places annual limits (or ceilings) on the appropriations of tax proceeds that can be made by the state, school districts, and local governments in California. These limits are based on the amount of appropriations in the 1978-79 "base" year, as adjusted each year for population growth and cost-of-living factors.
- ✓ Require state and local governments to return any funds to taxpayers in excess of the amount appropriated for a given fiscal year.
- ✓ Require the state to reimburse local governments for the cost of complying with state mandates.

GANN LIMIT - HISTORY

Admittedly, the Gann Limit had some flaws. It only limited appropriations of tax revenue and, as a result, the legislature reacted by raising more revenue from non-tax sources. Still, the Gann Amendment proved to be relatively effective at keeping spending in check. Between 1980 and 1991, California's rank in state per-capita expenditures fell from 7th to 16th. Its rank in per-capita revenues showed a similar decline during the same time period. Furthermore, when tax receipts exceeded the Gann Limit in 1987, the state refunded $1.1 billion in surplus revenues to the taxpayers

GANN LIMIT - SUMMARY

The Appropriations Limit applies only to those revenues defined as "**proceeds of taxes.**" Certain expenditures of tax proceeds do not count as Appropriations Subject to Limit including those for voter approved debt, qualified capital outlay, and the costs of complying with court orders and federal mandates.

In order to ensure that taxes are counted in the Appropriations Limit of one but only one agency of government, the law requires that if the State provides funds to a local government for general purposes, the funds are to be counted as "state subventions" and included in the Appropriations Subject to Limit of the local agency. However, if the Legislature restricts the funds to specific purposes, then the funds are counted in the State – rather than local – Appropriations Subject to Limit.

During any fiscal year, a government entity may not appropriate any proceeds of taxes received in excess of the Appropriations Limit of the entity. If a local government receives excess funds in any one year, it may "carry those excess funds into the subsequent year" for use. Any excess funds remaining after the second year must be returned to taxpayers by reducing tax rates or fees. As an alternative, a majority of the voters may approve an "override" to increase the Appropriations Limit. The law allows such an override to last for a maximum of four years

GANN LIMIT – WHAT LOCAL GOVERNMENT FUNDS ARE COVERED?

Article XIIIB attempted to restrict spending at all levels of government in California. The Appropriations Limit applies to **"all taxes levied by and for"** a government entity.

The law applies to the State, as well as to all local governments including "any city, county, city and county, school district, special district, authority, or other political subdivision of or within the State."

The following local governments are not subject to Appropriations Limit requirements:

- Special districts which did not, as of fiscal year 1977-78, levy a property tax in excess of $0.125 per $100 of assessed value.
- Any special district which is entirely funded by other than the proceeds of taxes.
- Redevelopment agency or successor agency property tax increment funds (such agencies do not have the power to levy a property tax).

For most local governments, the funds constrained by Article XIIIB will include the General Fund, the Capital Outlay Fund, and Special Revenue Funds. The source of revenues will determine whether a fund requires a separate Appropriations Limit.

8.4

Proposition 28: Arts and Music in Schools Funding Annual Report

Fiscal Year 2024-25

Name: Flournoy Union Elementary
CDS Code: 5271530-0000000
Allocation Year: 2024-25, 2023-24

1. Narrative description of the Prop 28 arts education program(s) funded. (2500 character limit).

Safety is very important in our school. The district plans to use this funding for the operational and maintenance costs of supplying a new blacktop for outdoor eating, outdoor arts and outdoor music.Our current blacktop is full of trip hazards with weeds and there is know shade for outdoor dining, arts and music.

2. Number of full-time equivalent teachers (certificated).	2.0
3. Number of full-time equivalent personnel (classified).	3.0
4. Number of full-time equivalent teaching aides.	2.0
5. Number of students served.	31
6. Number of school sites providing arts education.	1
Date of Approval by Governing Board/Body	9/16/2025 12:37:19 PM

Annual Report Data URL

https://www.flournoyschool.org/

Submission Date 9/16/2025 4:59:24 PM

Account Transaction Detail by Object-Balance

Detail for Dates 07/01/2025 through 06/30/2026 | **Fiscal Year 2025/26**

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
Fund **01 - GENERAL**									
01-6770-0- - -9791- - - AMS PROP 28,BEGINNING BAL									
		BB26-00002	Cash roll forward	07/01/25				12,812.65	12,812.65
			Total for Starting Balance Accounts and Object 9791		**.00**	**.00**	**.00**	**12,812.65**	**12,812.65**

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget		Revenue	Account Balance
01-6770-0-0000-0000-8590-260-000-000 AMS PROP 28,ALL OTHER STA									
		BA26-00001	Adopted Budget,OB26-01,Fund 0'	07/01/25	5,948.00	5,948.00			5,948.00
		CT26-00016	ADV APPORT TO DISTS JULY 2(	08/07/25				848.00	5,100.00
		CT26-00048	ADV APPORT TO DISTS AUG 20	09/02/25				848.00	4,252.00
			Account Total	06/30/26	5,948.00	5,948.00		1,696.00	
			Total for Revenue Accounts and Object 8590		**5,948.00**	**5,948.00**		**1,696.00**	**4,252.00**

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
01-6770-0-1110-1000-4300-260-000-000 AMS PROP 28,MATERIALS/SUP									
		BA26-00001	Adopted Budget,OB26-01,Fund 01	07/01/25	5,948.00	5,948.00			5,948.00
			Total for Expense Accounts and Object 4300		**5,948.00**	**5,948.00**	**.00**	**.00**	**5,948.00**

Total for Org 908 and Fund GENERAL

	Starting Balance	+ Revenues	- Encumbrances	- Expenditures	= Calculated Ending Balance
Budgeted		**5,948.00**		**5,948.00**	
Actuals	**12,812.65**	**1,696.00**			**14,508.65**

Selection Filtered by User Permissions, (Org = 908, Online/Offline = N, Fiscal Year = 2026, Unposted JEs? = N, Ref#? = Y, Assets and Liabilities? = N, Restricted? = Y, FD = 01, RESR = 6770, Object Digits = 4, Page Break Lvl =)