

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: Provisional Appointment of Board Member

RECOMMENDATION:

The Superintendent recommends the Board of Trustees select Kim White as their Provisional Appointment to the Rescue USD School Board. If approved Ms. White will resign from her current Rescue USD Board Member term at the October 13, 2026 Board Meeting prior to being sworn in for her new term at the same October 13, 2026 Board Meeting. Ms. White will fulfill the remaining 2 years of the 4-year term resigned by Trustee Michael Flaherty, due to a residence move in July 2026. This term will end in December 2028.

Background:

In November of 2024 Michael Flaherty was elected to the Rescue USD School Board. On July 24, 2026 Mr. Flaherty formally resigned from his four-year term on the Rescue Union School District (RUSD) Board of Education. On August 18, 2026 the RUSD Board voted to fill this vacancy by utilizing the Provisional Appointment process which was detailed in the August 18, 2026 board packet. The District's Board of Trustees has successfully used the provisional appointment process in the past to fill vacancies, rather than calling for a special election, which would cost taxpayers tens of thousands of dollars.

The Board of Trustees received one application from a qualified community member who is interested in the Provisional Appointment to the Rescue Union School District Board to complete Mr. Flaherty's term, which expires in December of 2028. That applicant was Kim White. Ms. White has extensive experience in the Rescue USD community having served on the Rescue USD School Board, The El Dorado County School Board Association, and the El Dorado Schools Finance Authority. Ms. White has also volunteered extensively in our community over the past 25 years.

FISCAL IMPACT:

N/A

BOARD GOAL(S):

I. CONTINUOUS IMPROVEMENT

Create and promote practices and environments that foster a culture of continuous improvement by systematically analyzing data, engaging in reflective dialogue, and implementing evidence-based strategies to enhance student learning outcomes, staff professional growth, and overall district performance. **Reflected in LCAP GOAL(S) 1-2-3**

II. STUDENT SUPPORT

A. Student Safety and Well Being: Enhance and encourage social, emotional, ethical and civic learning by providing a safe, supportive and diverse environment. **Reflected in LCAP GOAL 2**

B. Curriculum and Instruction: Provide a meaningful, innovative learning experience using content standards, research-based instructional methodology, effective instructional materials, staff development and technology that will ensure student success while in our District and beyond.

Reflected in LCAP GOAL 1

C. Environment: Foster an engaging learning environment that motivates students to take ownership of their learning and personal academic growth. **Reflected in LCAP GOAL 2**

III. STAFF SUPPORT

Attract and retain diverse, knowledgeable, dedicated individuals who are skilled and supported in their commitment to provide quality education for our students. **Reflected in LCAP GOAL(S) 1-2-3**

IV. COMMITMENT TO COMMUNITY

A. Communication: Establish and maintain consistent and effective communication that is transparent and timely to foster meaningful engagement, share valuable information, and enhance the knowledge and involvement of our District community. **Reflected in LCAP GOAL 3**

B. Connectedness: Foster a strong sense of community connectedness by building partnerships with local organizations, creating opportunities for family involvement, and encouraging community participation in school events to support student success and wellbeing. **Reflected in LCAP GOAL 3**

V. FISCAL ACCOUNTABILITY

Keep the district fiscally solvent and stable through prudent LCAP aligned budget processes in order to meet the needs of all of our students, staff and schools. **Reflected in LCAP GOAL(S) 1-2-3**

VI. FACILITIES MANAGEMENT

Build, maintain, and improve facilities to provide safe school and work settings that also meet current and future educational needs. **Reflected in LCAP GOAL 3**

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: 2026 RUSD Expanded Learning Opportunities Program - RISE

RECOMMENDATION:

The Superintendent recommends that the Board of Trustees receive a report on the 2026 Expanded Learning Opportunities Program (ELO-P) Summer RISE Program.

BACKGROUND:

The ELO-P Summer RISE Program invites all TK–6 district students to a four-week summer experience that blends academic instruction with engaging outdoor activities. Each day includes 4.5 hours of classroom learning in math, language arts, physical education, and S.T.E.A.M., along with social-emotional lessons taught by credentialed teachers. Students can also participate in a five-hour extended day program. Free transportation, lunch, and snacks may be provided to eligible students.

STATUS:

The RISE program features a hands-on S.T.E.A.M. curriculum developed in partnership with the Smithsonian Institution, allowing students to solve real-world problems through the engineering design process. Integrated with math instruction, these engaging activities encourage collaboration, critical thinking, and creativity. Students also enjoy daily physical education and continued learning through the Charter Extended Day (CED) program, which extends the day beyond 1:00 p.m.

Designed with input from district departments and community members, the RISE program emphasizes continuous improvement. Through regular assessment and feedback from students, staff, and families, RISE evolves each year to meet academic and social-emotional needs with a focus on high-quality, enriching experiences for all learners.

FISCAL IMPACT:

The funds that are used for the ELO-P RISE program originate from the State Expanded Learning Opportunity Program and are included in the 2026 estimated actuals presented to the board.

BOARD GOALS:

Board Focus Goal II - STUDENT SUPPORT

- A. Student Safety and Well Being: Enhance and encourage social, emotional, ethical and civic learning by providing a safe, supportive and diverse environment. **Reflected in LCAP GOAL 2**
- B. Curriculum and Instruction: Provide a meaningful, innovative learning experience using content standards, research-based instructional methodology, effective instructional materials, staff development and technology that will ensure student success while in our District and beyond. **Reflected in LCAP GOAL 1**



September 15, 2026

RISE Summer Program

School Board Meeting Presentation

Rescue Union School District Board of Education

Topics to be Covered

- Funding
- Our Programs - RISE and ESY
- Purpose & Vision
- Enrollment & Attendance
- Curriculum
- Science Experiences: STEM Day, Big Air BMX, MAD Science Assembly
- Quantitative Data
- Building Positive School Culture
- School Safety
- Physical Education
- Takeaways for Next Year
- Questions to Discuss



Funding

Funding Requirements

TK - 6th Grade

Funding target requires serving unduplicated pupils, then opens up to all students who need academic support.

Program Purpose

Dedicated ELOP Funds Support:

- ★ Summer School Programs
- ★ After-School Enrichment Programs



Expanded Learning Opportunities Program (ELOP)

State-funded initiative providing academic and enrichment programs to support comprehensive student development.

Our Programs - RISE and ESY



Schedule & Location

4 Weeks / 20 Days

June 1 - 29, 2026

Lake Forest Elementary

Host campus for summer operations



Academic Program

Integrated ESY & RISE

Unified framework combining Extended School Year & RISE programs.

Academic Focus

Reading & Math supported by engaging STEAM challenges.



Classrooms

25 RISE Classrooms

Transitional Kindergarten to 6th Grade + Physical Education.

3 ESY Classrooms

Grades TK to 8th.

ALMOST ALL RUSD STAFF! :)

75+ Certificated & Classified Staff (Led by Summer School Principal Team)

Includes: TK-8th Grade Teachers, Interventionists, PE, Counselor, Paraeducators, Nurse, Secretary, Custodians, Bus Drivers, PBIS Facilitator, Psychologist, OT, Speech, PT, Special Ed Director, and Student Teacher.



Purpose and Vision



Core Academics

Practice of Essential Standards in Reading & Math.



STEAM Focus

Hands-on, problem-solving team activities that spark creativity.



Daily PE

Active, engaging physical education to keep all students moving and healthy.

Inclusion

A supportive community regardless of strengths or growth areas.



Leadership Opportunity

Providing an invaluable opportunity for our Aspiring Administrator to learn, lead, and grow.

Aspiring Administrator



Authentic Experience

Provided a hands-on environment to apply leadership skills in school operations, student support, staff supervision, and family communication.



Coaching & Reflection

Ongoing mentorship allowed for regular feedback, problem-solving, and reflection, accelerating professional growth and building leadership confidence.



Instructional Growth

The experience strengthened skills in supporting teachers, monitoring student learning, and aligning decisions with district goals and best practices.



Building Capacity

Mentoring aspiring administrators helps develop a strong pipeline of future leaders who are prepared to effectively serve students, staff, and families.



Enrollment and Attendance

530

Students
Registered

528

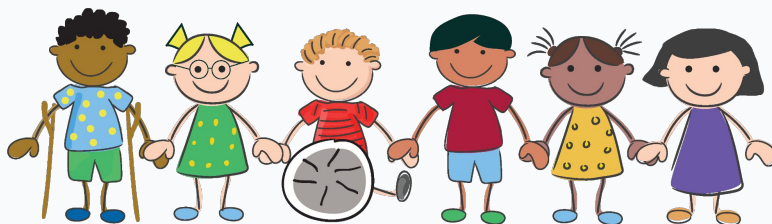
*Enrolled for the
full 20 days*

22.5

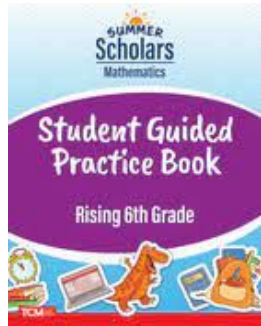
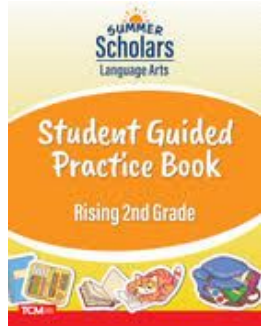
Average Class
Size RISE

11.3

Average Class Size
ESY
(TK-1, 2-4, 5-8)



Curriculum



- Teacher Created Materials (TCM) Summer Scholars Math and Language Arts
- STEAM Kits
- Weekly Art Classes with Ms. Lana
- Weekly Counseling sessions with Ms. Vanessa

Go Big BMX Assembly

Go Big BMX delivered a powerful message about life's choices, anti-bullying, and staying on a successful path!



Hands-On STEM Day

Our ESY students participated right alongside our RISE students.



We used our previously purchased STEM materials and then purchased a few more so that we can use them for years to come!



Mad Science

Fire & Ice Assembly



Hands-On Science

Interactive, hands-on demonstrations that brought scientific concepts to life for students.



Core Principles Explored

Introduced essential states of matter, chemical and physical reactions, air pressure, buoyancy, and energy transfer.



STEAM Learning Focus

Actively fosters and inspires integrated learning across Science, Technology, Engineering, Art, and Math.



Quantitative Data

What did assessments look like across different grade levels?

TK / KINDERGARTEN

Begin & End Assessment

A focused, streamlined evaluation designed specifically for early learners.



1-Page Format

Simple, quick, and highly effective for tracking baseline and growth.



1ST - 6TH GRADES

Summer Scholars



Reading

Fluency & Comprehension tracking



Math

Facts & Content mastery evaluation



IXL Diagnostic Assessments

Comprehensive diagnostic for Language Arts & Math

Student Growth: Pre- & Post-Assessment Results

1st Grade Mrs. Henning

Evidence of progress across mathematics and literacy measures

MATH

9.3 → 10.5

+1.2 / 12 • Average score

ELA ACCURACY

80% → 87%

+7 pts • Average accuracy

ELA COMPREHENSION

1.9 → 3.0

+1.1 / 4 • Average score

ELA FLUENCY

45.3 → 46.6

+1.3 • Average CWPM

What the data tell us

STRONGEST GROWTH

Reading comprehension increased from 1.9 to 3.0 out of 4, indicating stronger demonstration of understanding.

POSITIVE READING TREND

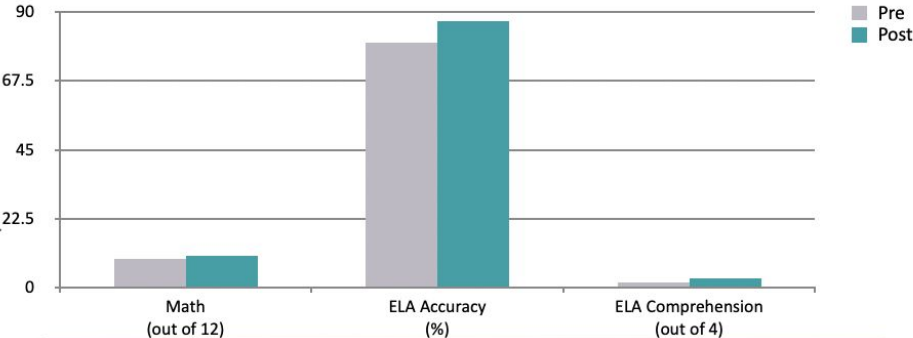
Accuracy increased 7 percentage points, suggesting students are reading text more accurately.

NEXT INSTRUCTIONAL FOCUS

Fluency remained relatively stable, highlighting an opportunity for continued targeted practice.

Average Performance: Pre → Post

Chart Title



Key takeaway: Students made meaningful gains in accuracy, comprehension, and mathematics.

Note: Pre/post averages reflect available matched assessment data; absences/missing scores are excluded.

Student Growth: IXL Pre- & Post-Assessment Results

3rd Grade Ms. Huettenhain

Evidence of academic growth following 14 instructional days

IXL ELA

389 → 435

+46 points • Average score

IXL MATH

391 → 409

+18 points • Average score

ELA GROWTH

22 of 23

96% improved • Students increased

ATTENDANCE

11.8 / 14

84% of days • Average attendance

What the data tell us

STRONG ELA GROWTH

Average IXL ELA scores increased 46 points, from 389 to 435. Nearly every student demonstrated growth.

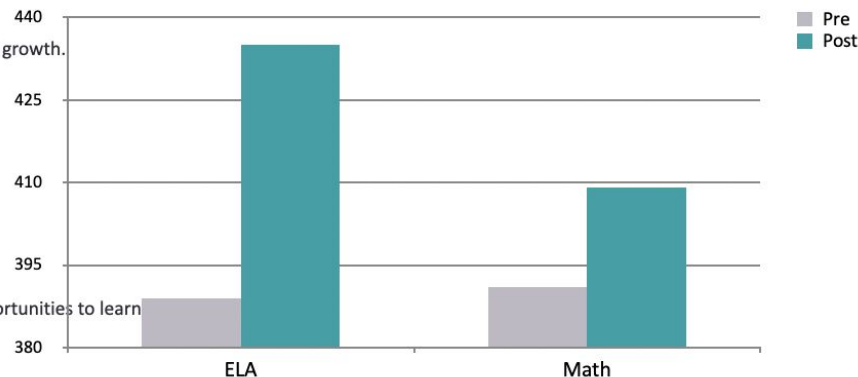
POSITIVE MATH TREND

Average IXL Math scores increased 18 points, from 391 to 409. Sixteen of 23 students increased.

ATTENDANCE MATTERS

Students attended an average of 11.8 of 14 days. Continued consistent attendance supports opportunities to learn

Average IXL Scores: Pre → Post



Key takeaway: Students showed measurable academic growth in both ELA and Math.

Data shown reflect 23 students with pre/post IXL scores; attendance is based on 14 instructional days.

Student Growth: TCM & IXL Assessment Results

5th Grade Mrs. Goertz

Pre- to post-assessment trends across curriculum-based and IXL measures

TCM ELA

8.6 → 7.6 / 12

-1.0 • Matched scores

TCM MATH

7.2 → 9.0 / 12

+1.8 • Matched scores

IXL MATH

519 → 539

+21 pts • 15 of 19 improved

IXL ELA

552 → 587

+36 pts • 16 of 20 improved

What the data tell us



STRONGEST GROWTH: TCM MATH

Average TCM Math performance increased 1.8 points, from 7.2 to 9.0 out of 12. Ten of 14 matched students improved.



IXL SHOWS CONSISTENT GAINS

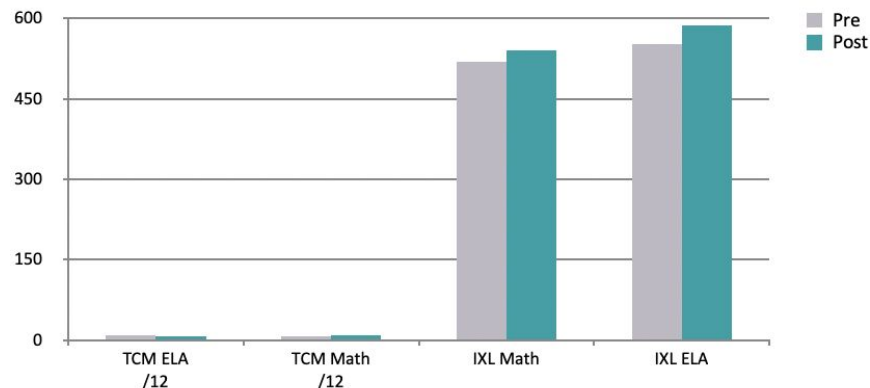
IXL Math increased 21 points and IXL ELA increased 36 points among students with matched pre/post scores.



ELA RESULTS ARE MIXED

TCM ELA decreased 1.0 point on average, while IXL ELA increased 36 points. This suggests a need to examine assessment alignment and targeted ELA instruction.

Pre → Post: Assessment Growth



Key takeaway: IXL data show positive growth in both ELA and Math; TCM Math also shows strong gains

Matched pre/post scores only; absences, non-completions, and non-attendance entries are excluded.

BUILDING POSITIVE SCHOOL CULTURE



Weekly Friday Spirit Days

Fostering school pride, enthusiasm, and a sense of belonging every week.



Weekly Special Treats

Enjoying fun rewards including Ice Cream Sundaes, Root Beer Floats, Ice Cream Sandwiches, and Popsicles.



Building Inclusion with ALL Students

Actively creating a welcoming, supportive environment where everyone belongs.



STEAM



Teachers utilized STEAM activities to provide hands-on learning experiences that fostered creativity, collaboration, problem-solving, and critical thinking. Students explored real-world challenges while building the skills needed to become innovative thinkers and lifelong learners.

PHYSICAL EDUCATION EVERY DAY

Supporting the whole child through active daily play:



Physical Health

Promoting lifelong health, fitness, and overall well-being.



Social-Emotional Skills

Strengthening key interpersonal and self-regulation skills.



School Connectedness

Building stronger bonds with peers and the school community.



Ready to Learn

Helping students return to the classroom energized and focused.



STUDENT AMBASSADORS

Positive Role Models



Student volunteers demonstrated responsibility, kindness, and teamwork for younger peers.



Classroom Support

Assisted with learning activities, organized materials, read, and facilitated interactive games.



Teacher & Engagement Boost

Enabled teachers to offer individualized attention while raising daily student engagement.



SCHOOL SAFETY

Staff Visibility

Summer School Staff greeted families in the AM and PM

Lockdown

- Protocols discussed
- Lockdown drill practiced

Parent Volunteers

- Level 1 cleared
- Signed in at the office each morning



Takeaways for Next Year: Positives



Staff Support & Culture of Inclusiveness

- **Paraeducator Support:**
 - Meaningful and strategic placement of classroom aides.
 - PBIS Facilitator, Counselor & Behavior support each day
 - Designated TK and K aides to help students in need
- **Inclusion:** Dedicated focus on making ALL students feel genuinely welcome.



Academics & STEAM

- **Intervention:** Reading Intervention Specialist using RGR Readers
- **Art:** Ms. Lana for art class each week
- **STEAM Focus:** Classes completed highly engaging individual challenges and active STEM projects.
- **Technology:** Robust use of technology throughout student learning activities.
- **Student Growth:** Students are showing meaningful growth and strong academic development.
- **Assessments:** Less time required as assessments become more concise each year.

Takeaways for Next Year: Positives

Operations & Logistics

- **Communication:** Consistent Weekly Family News Blasts
- **Same School Site:** Parents already knew the routine, leading to smoother transitions.
- **Unified Campus:** Keeping everyone on one campus simplified coordination.
- **Registration:** Successfully executed 3 waves of registration.



Next Steps

Planning 2027 Summer RISE Program

Target Start: December 2026

Reflect on this year to evaluate what worked well, identify desired changes, and determine key elements to continue.



Future Vision

What do we want our Summer School Program to look like in the future?



[illegible][illegible]

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: MULTI-TIERED SYSTEMS OF SUPPORT (MTSS) UPDATE

RECOMMENDATION:

The Superintendent recommends the Board receive a report from Dr. Jennifer Lawson, Coordinator of Multi-Tiered Systems of Support and Special Programs.

BACKGROUND:

The District's Multi-Tiered Systems of Support (MTSS) is a comprehensive framework adopted to provide targeted support to students and address their academic, behavioral, and social-emotional needs. MTSS integrates several key components of educational practice into a unified whole, aiming to ensure that every student receives the appropriate level of support to succeed in school.

Core Principles of MTSS:

- Prevention-focused: MTSS emphasizes early identification and support for students who may be at risk of poor learning outcomes or behavioral challenges.
- Data-driven: Decisions within an MTSS framework are based on continuous monitoring of student performance and behavior data.
- Tiered Support: MTSS operates on multiple tiers of support. Tier 1 includes universal support for all students, Tier 2 provides targeted interventions for students who need more support, and Tier 3 offers intensive, individualized interventions for students with the highest level of need.
- Integrated Services: MTSS seeks to unify academic interventions, behavioral strategies, and social-emotional supports into a cohesive system.
- Collaboration: Teachers, administrators, school counselors, and other staff work together in a problem-solving process to identify and address student needs.
- Family and Community Involvement: Engaging families and community resources is a critical component of MTSS, ensuring student support is comprehensive, extending beyond the classroom.

STATUS:

Dr. Jennifer Lawson will provide an update on the important work accomplished and planned within the scope of MTSS.

FISCAL IMPACT:

None

BOARD GOAL(S):

I. CONTINUOUS IMPROVEMENT

Create and promote practices and environments that foster a culture of continuous improvement by systematically analyzing data, engaging in reflective dialogue, and implementing evidence-based strategies to enhance student learning outcomes, staff professional growth, and overall district performance.

Reflected in LCAP GOAL(S) 1-2-3

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: Williams Act - Sufficiency of Instructional Materials Resolution #26-05

RECOMMENDATION:

The Superintendent recommends the Board of Trustees hold the public hearing and adopt the resolution.

BACKGROUND:

The settlement of the Williams Lawsuit (2004) and subsequent legislation provides that school governing boards annually, within the first 8 weeks of school, certify compliance with Education Code Section 60119 on sufficiency of instructional materials.

STATUS:

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 that each pupil in the district has sufficient textbooks or instructional materials in specified subjects that are aligned to the academic content standards and consistent with the content and cycles of the curriculum frameworks adopted by the state board. Instructional materials may include physical textbooks or electronic resources.

FISCAL IMPACT:

Yearly allocation for instructional materials is based on enrollment in Transitional Kindergarten and grades one through eight as reported in the prior year California Basic Educational Data System (CBEDS) report.

BOARD GOAL:

Board Focus Goal II – STUDENT SUPPORT:

Burriculum and Instruction: Provide a meaningful, innovative learning experience using content standards, research-based instructional methodology, effective instructional materials, staff development and technology that will ensure student success while in our District and beyond. **Reflected in LCAP GOAL 1**

RESCUE UNION SCHOOL DISTRICT

Sections 60119 Resolution #26-05

Resolution Regarding Sufficiency of Instructional Materials:

WHEREAS, the local governing board of Rescue Union School District, to comply with the requirements of Education Code sections 60119 held a public hearing on September 15, 2026 at 6:30 P.M., which is on or before the eighth week of school and which did not take place during or immediately following school hours, and;

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

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

WHEREAS, information provided at the public hearing and to the local governing board at the public meeting detailed that sufficient textbooks and instructional materials in all subjects consistent with the cycles and content of the curriculum frameworks 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, and;

WHEREAS, sufficient textbooks and instructional materials were provided to each student, including English learners that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks in the core subjects of mathematics, science, history – social science and English Language Arts (See attached);

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

- NOW, THEREFORE, BE IT RESOLVED, that for the 2026-2027 school year, the Rescue Union School District hereby certifies that as of this date, each pupil in the district in Transitional Kindergarten through grade eight has been provided with a standards-aligned district adopted textbook aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks.

I hereby certify the foregoing to be a full, true, and correct copy of a resolution duly adopted by the Rescue Union School District Board of Trustees at a regular meeting of said Board at Rescue, California, on September 15, 2026.

AYES: _____

NOES: _____

ABSENT: _____

ATTEST: _____

Michael Gordon, Board President

Jim Shoemake, Secretary to the Board

2026/2027
Sufficiency of Instructional Materials
August 31, 2026

ELEMENTARY SCHOOLS

		LANGUAGE ARTS	MATH	SCIENCE	SOCIAL STUDIES
		* TK:– McGraw Hill * K-5th - Benchmark Education +TK – 2nd -Really Great Reading + 2nd-5th - IXL ELA	* TK - McGraw Hill * K-5th – Innovamat Thinking Math! + 2nd-5th - IXL Math + K-5 th – Reflex Math	* TK - McGraw Hill * K-5th –Twig Science + K-5th - Mystery Science	* TK - McGraw Hill * K-5th - Scott Foresman + TK-2nd Studies Weekly & Scholastic News
	Student Enrollment	# of Textbooks/Materials	# of Textbooks/Materials	# of Textbooks/Materials	# of Textbooks/Materials
TK	186 / 10 classrooms	Big Book Sets + Really Great Reading digital	Big Book Sets	Big Book Sets	Big Book Sets
K	303 /14 classrooms	450+	364	450+	17 Big Books**
1	301 /15 classrooms	450+	329	450+	17 Big Books**
2	368/ 16 classrooms	375	380	450+	16 Big Books**
3	332	340	358	450+	394
4	369	450+	387	450+	385
5	405	450+	446	450+	425

****Note: Book Sets/Big Books suffice for an entire class/group (individual student books are not applicable)**

MIDDLE SCHOOLS

		LANGUAGE ARTS	MATH	SCIENCE	HISTORY
		McGraw Hill StudySync	Big Ideas Math	Gr6 – Amplify Science Gr 7 & 8–StemScopes *Digital Materials	TCI History Alive
	Student Enrollment	# of Textbooks/Materials	# of Textbooks/Materials	# of Textbooks/Materials	# of Textbooks/Materials
6	397	450+	703	430	712
7	415	450+	832	423	866
8	414	450+	927	422	590

169 students taking Spanish / 221 Avancemos Spanish textbooks + SOMOS 1 Flex and Senor Wooly digital programs

Note: Middle School textbook numbers may include textbooks that are used in the classrooms for class sets. This alleviates the need for students to carry textbooks back and forth from home to school regularly.

RESCUE UNION SCHOOL DISTRICT
2390 BASS LAKE ROAD
RESCUE, CA 95672

NOTICE

OF

PUBLIC HEARING

NOTICE IS HEREBY GIVEN that the Board of Trustees of the Rescue Union School District will hold a public hearing at the District Office Boardroom, located at 2390 Bass Lake Road in Rescue, CA on Tuesday, September 15, 2026 at 6:30 p.m.

The Public Hearing for Pupil Textbook and Instructional Material Incentive “Williams” Act and adoption of a resolution regarding the sufficiency of instructional materials as required by EC 60119 and 60422 will be held during the Regular Board Meeting.

Please note: Information to access the meeting will be listed on the September 15, 2026 Regular Board Meeting Agenda. If you wish to address the Board regarding this item, you may do so during the hearing or you may email a statement by 2:00 p.m. on September 9th to cmason@rescueusd.org.

If you have any questions, you may contact Dustin Haley, Assistant Superintendent of Curriculum and Instruction at the District Office at (530) 677-4461.

Posted: 8/28/2026

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: **Openers for 2026-2027 California School Employee Association (CSEA)
Chapter 737 Negotiations**

RECOMMENDATION:

The Superintendent recommends the Board of Trustees set the October 13, 2026 Board Meeting as the date and opportunity for public comment on CSEA negotiations openers for CSEA and Rescue Union School District.

BACKGROUND:

The Board is required to set a date for public comment on collective bargaining unit openers for 2026-2027.

STATUS:

The CSEA bargaining unit has presented the District with the following topics to be discussed in the negotiations process for 2026-27. Articles and Sections may include but not limited to:

- Article II: Employee/Organizational/District Rights
- Article XV: Health Benefits
- Article XVI: Salary
- Article XVIII: Duration of the Contract

While the entire CSEA Contract is open for negotiations, the Rescue Union School District intends to focus on the following Articles of the CSEA contract for the 2026-2027. Articles of focus include but are not limited to:

- Article V: Working Hours
- Article VI: Vacation
- Article XI: Evaluations
- Article XV: Health Benefits
- Article XVI: Salary
- Article XVIII: Duration of the Contract

FISCAL IMPACT:

Unknown at this time.

BOARD GOAL:

I. CONTINUOUS IMPROVEMENT

Create and promote practices and environments that foster a culture of continuous improvement by systematically analyzing data, engaging in reflective dialogue, and implementing evidence-based strategies to enhance student learning outcomes, staff professional growth, and overall district performance. **Reflected in LCAP GOAL(S) 1-2-3**

III. STAFF SUPPORT

Attract and retain diverse, knowledgeable, dedicated individuals who are skilled and supported in their commitment to provide quality education for our students. **Reflected in LCAP GOAL(S) 1-2-3**

V. FISCAL ACCOUNTABILITY

Keep the district fiscally solvent and stable through prudent LCAP aligned budget processes in order to meet the needs of all of our students, staff and schools. **Reflected in LCAP GOAL(S) 1-2-3**

Initial Proposal
From
California School Employees Association
and its
Rescue Chapter No. 737 ("CSEA")
To the
Rescue Union School District ("District")

2026 – 2027 School Year

The California School Employees Association and its Rescue Chapter #737 ("CSEA") and the Rescue School District ("District") are parties to a Collective Bargaining Agreement (CBA) which remains in full effect until a new contract is reached. Pursuant to the Educational Employment Relations Act (EERA), CSEA wishes to negotiate changes to the existing Agreement. Specific proposals for all articles to be negotiated will be exchanged after a thorough good faith dialogue at the bargaining table.

Articles and Sections may include but not limited to:

Article II. Employee/Organizational/District Rights

CSEA proposes a review of Article II.

Article XV. Health Benefits

CSEA hereby proposes Classified employees receive a fair and equitable increase to the health cap.

Article XVI. Salary

CSEA hereby proposes that all Classified employees receive a fair and equitable increase to the salary schedule.

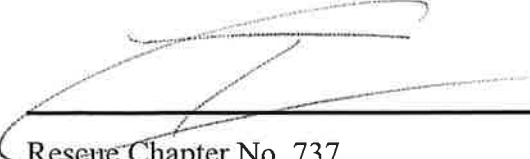
Article XVIII. Duration of Contract

CSEA proposes a new three-year contract beginning July 1, 2026, and continuing through June 30, 2029.

General Contract Clean up.

CSEA may propose concepts and specific contract language to address language to meet the statutory floor in contract articles.

Furthermore, CSEA may propose other specific contract language regarding wages, hours and other terms and conditions of employment pursuant to this notice and the negotiations process.



Rescue Chapter No. 737

Chapter President

ITEM#: 7a

DATE: September 15, 2026

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: **Approval of Unaudited Actuals for 2025-26**

RECOMMENDATION:

The Superintendent recommends approval of the Unaudited Actuals for 2025-26.

BACKGROUND:

The Board is required to review and approve the Unaudited Actuals prior to submitting the report to the El Dorado County Office of Education (EDCOE).

STATUS:

The 2025-26 Unaudited Actuals report shows an Unrestricted ending fund balance in the General Fund of \$10,908,345. The Restricted ending fund balance is \$4,096,313. We have a balance of approximately \$1,007,389 in one-time funds remaining at the end of 2025-26.

The District is currently able to meet its financial obligations and reserve balances. Rescue USD Unaudited Actuals for 2025-26 external audit will be complete by December 2026 and presented to the Board for approval in January 2027.

FISCAL IMPACT:

The District's expenditures exceeded revenues, which resulted in a deficit of \$1,210,102 of unrestricted funds. Additionally, \$853,000 is held in reserve for our summer projects that will be paid in 2026-27.

BOARD GOAL:

V. FISCAL ACCOUNTABILITY

Keep the district fiscally solvent and stable through prudent LCAP aligned budget processes in order to meet the needs of all of our students, staff and schools.

Reflected in LCAP GOAL(S) 1-2-3



Rescue Union School District 2025-26 Unaudited Actuals September 15, 2026



Board of Trustees

Michael Gordon, President Kim White, Vice-President

Michelle Bebout, Member Jamie Hunter, Member Vacant, Member



Timeline and Certifications

- Education Code requires school districts to present the closing financial data to the board before September 15, 2026
- This presentation is a user-friendly summary of the unaudited actual financial status for the 2025-26 fiscal year.
- Remaining items for the Financial Cycle for 2025-26
 - ✓ **September 2026** - Unaudited Actual Financials
 - ⊕ **December 2026** - Audit Report (to the board January 2027)





“Closing the Books”

- All prior year items reconciled.
- All current income and expenses recorded.
- Federal programs and grants with unspent funds have income deferred to next year.
- Entitlements with unspent funds are restricted in ending balance to spend next year.
- Contributions have been made from unrestricted to restricted programs that are not self-supporting, such as Special Education



Reporting to the State

- Districts use similar codes to account for activities (Standardized Account Code Structure – SACS).
- Comprehensive report provided to State
 - ⊕ All Funds
 - ⊕ Program Analysis/ Maintenance of Effort - Special Education
 - ⊕ Board certifies
 - ⊕ County Office of Education verifies
 - ⊕ Auditor reviews and expresses opinion
 - Audit Report – December 2026



2025-26 General Fund

Rescue Union District Financial Status Comparison 2025-26

	b	c	d	e	f	g	h	i	j	k
		<u>June Update</u> <u>2025-26</u>			<u>Unaudited Actuals</u> <u>2025-26</u>			<u>Compare</u> <u>June Update vs Unaudited Actuals</u>		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted Variance	Restricted Variance	Total Variance
4										
5										
6	Revenue Detail									
7	LCFF Sources (8010-8099)	40,232,340	-	40,232,340	40,319,226	-	40,319,226	86,886	-	86,886
8	Federal Revenue (8100-8299)	-	661,624	661,624	128,277	663,712	791,989	128,277	2,088	130,365
9	Other State Revenue (8300-8599)	1,190,082	5,339,921	6,530,003	1,194,140	5,428,348	6,622,487	4,058	88,426	92,484
10	Other Local Revenue (8600-8799)	1,509,303	3,058,641	4,567,944	1,711,747	2,962,481	4,674,229	202,444	(96,159)	106,285
11	Total Revenue	42,931,725	9,060,186	51,991,911	43,353,390	9,054,541	52,407,931	421,665	(5,645)	416,020
12										
13	Expenditure Detail									
14	Certificated	17,753,308	3,188,352	20,941,660	17,765,825	3,148,369	20,914,194	12,517	(39,983)	(27,466)
15	Classified	6,077,431	2,914,176	8,991,607	5,888,949	2,902,224	8,791,173	(188,482)	(11,952)	(200,434)
16	Employee benefits	7,557,396	4,128,185	11,685,581	7,351,832	3,964,998	11,316,830	(205,564)	(163,187)	(368,752)
17	Books & Supplies	1,774,549	1,492,749	3,267,298	1,604,631	1,049,313	2,653,944	(169,919)	(443,436)	(613,354)
18	Service, Other Operating	3,218,438	4,307,974	7,526,412	2,691,805	3,339,179	6,030,983	(526,633)	(968,795)	(1,495,429)
19	Capital Outlay	484,005	219,901	703,905	479,005	354,751	833,755	(5,000)	134,850	129,850
20	Other Outgo	276,601	1,975,621	2,252,222	282,234	2,018,863	2,301,097	5,633	43,242	48,875
21	Indirect Costs	(248,299)	191,766	(56,533)	(232,454)	179,715	(52,739)	15,845	(12,051)	3,794
22	Total Expenditures	36,893,429	18,418,724	55,312,153	35,831,825	16,957,412	52,789,237	(1,061,604)	(1,461,312)	(2,522,915)
23										
24	Excess/(Deficiency)	6,038,296	(9,358,538)	(3,320,242)	7,521,565	(7,902,871)	(381,306)	1,483,269	1,455,667	2,938,936
25										
26	Other Financing Sources/uses									
27	Transfers In	-	-	-	-	-	-	-	-	-
28	Transfers Out	500,000	-	500,000	500,000	-	500,000	-	-	-
29	Other Sources	-	-	-	-	-	-	-	-	-
30	Other Uses	-	-	-	-	-	-	-	-	-
31	Contributions (8800-8999)	(8,684,068)	8,684,068	-	(8,231,667)	8,231,667.4	-	452,401	(452,401)	-
32	Total Other Sources/Uses	(9,184,068)	8,684,068	(500,000)	(8,731,667)	8,231,667	(500,000)	452,401	(452,401)	-
33										
34	Net Inc/Dcr to Fund Balance	(3,145,772)	(674,470)	(3,820,242)	(1,210,102)	328,796	(881,306)	1,935,670	1,003,266	2,938,936
35										
36	Beginning Balance	12,118,447	3,767,517	15,885,964	12,118,447	3,767,517	15,885,964	-	-	-
37	Ending Balance	8,972,675	3,093,047	12,065,722	10,908,345	4,096,313	15,004,658	1,935,670	1,003,266	2,938,936



Revenue Summary

Revenue Changes since June Update \$416,020

<\$6k> restricted

\$422k unrestricted

■ LCFF \$87k

- ⊕ Prior year adjustment – tax correction and small ADA adjustment

■ Federal Revenue \$130k

- ⊕ +\$130k Forest Reserve

■ State Revenue \$92k

- ⊕ +\$30k ERMHS (Mental Health funding)
- ⊕ +\$54K Kitchen Infrastructure Grant
- ⊕ +\$34K STRS On-Behalf (see matching expense reduction)
- ⊕ +\$11k CAASP reimbursement
- ⊕ <\$7k> Transportation
- ⊕ <\$32k> TK Grant (moved to 2026-27)



■ Local Revenue +\$106k

- ⊕ <\$80k> due to FMV (Fair Market Value)
- ⊕ <\$85k> decrease in SpEd Funding
- ⊕ +\$40k Donations increase and Misc
- ⊕ +\$8k facility rent
- ⊕ +\$45k E-Rate
- ⊕ +\$177k Interest



Expenditure Summary

Expenditure Changes since June Update

<\$2,522,915>

\$853k expenditures were moved to 2026-27

- **Salary and Benefits decrease of <\$597k>**
 - ⊕ Class Salaries <\$200k> (instruct aides open positions)
 - ⊕ Cert Salaries <\$27k> (subs and stipends)
 - ⊕ STRS On-behalf +\$34k
 - (see revenue reduction)
 - ⊕ STRS/PERS/HEALTH <\$318k>
 - ⊕ Other benefit adjustments for subs not eligible and open positions <\$80k>
- **Book and Supplies decrease of <\$613k>**
 - ⊕ **Donation Carry Over <\$309k> 2026-27**
 - ⊕ **Teachtown <\$78k> 2026-27**
 - ⊕ **Educlimber <\$58k> 2026-27**
 - ⊕ **Facility Supplies <\$11k>**
 - ⊕ Other Instruc Mat <\$24k>
 - ⊕ SPED Supplies <\$45k>

- **Contract Services decrease of <\$1.5mil>**
 - ⊕ Travel/Conference <\$120k>
 - ⊕ NPS Placements/SPED Contracts <\$489k>
 - ⊕ Utilities <\$380k>
 - ⊕ **Repairs Summer projects <\$65k> 2026-27**
 - ⊕ **Donation Carry Over <\$237k> 2026-27**
 - ⊕ Legal <\$62k>
 - ⊕ Memberships <\$28k>
 - ⊕ Lease/Rentals <\$20k>
- **Capital Outlay increase of \$130k**
 - ⊕ PG Blacktop +\$221k
 - ⊕ **GV Playground <\$32k> 2026-27**
 - ⊕ **Jackson Shade <\$64k> 2026-27**
- **Other Activities decrease of \$50k**
 - ⊕ EDCOE Regional Program Aides



Summary of All Funds

YEAR END - UNAUDITED ACTUALS									
	01	13	25	35	40	49	51	52	
2025-26	General Fund	Cafeteria Fund	Capital Facilities Fund	School Facilities Fund	Special Reserve - Capital Facilities	Capital Project Fund	Bond Redemption Fund	Debt Service Fund	Total All Funds
			Developer Fees			2017 COP / Mello Roos	Bond Tax Collection Bond Repayment	2017 COP	
Revenues	52,407,931	3,015,909	705,974	718,434	43,936	4,304,906	2,707,092	142	63,904,325
Expenditures	52,789,237	2,520,840	684,695	751,799	404,442	26,036	2,631,185	354,774	60,163,008
Excess/Deficiencies	(381,306)	495,069	21,279	(33,365)	(360,505)	4,278,870	75,907	(354,632)	3,741,317
Transfers In					500,000			712,413	1,212,413
Transfers Out	500,000					712,413			1,212,413
Other Sources									
Net Increase/Decrease	(881,306)	495,069	21,279	(33,365)	139,495	3,566,457	75,907	357,781	3,741,317
Beginning Balance	15,885,964	3,407,182	949,275	4,091,004	1,575,910	11,541,444	2,612,846	-	40,063,627
Ending Balance	15,004,658	3,902,251	970,554	4,057,639	1,715,405	15,107,902	2,688,754	357,781	43,804,944

Notes on Other Funds

- **Fund 13** – Final federal and state reimbursement higher than projected. This is due to expenditures for Central Kitchen remodel will be paid in 2024-25.
- **Fund 25** – Developer Fee details will be reviewed in a separate report to the board in November. Expenditures to Fund 35 were made to support costs for Rescue Elem Restroom project.
- **Fund 35** – State facilities fund reimbursements. Facility Capital projects, including RE Restroom project, solar parking lot ADA upgrades, MV Stucco repair, DO Carpet replace, and GV Playground replacement.
 - ⊕ Projects to be completed in 2026-27 for Fund 35 include:
 - ⊕ PG Marquee
 - ⊕ GV Playground (remaining costs)
 - ⊕ RE Restroom replacement (remaining costs)
 - ⊕ Bus Lift replacement
- **Fund 49** – Revenues include funds already received but held with EDUHSD as fiscal agent. These are mello-roos funds transferred and used to pay our Certificate of Participations (COP)
- **Fund 51** – Debt service payments for General Obligation Bonds.
- **Fund 52** – Debt service payments for 2017 COPs.



Final Comments

- First Interim will be updated in December and will include carryover, staffing revisions, and updated revenues and expenses.
- Enrollment and other factors will be analyzed and updated at first interim.
- CSEA Negotiations for 2025-26 will continue in September and we begin in the spring for 2026-27.
- Negotiations for RUFT will begin in January 2027 for 2027-28.
- The District is currently able to meet its financial obligations and reserve balances.
- Appendix is available for details on our “All Funds” summary and individual restricted and unrestricted program balances for 2025-26.



Questions???





Appendix

- **Federal Restricted Programs**
- **State Restricted Programs**
- **Local Programs**





2025-26

Restricted Programs - Federal

Federal Grants & Entitlements	Title I	Special Ed	Federal ERMHS	Title II A Tchr Qlty
	3010	3310	3327	4035
Beg Balance or PY Grant	\$ 14,748.98	\$ -	\$ -	\$ 16,980.70
Revenues	\$ 150,432.00	\$ 332,557.00	\$ 43,182.00	\$ 63,652.00
Gen Fund Contribution	\$ -	\$ -	\$ -	\$ -
Expenditures	\$ 158,724.77	\$ 332,557.00	\$ 43,182.00	\$ 80,632.70
Ending Balance/Remaining Grant	\$ 6,456.21	\$ -	\$ -	\$ -
Federal Grants & Entitlements	Title IV	Title III IMMIGRANT	Title III LEP	McKinney Vento
	4127	4201	4203	9022
Beg Balance or PY Grant	\$ 4,239.28	\$ 1,889.26	\$ 13,553.42	\$ -
Revenues	\$ 11,098.00	\$ 2,883.00	\$ 13,572.00	\$ 1,380.73
Gen Fund Contribution	\$ 3,970.79	\$ 3,454.71	\$ 1,518.65	\$ 13,741.07
Expenditures	\$ 19,308.07	\$ 8,226.97	\$ 28,644.07	\$ 15,121.80
Ending Balance/Remaining Grant	\$ -	\$ -	\$ -	\$ -



2025-26

Restricted Programs - State

Restricted State and Local Grants & Entitlements	ELOP	<i>Student Support & Prof Dev June 30, 2029</i>	<i>UNIV PRE-K Jun 30, 2028</i>	<i>ED EFFECT June 30, 2026</i>	Lotter IMF	SPED	
	2600	6019 (EF)	6053 (UR)	6266	6300	6500	
Beg Balance or PY Grant	\$ 526,040.17	\$ -	\$ 87,353.66	\$ 290,074.70	\$ 1,057,363.24	\$ -	
Revenues	\$ 727,087.00	\$ 1,064,148.00	\$ -	\$ -	\$ 256,101.45	\$ 1,940,593.70	
Gen Fund Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,124,854.01	
Expenditures	\$ 950,435.19	\$ 225,000.33	\$ 55,034.11	\$ 290,074.70	\$ 375,744.50	\$ 8,065,447.71	
Ending Balance/Remaining Grant	\$ 302,691.98	\$ 839,147.67	\$ 32,319.55	\$ -	\$ 937,720.19	\$ -	
Restricted State and Local Grants & Entitlements	ERMHS (6546)	EARLY INTERVENTION	<i>ARTS, MUSIC & INST MATL BLOCK GRANT JUNE 30, 2026</i>	ARTS & MUSIC IN SCHOOLS (PROP 28)	KIT FUNDS - Upgrades, Staffing, Training & Procurement Grants	CS SUMMER ASSIS	
	6546	6547	6762	6770	7041	7415	
Beg Balance or PY Grant	\$ 86,911.18	\$ 355,407.54	\$ 31,265.92	\$ 490,061.06	\$ -	\$ 25,353.72	
Revenues	\$ 328,402.50	\$ 211,178.00	\$ -	\$ 495,894.00	\$ 54,939.72	\$ 91,657.73	
Gen Fund Contribution	\$ -	\$ -	\$ 3,384.81	\$ -	\$ -	\$ -	
Expenditures	\$ 259,083.81	\$ 301,937.68	\$ 34,650.73	\$ 415,291.56	\$ -	\$ 112,951.04	
Ending Balance/Remaining Grant	\$ 156,229.87	\$ 264,647.86	\$ -	\$ 570,663.50	\$ 54,939.72	\$ 4,060.41	
Restricted State and Local Grants & Entitlements	<i>LEARNING RECOVERY EMER GRANT JUNE 30, 2028</i>	STRS on behalf	Literacy Screenings Prof Dev	RMA	MEDI-CAL BILLING	CTEIG	TUPE
	7435 (EF)	7690	7810	8150	9008	9054	9053
Beg Balance or PY Grant	\$ -	\$ -	\$ 21,486.00	\$ -	\$ -	\$ 289,043.62	\$ 2,000.00
Revenues	\$ 71,356.00	\$ 2,038,403.00	\$ 34,146.00	\$ -	\$ 124,842.14	\$ 84,407.00	\$ -
Gen Fund Contribution	\$ -	\$ -	\$ -	\$ 2,078,727.70	\$ -	\$ -	\$ -
Expenditures	\$ 13,690.00	\$ 2,038,403.00	\$ -	\$ 2,078,727.70	\$ 105,406.67	\$ 159,874.14	\$ 2,000.00
Ending Balance/Remaining Grant	\$ 57,666.00	\$ -	\$ 55,632.00	\$ -	\$ 19,435.47	\$ 213,576.48	\$ -

- ELOP (Expanded Learning Opportunities Program)
- SPED (Special Education)
- ERMHS (Educationally Related Mental Health Services)

- KIT (Kitchen Infrastructure and Training)
- RMA (Routine Maintenance Account)
- CTEIG (Career Technology Education Incentive Grant)



2025-26 Local Programs

Local Resources	Unrestricted	LCAP SUPPL	TRANSPORTATION
	0000	0840	0842
Beg Balance or PY Grant	\$ 12,118,447.23	\$ -	\$ -
Revenues	\$ 40,098,770.23	\$ 1,386,052.00	\$ 1,868,568.20
Gen Fund Contribution	\$ (8,231,667.42)	\$ -	\$ -
Expenditures	\$ 33,077,206.15	\$ 1,386,052.00	\$ 1,868,568.20
Ending Balance/Remaining Grant	\$ 10,908,343.89	\$ -	\$ -
Local Resources	SITE DONATIONS	SITE ASB ACCOUNTS	TEACHER RESIDENCY
			9045
Beg Balance or PY Grant	\$ 576,735.93	\$ 15,773.79	
Revenues	\$ 783,441.28	\$ 18,272.21	\$ 10,925.00
Gen Fund Contribution	\$ -		\$ 2,015.68
Expenditures	\$ 755,193.54	\$ 19,127.53	\$ 12,940.68
Ending Balance/Remaining Grant	\$ 604,983.67	\$ 14,918.47	\$ -



RESCUE UNION SCHOOL DISTRICT

"Educating for the Future Together"

2390 Bass Lake Road • Rescue, CA 95672

(530) 677-4461 • FAX (530) 677-0719

www.rescueusd.org

September 15, 2026

Education Protection Account Expenditure Plan 2025-26 ACTUAL / 2026-27 BUDGET

Proposition 30, and subsequently proposition 55, established the Education Protection Account (EPA) to receive the additional tax revenue that will be collected from the higher sales tax and income tax rates due to its passage. These funds will be apportioned from the EPA to school districts as part of their revenue in fiscal year 2026-27. However, school districts will not see an increase of new money in state funding. Instead, EPA funds will simply replace state General Fund aid (revenue limit funding) on a dollar-for-dollar basis.

The creation of the Education Protection Act (EPA) by Proposition 30 has created an accountability component. These components are as follows:

- Criteria on how to spend the funds are mandated by the state.
- School board approves the expenditure plan before the expense has occurred.
- The district is required to publish on their website the amount of funds received and how the funds were expended.
- The school district's auditor will verify the compliance of expenses during the annual audit.

In accordance with Proposition 30 and Proposition 55, **Rescue Union School District** is providing their expenditure plan under the Education Protection Act for 2026-27 and the final expenditures for 2025-26, all of which will be spent on certificated staff (non-administration) that complies with the requirements from the state of California.

EDUCATION PROTECTION ACCOUNT		
	2025-26	2026-27
	ACTUALS	BUDGET
REVENUE	7,665,711	8,758,409
EXPENDITURES		
TEACHER SALARIES	6,695,581	7,706,998
TEACHER BENEFITS	970,130	1,051,411
	7,665,711	8,758,409

Jim Shoemaker, Superintendent

Board of Trustees

Michael Gordon • Kim White • Michelle Bebout • Jamie Hunter • Michael Flaherty

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources	8010-8099		40,319,226.17	0.00	40,319,226.17	41,925,987.00	0.00	41,925,987.00	4.0%
2) Federal Revenue	8100-8299		128,277.10	663,712.16	791,989.26	0.00	619,595.13	619,595.13	-21.8%
3) Other State Revenue	8300-8599		1,194,139.87	5,428,347.51	6,622,487.38	1,510,845.02	4,245,160.18	5,756,005.20	-13.1%
4) Other Local Revenue	8600-8799		1,711,747.29	2,962,481.33	4,674,228.62	1,030,102.93	3,001,081.74	4,031,184.67	-13.8%
5) TOTAL, REVENUES			43,353,390.43	9,054,541.00	52,407,931.43	44,466,934.95	7,865,837.05	52,332,772.00	-0.1%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		17,765,824.96	3,148,368.99	20,914,193.95	18,371,522.78	3,230,079.09	21,601,601.87	3.3%
2) Classified Salaries	2000-2999		5,888,948.73	2,902,223.82	8,791,172.55	6,460,287.31	3,274,816.93	9,735,104.24	10.7%
3) Employee Benefits	3000-3999		7,351,831.73	3,964,998.11	11,316,829.84	7,431,933.51	5,160,943.21	12,592,876.72	11.3%
4) Books and Supplies	4000-4999		1,604,630.90	1,049,313.10	2,653,944.00	1,136,097.12	1,295,131.21	2,431,228.33	-8.4%
5) Services and Other Operating Expenditures	5000-5999		2,691,804.66	3,339,178.74	6,030,983.40	3,023,243.69	2,502,548.30	5,525,791.99	-8.4%
6) Capital Outlay	6000-6999		479,004.59	354,750.58	833,755.17	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		282,234.00	2,018,863.44	2,301,097.44	289,993.00	2,112,853.00	2,402,846.00	4.4%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(232,454.22)	179,715.22	(52,739.00)	(246,945.38)	185,365.38	(61,580.00)	16.8%
9) TOTAL, EXPENDITURES			35,831,825.35	16,957,412.00	52,789,237.35	36,466,132.03	17,761,737.12	54,227,869.15	2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,521,565.08	(7,902,871.00)	(381,305.92)	8,000,802.92	(9,895,900.07)	(1,895,097.15)	397.0%
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		500,001.00	0.00	500,001.00	500,000.00	0.00	500,000.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(8,231,667.42)	8,231,667.42	0.00	(8,132,873.11)	8,132,873.11	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,731,668.42)	8,231,667.42	(500,001.00)	(8,632,873.11)	8,132,873.11	(500,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,210,103.34)	328,796.42	(881,306.92)	(632,070.19)	(1,763,026.96)	(2,395,097.15)	171.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		12,118,447.23	3,767,516.87	15,885,964.10	10,908,343.89	4,096,313.29	15,004,657.18	-5.5%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			12,118,447.23	3,767,516.87	15,885,964.10	10,908,343.89	4,096,313.29	15,004,657.18	-5.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,118,447.23	3,767,516.87	15,885,964.10	10,908,343.89	4,096,313.29	15,004,657.18	-5.5%
2) Ending Balance, June 30 (E + F1e)			10,908,343.89	4,096,313.29	15,004,657.18	10,276,273.70	2,333,286.33	12,609,560.03	-16.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,750.00	0.00	5,750.00	5,750.00	0.00	5,750.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	240,429.08	0.00	240,429.08	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,096,313.29	4,096,313.29	0.00	2,333,286.33	2,333,286.33	-43.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	830,745.71	0.00	830,745.71	798,943.57	0.00	798,943.57	-3.8%
Instructional Supplies/Textbook Adoption	1100	9760	830,745.71		830,745.71			0.00	
Instructional Supplies/Textbook Adoption	1100	9760			0.00	798,943.57		798,943.57	
d) Assigned									
Other Assignments		9780	5,573,671.00	0.00	5,573,671.00	2,862,069.00	0.00	2,862,069.00	-48.7%
Liability - Compensated Absences	0000	9780	45,356.00		45,356.00			0.00	
Liability - H/W Prior Year adjust	0000	9780	200,000.00		200,000.00			0.00	
U/R Lottery - Instr Supplies/Testbook Adopt	0000	9780	830,746.00		830,746.00			0.00	
MAA - Health Services	0000	9780	52,526.00		52,526.00			0.00	
Emergency Facility Needs	0000	9780	132,425.00		132,425.00			0.00	
Safety Improvements	0000	9780	50,000.00		50,000.00			0.00	
Declining Enrollment Mitigation	0000	9780	4,262,618.00		4,262,618.00			0.00	
Liability - Compensated Absences	0000	9780			0.00	45,356.00		45,356.00	
Liability - H/W Prior Year adjust	0000	9780			0.00	150,000.00		150,000.00	
U/R Lottery- Instr Supplies/Testbook Adopt	0000	9780			0.00	815,627.00		815,627.00	
MAA - Health Services	0000	9780			0.00	243.00		243.00	
Emergency Facility Needs	0000	9780			0.00	150,000.00		150,000.00	
Safety Improvements	0000	9780			0.00	50,000.00		50,000.00	
Declining Enrollment Mitigation	0000	9780			0.00	1,650,843.00		1,650,843.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,257,748.10	0.00	4,257,748.10	6,609,511.13	0.00	6,609,511.13	55.2%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	10,864,234.17	3,887,876.54	14,752,110.71				
1) Fair Value Adjustment to Cash in County Treasury		9111	(80,210.00)	0.00	(80,210.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	5,250.00	0.00	5,250.00				
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	2,059,282.19	833,420.92	2,892,703.11				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	200,776.50	0.00	200,776.50				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	240,429.08	0.00	240,429.08				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			13,289,761.94	4,721,297.46	18,011,059.40				
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	1,623,162.04	586,498.41	2,209,660.45				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	758,256.00	0.00	758,256.00				
4) Current Loans		9640	.01	0.00	.01				
5) Unearned Revenue		9650	0.00	38,485.76	38,485.76				
6) TOTAL, LIABILITIES			2,381,418.05	624,984.17	3,006,402.22				
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)			10,908,343.89	4,096,313.29	15,004,657.18				

			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	16,334,235.00	0.00	16,334,235.00	17,363,333.00	0.00	17,363,333.00	6.3%
Education Protection Account State Aid - Current Year		8012	7,899,179.00	0.00	7,899,179.00	8,758,409.00	0.00	8,758,409.00	10.9%
State Aid - Prior Years		8019	11,438.00	0.00	11,438.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	83,420.20	0.00	83,420.20	82,033.00	0.00	82,033.00	-1.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	14,238,606.54	0.00	14,238,606.54	14,179,568.00	0.00	14,179,568.00	-0.4%
Unsecured Roll Taxes		8042	304,785.90	0.00	304,785.90	309,717.00	0.00	309,717.00	1.6%
Prior Years' Taxes		8043	12,834.95	0.00	12,834.95	16,955.00	0.00	16,955.00	32.1%
Supplemental Taxes		8044	332,107.82	0.00	332,107.82	215,319.00	0.00	215,319.00	-35.2%
Education Revenue Augmentation Fund (ERAF)		8045	1,170,245.00	0.00	1,170,245.00	1,075,452.00	0.00	1,075,452.00	-8.1%
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	8,931.76	0.00	8,931.76	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			40,395,784.17	0.00	40,395,784.17	42,000,786.00	0.00	42,000,786.00	4.0%
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	(76,558.00)	0.00	(76,558.00)	(74,799.00)	0.00	(74,799.00)	-2.3%
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			40,319,226.17	0.00	40,319,226.17	41,925,987.00	0.00	41,925,987.00	4.0%
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	332,557.00	332,557.00	0.00	341,761.00	341,761.00	2.8%
Special Education Discretionary Grants		8182	0.00	43,182.00	43,182.00	0.00	43,182.00	43,182.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	128,277.10	0.00	128,277.10	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	1,380.73	1,380.73	0.00	1,380.73	1,380.73	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		158,724.77	158,724.77		146,025.00	146,025.00	-8.0%
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		80,632.70	80,632.70		62,175.00	62,175.00	-22.9%
Title III, Immigrant Student Program	4201	8290		4,772.26	4,772.26		2,306.40	2,306.40	-51.7%
Title III, English Learner Program	4203	8290		27,125.42	27,125.42		11,535.00	11,535.00	-57.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		15,337.28	15,337.28		11,230.00	11,230.00	-26.8%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			128,277.10	663,712.16	791,989.26	0.00	619,595.13	619,595.13	-21.8%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	54,939.72	54,939.72	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	132,865.00	0.00	132,865.00	306,691.65	0.00	306,691.65	130.8%
Lottery - Unrestricted and Instructional Materials		8560	645,896.37	256,101.45	901,997.82	645,896.37	256,101.45	901,997.82	0.0%
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%

Description			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		727,087.00	727,087.00		749,083.00	749,083.00	3.0%
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		495,894.00	495,894.00		495,546.00	495,546.00	-0.1%
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	415,378.50	3,894,325.34	4,309,703.84	558,257.00	2,744,429.73	3,302,686.73	-23.4%
TOTAL, OTHER STATE REVENUE			1,194,139.87	5,428,347.51	6,622,487.38	1,510,845.02	4,245,160.18	5,756,005.20	-13.1%
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	152,922.77	0.00	152,922.77	190,000.00	0.00	190,000.00	24.2%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Interest		8660	599,592.77	0.00	599,592.77	480,000.00	0.00	480,000.00	-19.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(84,433.00)	0.00	(84,433.00)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	100,950.75	0.00	100,950.75	100,805.75	0.00	100,805.75	-0.1%
Interagency Services		8677	0.00	10,925.00	10,925.00	0.00	11,100.00	11,100.00	1.6%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	942,426.28	1,010,962.63	1,953,388.91	259,297.18	199,613.74	458,910.92	-76.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	287.72	0.00	287.72	0.00	0.00	0.00	-100.0%
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		1,940,593.70	1,940,593.70		2,790,368.00	2,790,368.00	43.8%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,711,747.29	2,962,481.33	4,674,228.62	1,030,102.93	3,001,081.74	4,031,184.67	-13.8%
TOTAL, REVENUES			43,353,390.43	9,054,541.00	52,407,931.43	44,466,934.95	7,865,837.05	52,332,772.00	-0.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	15,024,944.79	2,095,609.79	17,120,554.58	15,455,596.59	2,159,381.91	17,614,978.50	2.9%
Certificated Pupil Support Salaries		1200	805,231.85	584,737.74	1,389,969.59	914,360.65	578,581.37	1,492,942.02	7.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,866,308.32	359,364.08	2,225,672.40	1,911,670.54	364,855.81	2,276,526.35	2.3%
Other Certificated Salaries		1900	69,340.00	108,657.38	177,997.38	89,895.00	127,260.00	217,155.00	22.0%
TOTAL, CERTIFICATED SALARIES			17,765,824.96	3,148,368.99	20,914,193.95	18,371,522.78	3,230,079.09	21,601,601.87	3.3%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	430,920.24	1,634,515.26	2,065,435.50	602,072.29	2,013,383.04	2,615,455.33	26.6%
Classified Support Salaries		2200	2,744,765.08	1,032,882.23	3,777,647.31	2,969,175.18	1,049,833.77	4,019,008.95	6.4%
Classified Supervisors' and Administrators' Salaries		2300	501,414.68	68,618.13	570,032.81	546,026.00	73,361.25	619,387.25	8.7%
Clerical, Technical and Office Salaries		2400	1,457,490.09	118,542.87	1,576,032.96	1,477,563.52	104,991.96	1,582,555.48	0.4%
Other Classified Salaries		2900	754,358.64	47,665.33	802,023.97	865,450.32	33,246.91	898,697.23	12.1%
TOTAL, CLASSIFIED SALARIES			5,888,948.73	2,902,223.82	8,791,172.55	6,460,287.31	3,274,816.93	9,735,104.24	10.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,342,881.24	2,631,432.58	5,974,313.82	2,878,326.74	3,388,207.00	6,266,533.74	4.9%
PERS		3201-3202	1,423,088.12	650,102.43	2,073,190.55	1,546,558.00	800,138.00	2,346,696.00	13.2%
OASDI/Medicare/Alternative		3301-3302	702,899.46	238,148.43	941,047.89	763,993.88	288,553.53	1,052,547.41	11.8%
Health and Welfare Benefits		3401-3402	1,182,164.71	314,254.86	1,496,419.57	1,546,617.59	540,347.55	2,086,965.14	39.5%
Unemployment Insurance		3501-3502	12,045.12	2,944.55	14,989.67	12,584.12	3,227.59	15,811.71	5.5%
Workers' Compensation		3601-3602	364,614.22	85,582.39	450,196.61	364,949.16	93,676.76	458,625.92	1.9%
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	324,138.86	42,532.87	366,671.73	318,904.02	46,792.78	365,696.80	-0.3%
TOTAL, EMPLOYEE BENEFITS			7,351,831.73	3,964,998.11	11,316,829.84	7,431,933.51	5,160,943.21	12,592,876.72	11.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	689,928.37	495,752.40	1,185,680.77	0.00	876,372.00	876,372.00	-26.1%
Books and Other Reference Materials		4200	2,932.31	35,451.78	38,384.09	5,385.84	0.00	5,385.84	-86.0%
Materials and Supplies		4300	696,572.16	470,070.12	1,166,642.28	877,951.19	383,219.21	1,261,170.40	8.1%
Noncapitalized Equipment		4400	215,198.06	48,038.80	263,236.86	252,760.09	35,540.00	288,300.09	9.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,604,630.90	1,049,313.10	2,653,944.00	1,136,097.12	1,295,131.21	2,431,228.33	-8.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	43,182.00	43,182.00	0.00	43,182.00	43,182.00	0.0%
Travel and Conferences		5200	43,702.72	101,346.69	145,049.41	67,780.00	53,410.00	121,190.00	-16.4%
Dues and Memberships		5300	31,723.49	310.00	32,033.49	56,999.00	510.00	57,509.00	79.5%
Insurance		5400 - 5499	516,651.85	41,102.74	557,754.59	457,679.87	35,969.77	493,649.64	-11.5%
Operations and Housekeeping Services		5500	1,402,511.71	0.00	1,402,511.71	1,571,354.00	2,040.00	1,573,394.00	12.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	134,190.74	474,161.67	608,352.41	180,730.53	441,175.97	621,906.50	2.2%
Transfers of Direct Costs		5710	(86,228.54)	86,228.54	0.00	(63,240.00)	63,240.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,576.51)	0.00	(1,576.51)	(12,320.00)	12,000.00	(320.00)	-79.7%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Professional/Consulting Services and Operating Expenditures		5800 - 5899	485,405.55	2,592,637.60	3,078,043.15	588,863.61	1,850,367.56	2,439,231.17	-20.8%
Communications		5900	165,423.65	209.50	165,633.15	175,396.68	653.00	176,049.68	6.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,691,804.66	3,339,178.74	6,030,983.40	3,023,243.69	2,502,548.30	5,525,791.99	-8.4%
CAPITAL OUTLAY									
Land		6100	0.00	283,167.56	283,167.56	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	63,701.36	63,701.36	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	479,004.59	7,881.66	486,886.25	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			479,004.59	354,750.58	833,755.17	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	282,234.00	1,942,223.44	2,224,457.44	289,993.00	2,035,554.00	2,325,547.00	4.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	76,640.00	76,640.00	0.00	77,299.00	77,299.00	0.9%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	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)			282,234.00	2,018,863.44	2,301,097.44	289,993.00	2,112,853.00	2,402,846.00	4.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(179,715.22)	179,715.22	0.00	(185,365.38)	185,365.38	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(52,739.00)	0.00	(52,739.00)	(61,580.00)	0.00	(61,580.00)	16.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(232,454.22)	179,715.22	(52,739.00)	(246,945.38)	185,365.38	(61,580.00)	16.8%
TOTAL, EXPENDITURES			35,831,825.35	16,957,412.00	52,789,237.35	36,466,132.03	17,761,737.12	54,227,869.15	2.7%
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	500,000.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	1.00	0.00	1.00	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,001.00	0.00	500,001.00	500,000.00	0.00	500,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(8,231,667.42)	8,231,667.42	0.00	(8,132,873.11)	8,132,873.11	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			(8,231,667.42)	8,231,667.42	0.00	(8,132,873.11)	8,132,873.11	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(8,731,668.42)	8,231,667.42	(500,001.00)	(8,632,873.11)	8,132,873.11	(500,000.00)	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	40,319,226.17	0.00	40,319,226.17	41,925,987.00	0.00	41,925,987.00	4.0%
2) Federal Revenue		8100-8299	128,277.10	663,712.16	791,989.26	0.00	619,595.13	619,595.13	-21.8%
3) Other State Revenue		8300-8599	1,194,139.87	5,428,347.51	6,622,487.38	1,510,845.02	4,245,160.18	5,756,005.20	-13.1%
4) Other Local Revenue		8600-8799	1,711,747.29	2,962,481.33	4,674,228.62	1,030,102.93	3,001,081.74	4,031,184.67	-13.8%
5) TOTAL, REVENUES			43,353,390.43	9,054,541.00	52,407,931.43	44,466,934.95	7,865,837.05	52,332,772.00	-0.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	21,992,938.67	9,671,258.45	31,664,197.12	21,821,303.82	10,516,836.35	32,338,140.17	2.1%
2) Instruction - Related Services	2000-2999		4,248,704.29	918,949.34	5,167,653.63	4,346,078.60	898,844.94	5,244,923.54	1.5%
3) Pupil Services	3000-3999		3,446,631.89	1,739,928.06	5,186,559.95	3,460,018.76	2,005,538.69	5,465,557.45	5.4%
4) Ancillary Services	4000-4999		120,337.57	114,547.64	234,885.21	135,810.00	102,435.00	238,245.00	1.4%
5) Community Services	5000-5999		1,888.03	1,573.90	3,461.93	2,550.00	1,638.80	4,188.80	21.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,434,553.52	297,739.25	2,732,292.77	2,645,022.42	288,064.68	2,933,087.10	7.3%
8) Plant Services	8000-8999		3,304,537.38	2,194,551.92	5,499,089.30	3,765,355.43	1,835,525.66	5,600,881.09	1.9%
9) Other Outgo	9000-9999		282,234.00	2,018,863.44	2,301,097.44	289,993.00	2,112,853.00	2,402,846.00	4.4%
10) TOTAL, EXPENDITURES			35,831,825.35	16,957,412.00	52,789,237.35	36,466,132.03	17,761,737.12	54,227,869.15	2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,521,565.08	(7,902,871.00)	(381,305.92)	8,000,802.92	(9,895,900.07)	(1,895,097.15)	397.0%
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	500,001.00	0.00	500,001.00	500,000.00	0.00	500,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(8,231,667.42)	8,231,667.42	0.00	(8,132,873.11)	8,132,873.11	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,731,668.42)	8,231,667.42	(500,001.00)	(8,632,873.11)	8,132,873.11	(500,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,210,103.34)	328,796.42	(881,306.92)	(632,070.19)	(1,763,026.96)	(2,395,097.15)	171.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,118,447.23	3,767,516.87	15,885,964.10	10,908,343.89	4,096,313.29	15,004,657.18	-5.5%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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)			12,118,447.23	3,767,516.87	15,885,964.10	10,908,343.89	4,096,313.29	15,004,657.18	-5.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,118,447.23	3,767,516.87	15,885,964.10	10,908,343.89	4,096,313.29	15,004,657.18	-5.5%
2) Ending Balance, June 30 (E + F1e)			10,908,343.89	4,096,313.29	15,004,657.18	10,276,273.70	2,333,286.33	12,609,560.03	-16.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,750.00	0.00	5,750.00	5,750.00	0.00	5,750.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	240,429.08	0.00	240,429.08	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,096,313.29	4,096,313.29	0.00	2,333,286.33	2,333,286.33	-43.0%
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	830,745.71	0.00	830,745.71	798,943.57	0.00	798,943.57	-3.8%
Instructional Supplies/Textbook Adoption	1100	9760	830,745.71		830,745.71			0.00	
Instructional Supplies/Textbook Adoption	1100	9760			0.00	798,943.57		798,943.57	
d) Assigned									
Other Assignments (by Resource/Object)		9780	5,573,671.00	0.00	5,573,671.00	2,862,069.00	0.00	2,862,069.00	-48.7%
Liability - Compensated Absences	0000	9780	45,356.00		45,356.00			0.00	
Liability - H/W Prior Year adjust	0000	9780	200,000.00		200,000.00			0.00	
U/R Lottery - Instr Supplies/Testbook Adopt	0000	9780	830,746.00		830,746.00			0.00	
MAA - Health Services	0000	9780	52,526.00		52,526.00			0.00	
Emergency Facility Needs	0000	9780	132,425.00		132,425.00			0.00	
Safety Improvements	0000	9780	50,000.00		50,000.00			0.00	
Declining Enrollment Mitigation	0000	9780	4,262,618.00		4,262,618.00			0.00	
Liability - Compensated Absences	0000	9780			0.00	45,356.00		45,356.00	
Liability - H/W Prior Year adjust	0000	9780			0.00	150,000.00		150,000.00	
U/R Lottery- Instr Supplies/Testbook Adopt	0000	9780			0.00	815,627.00		815,627.00	
MAA - Health Services	0000	9780			0.00	243.00		243.00	
Emergency Facility Needs	0000	9780			0.00	150,000.00		150,000.00	
Safety Improvements	0000	9780			0.00	50,000.00		50,000.00	
Declining Enrollment Mitigation	0000	9780			0.00	1,650,843.00		1,650,843.00	
e) Unassigned/Unappropriated									

Description Function Codes Object Codes			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Reserve for Economic Uncertainties		9789	4,257,748.10	0.00	4,257,748.10	6,609,511.13	0.00	6,609,511.13	55.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	302,691.98	110,135.11
6019	Student Support and Professional Development Discretionary Block Grant	839,147.67	56,154.46
6300	Lottery: Instructional Materials	937,720.19	445,039.64
6546	Mental Health-Related Services	156,229.87	60,198.69
6547	Special Education Early Intervention Preschool Grant	264,647.86	127,526.28
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	570,663.50	607,459.69
7041	Child Nutrition: Kitchen Infrastructure Upgrades, Staffing, Training, and Procurement Funds (2025 KIT Funds)	54,939.72	54,939.72
7415	Classified School Employee Summer Assistance Program	4,060.41	4,060.41
7435	Learning Recovery Emergency Block Grant	57,666.00	57,666.00
7810	Other Restricted State	55,632.00	55,632.00
9010	Other Restricted Local	852,914.09	754,474.33
Total, Restricted Balance		4,096,313.29	2,333,286.33

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	753,575.40	565,000.00	-25.0%
3) Other State Revenue		8300-8599	2,003,056.89	1,901,000.00	-5.1%
4) Other Local Revenue		8600-8799	259,275.85	197,000.00	-24.0%
5) TOTAL, REVENUES			3,015,908.14	2,663,000.00	-11.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	635,782.95	657,396.73	3.4%
3) Employee Benefits		3000-3999	230,722.43	309,212.00	34.0%
4) Books and Supplies		4000-4999	1,206,636.19	1,085,000.00	-10.1%
5) Services and Other Operating Expenditures		5000-5999	262,590.49	266,674.30	1.6%
6) Capital Outlay		6000-6999	132,369.14	70,000.00	-47.1%
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	52,739.00	61,580.00	16.8%
9) TOTAL, EXPENDITURES			2,520,840.20	2,449,863.03	-2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			495,067.94	213,136.97	-56.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1.00	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			1.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			495,068.94	213,136.97	-56.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,407,182.49	3,902,251.43	14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,407,182.49	3,902,251.43	14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,407,182.49	3,902,251.43	14.5%
2) Ending Balance, June 30 (E + F1e)			3,902,251.43	4,115,388.40	5.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	700.00	0.00	-100.0%
Stores		9712	13,914.49	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	3,887,636.95	4,115,388.41	5.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.01)	(0.01)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,025,234.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	(21,886.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	700.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	105,116.19		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1.00		
6) Stores		9320	13,914.49		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,123,080.28		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	12,393.79		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	200,776.50		
4) Current Loans		9640			
5) Unearned Revenue		9650	7,658.56		
6) TOTAL, LIABILITIES			220,828.85		
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)			3,902,251.43		
FEDERAL REVENUE					
Child Nutrition Programs		8220	601,614.52	565,000.00	-6.1%
Donated Food Commodities		8221	151,960.88	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			753,575.40	565,000.00	-25.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,003,056.89	1,901,000.00	-5.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,003,056.89	1,901,000.00	-5.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	77,593.76	50,000.00	-35.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	130,777.08	75,000.00	-42.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(22,733.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	73,638.01	72,000.00	-2.2%
TOTAL, OTHER LOCAL REVENUE			259,275.85	197,000.00	-24.0%
TOTAL, REVENUES			3,015,908.14	2,663,000.00	-11.7%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	498,042.17	519,067.13	4.2%
Classified Supervisors' and Administrators' Salaries		2300	93,558.01	97,815.00	4.6%
Clerical, Technical and Office Salaries		2400	44,182.77	40,514.60	-8.3%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			635,782.95	657,396.73	3.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	139,893.66	169,023.00	20.8%
OASDI/Medicare/Alternative		3301-3302	48,799.04	50,334.00	3.1%
Health and Welfare Benefits		3401-3402	20,926.01	67,401.00	222.1%
Unemployment Insurance		3501-3502	321.75	333.00	3.5%
Workers' Compensation		3601-3602	9,381.95	9,721.00	3.6%
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	11,400.02	12,400.00	8.8%
TOTAL, EMPLOYEE BENEFITS			230,722.43	309,212.00	34.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	17,405.12	21,000.00	20.7%
Noncapitalized Equipment		4400	14,095.25	20,000.00	41.9%
Food		4700	1,175,135.82	1,044,000.00	-11.2%
TOTAL, BOOKS AND SUPPLIES			1,206,636.19	1,085,000.00	-10.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,765.21	6,000.00	-38.6%
Dues and Memberships		5300	975.67	899.00	-7.9%
Insurance		5400-5450	8,462.32	22,040.30	160.5%
Operations and Housekeeping Services		5500	146,769.92	135,100.00	-8.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	57,049.26	24,000.00	-57.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,576.51	320.00	-79.7%
Professional/Consulting Services and Operating Expenditures		5800	36,662.90	77,315.00	110.9%
Communications		5900	1,328.70	1,000.00	-24.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			262,590.49	266,674.30	1.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	132,369.14	70,000.00	-47.1%
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			132,369.14	70,000.00	-47.1%
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	52,739.00	61,580.00	16.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			52,739.00	61,580.00	16.8%
TOTAL, EXPENDITURES			2,520,840.20	2,449,863.03	-2.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	1.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1.00	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	753,575.40	565,000.00	-25.0%
3) Other State Revenue		8300-8599	2,003,056.89	1,901,000.00	-5.1%
4) Other Local Revenue		8600-8799	259,275.85	197,000.00	-24.0%
5) TOTAL, REVENUES			3,015,908.14	2,663,000.00	-11.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,319,516.28	2,251,368.03	-2.9%
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		52,739.00	61,580.00	16.8%
8) Plant Services	8000-8999		148,584.92	136,915.00	-7.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,520,840.20	2,449,863.03	-2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			495,067.94	213,136.97	-56.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1.00	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			1.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			495,068.94	213,136.97	-56.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,407,182.49	3,902,251.43	14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,407,182.49	3,902,251.43	14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,407,182.49	3,902,251.43	14.5%
2) Ending Balance, June 30 (E + F1e)			3,902,251.43	4,115,388.40	5.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	700.00	0.00	-100.0%
Stores		9712	13,914.49	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	3,887,636.95	4,115,388.41	5.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.01)	(0.01)	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,887,636.95	4,115,388.41
Total, Restricted Balance		3,887,636.95	4,115,388.41

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	705,974.06	525,000.00	-25.6%
5) TOTAL, REVENUES			705,974.06	525,000.00	-25.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	22,819.08	24,453.75	7.2%
3) Employee Benefits		3000-3999	9,674.34	10,145.00	4.9%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	48,601.45	38,117.50	-21.6%
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			81,094.87	72,716.25	-10.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			624,879.19	452,283.75	-27.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	603,600.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(603,600.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,279.19	452,283.75	2,025.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	949,275.08	970,554.27	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			949,275.08	970,554.27	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			949,275.08	970,554.27	2.2%
2) Ending Balance, June 30 (E + F1e)			970,554.27	1,422,838.02	46.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	970,554.27	1,422,838.02	46.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	1,582,760.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	(8,606.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,574,154.27		
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	603,600.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			603,600.00		
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)			970,554.27		
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	53,241.06	50,000.00	-6.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(8,982.00)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	661,715.00	475,000.00	-28.2%
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			705,974.06	525,000.00	-25.6%
TOTAL, REVENUES			705,974.06	525,000.00	-25.6%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	22,819.08	24,453.75	7.2%
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			22,819.08	24,453.75	7.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	6,117.84	6,456.00	5.5%
OASDI/Medicare/Alternative		3301-3302	1,815.54	1,940.00	6.9%
Health and Welfare Benefits		3401-3402	484.92	469.00	-3.3%
Unemployment Insurance		3501-3502	11.88	12.00	1.0%
Workers' Compensation		3601-3602	344.16	368.00	6.9%
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	900.00	900.00	0.0%
TOTAL, EMPLOYEE BENEFITS			9,674.34	10,145.00	4.9%
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	48,601.45	38,117.50	-21.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			48,601.45	38,117.50	-21.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			81,094.87	72,716.25	-10.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	603,600.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			603,600.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(603,600.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	705,974.06	525,000.00	-25.6%
5) TOTAL, REVENUES			705,974.06	525,000.00	-25.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		52,344.87	70,598.75	34.9%
8) Plant Services	8000-8999		28,750.00	2,117.50	-92.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			81,094.87	72,716.25	-10.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			624,879.19	452,283.75	-27.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	603,600.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(603,600.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,279.19	452,283.75	2,025.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	949,275.08	970,554.27	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			949,275.08	970,554.27	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			949,275.08	970,554.27	2.2%
2) Ending Balance, June 30 (E + F1e)			970,554.27	1,422,838.02	46.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	970,554.27	1,422,838.02	46.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	970,554.27	1,422,838.02
Total, Restricted Balance		970,554.27	1,422,838.02

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	114,834.27	90,000.00	-21.6%
5) TOTAL, REVENUES			114,834.27	90,000.00	-21.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	13,090.59	0.00	-100.0%
3) Employee Benefits		3000-3999	5,287.46	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	335,664.50	5,000.00	-98.5%
6) Capital Outlay		6000-6999	397,756.69	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			751,799.24	5,000.00	-99.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(636,964.97)	85,000.00	-113.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	603,600.00	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			603,600.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(33,364.97)	85,000.00	-354.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,091,004.23	4,057,639.26	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,091,004.23	4,057,639.26	-0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,091,004.23	4,057,639.26	-0.8%
2) Ending Balance, June 30 (E + F1e)			4,057,639.26	4,142,639.26	2.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,057,639.26	4,142,639.26	2.1%
Facility Reserve	0000	9780	4,057,639.26		
Facility Reserve	0000	9780		4,142,639.26	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,237,763.26		
1) Fair Value Adjustment to Cash in County Treasury		9111	(17,604.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	861,855.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,082,014.26		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	24,375.00		
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			24,375.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			4,057,639.26		
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	133,376.27	90,000.00	-32.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(18,542.00)	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			114,834.27	90,000.00	-21.6%
TOTAL, REVENUES			114,834.27	90,000.00	-21.6%
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	13,090.59	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			13,090.59	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,338.36	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	1,001.44	0.00	-100.0%
Health and Welfare Benefits		3401-3402	751.11	0.00	-100.0%
Unemployment Insurance		3501-3502	6.58	0.00	-100.0%
Workers' Compensation		3601-3602	189.97	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,287.46	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	328,944.50	0.00	-100.0%
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	6,720.00	5,000.00	-25.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			335,664.50	5,000.00	-98.5%
CAPITAL OUTLAY					
Land		6100	354,577.81	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	29,272.36	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	13,906.52	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			397,756.69	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			751,799.24	5,000.00	-99.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	603,600.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			603,600.00	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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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%
(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)			603,600.00	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	114,834.27	90,000.00	-21.6%
5) TOTAL, REVENUES			114,834.27	90,000.00	-21.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		751,799.24	5,000.00	-99.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			751,799.24	5,000.00	-99.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(636,964.97)	85,000.00	-113.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	603,600.00	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			603,600.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(33,364.97)	85,000.00	-354.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,091,004.23	4,057,639.26	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,091,004.23	4,057,639.26	-0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,091,004.23	4,057,639.26	-0.8%
2) Ending Balance, June 30 (E + F1e)			4,057,639.26	4,142,639.26	2.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,057,639.26	4,142,639.26	2.1%
Facility Reserve	0000	9780	4,057,639.26		
Facility Reserve	0000	9780		4,142,639.26	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	43,936.37	25,000.00	-43.1%
5) TOTAL, REVENUES			43,936.37	25,000.00	-43.1%
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	404,441.60	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			404,441.60	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(360,505.23)	25,000.00	-106.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	500,000.00	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			500,000.00	500,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			139,494.77	525,000.00	276.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,575,910.39	1,715,405.16	8.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,575,910.39	1,715,405.16	8.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,575,910.39	1,715,405.16	8.9%
2) Ending Balance, June 30 (E + F1e)			1,715,405.16	2,240,405.16	30.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,715,405.16	2,240,405.16	30.6%
Facility Reserve	0000	9780	1,715,405.16		
Facility Reserve	0000	9780		2,240,405.16	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,222,050.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	(6,645.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	500,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,715,405.16		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,715,405.16		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	50,784.37	25,000.00	-50.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(6,848.00)	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			43,936.37	25,000.00	-43.1%
TOTAL, REVENUES			43,936.37	25,000.00	-43.1%
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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	84,493.03	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	319,948.57	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			404,441.60	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			404,441.60	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	500,000.00	500,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	500,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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)			500,000.00	500,000.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	43,936.37	25,000.00	-43.1%
5) TOTAL, REVENUES			43,936.37	25,000.00	-43.1%
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		404,441.60	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			404,441.60	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(360,505.23)	25,000.00	-106.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	500,000.00	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			500,000.00	500,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			139,494.77	525,000.00	276.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,575,910.39	1,715,405.16	8.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,575,910.39	1,715,405.16	8.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,575,910.39	1,715,405.16	8.9%
2) Ending Balance, June 30 (E + F1e)			1,715,405.16	2,240,405.16	30.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,715,405.16	2,240,405.16	30.6%
Facility Reserve	0000	9780	1,715,405.16		
Facility Reserve	0000	9780		2,240,405.16	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,304,905.71	175,000.00	-95.9%
5) TOTAL, REVENUES			4,304,905.71	175,000.00	-95.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	26,035.89	30,000.00	15.2%
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			26,035.89	30,000.00	15.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,278,869.82	145,000.00	-96.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	712,412.50	350,000.00	-50.9%
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			(712,412.50)	(350,000.00)	-50.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,566,457.32	(205,000.00)	-105.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,541,444.37	15,107,901.69	30.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,541,444.37	15,107,901.69	30.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,541,444.37	15,107,901.69	30.9%
2) Ending Balance, June 30 (E + F1e)			15,107,901.69	14,902,901.69	-1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	15,107,901.69	14,902,901.69	-1.4%
Reserved for projects (Comm Fac Dist)	0000	9780	15,107,901.69		
Reserved for projects (Comm Fac Dist)	0000	9780		14,902,901.69	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,957,524.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	(26,955.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	10,543,713.26		
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			15,474,282.61		
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	436.46		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	365,944.46		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			366,380.92		
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)			15,107,901.69		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	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	3,816,089.93	0.00	-100.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	517,195.78	175,000.00	-66.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(28,380.00)	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			4,304,905.71	175,000.00	-95.9%
TOTAL, REVENUES			4,304,905.71	175,000.00	-95.9%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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%
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	26,035.89	30,000.00	15.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,035.89	30,000.00	15.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	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			26,035.89	30,000.00	15.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	712,412.50	350,000.00	-50.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			712,412.50	350,000.00	-50.9%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	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)			(712,412.50)	(350,000.00)	-50.9%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,304,905.71	175,000.00	-95.9%
5) TOTAL, REVENUES			4,304,905.71	175,000.00	-95.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		26,035.89	30,000.00	15.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			26,035.89	30,000.00	15.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			4,278,869.82	145,000.00	-96.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	712,412.50	350,000.00	-50.9%
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			(712,412.50)	(350,000.00)	-50.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,566,457.32	(205,000.00)	-105.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,541,444.37	15,107,901.69	30.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,541,444.37	15,107,901.69	30.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,541,444.37	15,107,901.69	30.9%
2) Ending Balance, June 30 (E + F1e)			15,107,901.69	14,902,901.69	-1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	15,107,901.69	14,902,901.69	-1.4%
Reserved for projects (Comm Fac Dist)	0000	9780	15,107,901.69		
Reserved for projects (Comm Fac Dist)	0000	9780		14,902,901.69	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,707,092.48	2,239,123.24	-17.3%
5) TOTAL, REVENUES			2,707,092.48	2,239,123.24	-17.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,631,185.00	2,199,123.24	-16.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,631,185.00	2,199,123.24	-16.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			75,907.48	40,000.00	-47.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			75,907.48	40,000.00	-47.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,612,846.25	2,688,753.73	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,612,846.25	2,688,753.73	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,612,846.25	2,688,753.73	2.9%
2) Ending Balance, June 30 (E + F1e)			2,688,753.73	2,728,753.73	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,688,753.73	2,728,753.73	1.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,703,452.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	(14,699.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,688,753.73		
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)			2,688,753.73		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	2,596,526.29	2,194,123.24	-15.5%
Unsecured Roll		8612	15,980.69	0.00	-100.0%
Prior Years' Taxes		8613	554.59	0.00	-100.0%
Supplemental Taxes		8614	49,298.40	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	1,071.13	0.00	-100.0%
Interest		8660	59,038.38	45,000.00	-23.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(15,377.00)	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			2,707,092.48	2,239,123.24	-17.3%
TOTAL, REVENUES			2,707,092.48	2,239,123.24	-17.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,094,148.00	1,591,211.15	45.4%
Bond Interest and Other Service Charges		7434	1,537,037.00	607,912.09	-60.4%
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)			2,631,185.00	2,199,123.24	-16.4%
TOTAL, EXPENDITURES			2,631,185.00	2,199,123.24	-16.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,707,092.48	2,239,123.24	-17.3%
5) TOTAL, REVENUES			2,707,092.48	2,239,123.24	-17.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	2,631,185.00	2,199,123.24	-16.4%
10) TOTAL, EXPENDITURES			2,631,185.00	2,199,123.24	-16.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			75,907.48	40,000.00	-47.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			75,907.48	40,000.00	-47.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,612,846.25	2,688,753.73	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,612,846.25	2,688,753.73	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,612,846.25	2,688,753.73	2.9%
2) Ending Balance, June 30 (E + F1e)			2,688,753.73	2,728,753.73	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,688,753.73	2,728,753.73	1.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	2,688,753.73	2,728,753.73
Total, Restricted Balance		2,688,753.73	2,728,753.73

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	142.00	0.00	-100.0%
5) TOTAL, REVENUES			142.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	352,412.52	349,412.50	-0.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			352,412.52	349,412.50	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(352,270.52)	(349,412.50)	-0.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	712,412.50	350,000.00	-50.9%
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	2,361.34	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			710,051.16	350,000.00	-50.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			357,780.64	587.50	-99.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	357,780.64	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	357,780.64	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	357,780.64	New
2) Ending Balance, June 30 (E + F1e)			357,780.64	358,368.14	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	357,780.64	358,368.14	0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(8,208.82)		
1) Fair Value Adjustment to Cash in County Treasury		9111	45.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	365,944.46		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			357,780.64		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			357,780.64		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	142.00	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			142.00	0.00	-100.0%
TOTAL, REVENUES			142.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	107,412.52	109,412.50	1.9%
Other Debt Service - Principal		7439	245,000.00	240,000.00	-2.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			352,412.52	349,412.50	-0.9%
TOTAL, EXPENDITURES			352,412.52	349,412.50	-0.9%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	712,412.50	350,000.00	-50.9%
(a) TOTAL, INTERFUND TRANSFERS IN			712,412.50	350,000.00	-50.9%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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	2,361.34	0.00	-100.0%
(d) TOTAL, USES			2,361.34	0.00	-100.0%
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)			710,051.16	350,000.00	-50.7%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	142.00	0.00	-100.0%
5) TOTAL, REVENUES			142.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	352,412.52	349,412.50	-0.9%
10) TOTAL, EXPENDITURES			352,412.52	349,412.50	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(352,270.52)	(349,412.50)	-0.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	712,412.50	350,000.00	-50.9%
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	2,361.34	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			710,051.16	350,000.00	-50.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			357,780.64	587.50	-99.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	357,780.64	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	357,780.64	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	357,780.64	New
2) Ending Balance, June 30 (E + F1e)			357,780.64	358,368.14	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	357,780.64	358,368.14	0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	357,780.64	358,368.14
Total, Restricted Balance		357,780.64	358,368.14

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,399.14	3,402.22	3,403.59	3,405.12	3,405.12	3,405.12
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)	3,399.14	3,402.22	3,403.59	3,405.12	3,405.12	3,405.12
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	22.93	23.03	22.93	22.93	22.93	22.93
c. Special Education-NPS/LCI						
d. Special Education Extended Year	1.39	1.39	1.39	1.39	1.39	1.39
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)	24.32	24.42	24.32	24.32	24.32	24.32
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,423.46	3,426.64	3,427.91	3,429.44	3,429.44	3,429.44
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	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	4,640,099.26		4,640,099.26			4,640,099.26
Work in Progress			0.00			0.00
Total capital assets not being depreciated	4,640,099.26	0.00	4,640,099.26	0.00	0.00	4,640,099.26
Capital assets being depreciated:						
Land Improvements	8,187,658.97		8,187,658.97	724,114.80		8,911,773.77
Buildings	85,174,232.95	409,831.38	85,584,064.33			85,584,064.33
Equipment	10,819,979.78	123,750.00	10,943,729.78	1,172,822.40		12,116,552.18
Total capital assets being depreciated	104,181,871.70	533,581.38	104,715,453.08	1,896,937.20	0.00	106,612,390.28
Accumulated Depreciation for:						
Land Improvements	(5,292,642.18)		(5,292,642.18)	(190,112.49)		(5,482,754.67)
Buildings	(31,764,047.98)		(31,764,047.98)	(1,652,293.81)		(33,416,341.79)
Equipment	(6,862,999.25)		(6,862,999.25)	(790,153.71)		(7,653,152.96)
Total accumulated depreciation	(43,919,689.41)	0.00	(43,919,689.41)	(2,632,560.01)	0.00	(46,552,249.42)
Total capital assets being depreciated, net excluding lease and subscription assets	60,262,182.29	533,581.38	60,795,763.67	(735,622.81)	0.00	60,060,140.86
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	64,902,281.55	533,581.38	65,435,862.93	(735,622.81)	0.00	64,700,240.12
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

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	60.00%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.00
ESMOE	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2027-28 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
GANN	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$29,901,175.38
	Appropriations Subject to Limit	\$29,901,175.38
	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	5.13%
	Fixed-with-carry-forward indirect cost rate for use in 2027-28 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 15, 2026

Printed Name: _____

Title: _____

To the Superintendent of Public Instruction:

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

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

Date: _____

Printed Name: _____

Title: _____

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

For County Office of Education:

Shannon Daniel

Name
Director, External Business Services

Title
530-295-2214

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sdaniel@edcoe.org

E-mail Address

For School District:

Lisa Donaldson

Name
Asst Supt Business Svcs

Title
530-677-4461

Telephone
ldonaldson@my.rescueusd.org

E-mail Address

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

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	20,914,193.95	301	0.00	303	20,914,193.95	305	189,379.02	189,379.02	307	20,724,814.93	309
2000 - Classified Salaries	8,791,172.55	311	16,919.57	313	8,774,252.98	315	852,243.18	950,076.05	317	7,824,176.93	319
3000 - Employee Benefits	11,316,829.84	321	1,546.42	323	11,315,283.42	325	356,087.63	374,365.48	327	10,940,917.94	329
4000 - Books, Supplies Equip Replace. (6500)	2,653,944.00	331	3,461.93	333	2,650,482.07	335	1,636,910.55	1,848,170.02	337	802,312.05	339
5000 - Services . . . & 7300 - Indirect Costs	5,978,244.40	341	565,141.80	343	5,413,102.60	345	616,722.79	1,437,482.37	347	3,975,620.23	349
TOTAL					49,067,315.02	365	TOTAL			44,267,842.08	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	17,111,492.15 375
2. Salaries of Instructional Aides Per EC 41011.	2100	2,065,435.50 380
3. STRS.	3101 & 3102	4,907,896.09 382
4. PERS.	3201 & 3202	551,343.71 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	447,149.82 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	936,708.83 385
7. Unemployment Insurance.	3501 & 3502	10,043.01 390
8. Workers' Compensation Insurance.	3601 & 3602	291,634.62 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00 393
10. Other Benefits (EC 22310).	3901 & 3902	238,683.93 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		26,560,387.66 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00 396
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)*.		0.00 396
14. TOTAL SALARIES AND BENEFITS.		26,560,387.66 397
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.		60.00%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	60.00%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	44,267,842.08	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		
ADDITIONAL NPS SERVICES PROVIDED TO STUDENTS IN FUNCTION CODES OTHER THAN 1180		
SERVICES PAID FOR WITH RESTRICTED FUNDS THAT DID NOT INDUR TEACHER SALARIES		

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	12,106,215.35		12,106,215.35		1,094,148.00	11,012,067.35	835,587.75
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	3,760,000.00		3,760,000.00		245,000.00	3,515,000.00	250,000.00
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	45,356.00		45,356.00	20,360.56		65,716.56	65,716.56
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	15,911,571.35	0.00	15,911,571.35	20,360.56	1,339,148.00	14,592,783.91	1,151,304.31
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	53,289,238.35
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	671,275.58
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	1,888.03
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	833,755.17
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	76,640.00
5. Interfund Transfers Out	All	9300	7600-7629	500,001.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	565,121.80
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,977,406.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				50,640,556.77
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				3,426.64
B. Expenditures per ADA (Line I.E divided by Line II.A)				14,778.49
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.)		47,777,304.56		13,930.99
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)		47,777,304.56		13,930.99
B. Required effort (Line A.2 times 90%)		42,999,574.10		12,537.89
C. Current year expenditures (Line I.E and Line II.B)		50,640,556.77		14,778.49
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00		0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met		

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

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2024-25 Actual			2025-26 Actual		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	28,083,622.43		28,083,622.43			29,901,175.38
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	3,422.27		3,422.27			3,423.46
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2024-25			Adjustments to 2025-26		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2025-26 P2 Report			2026-27 P2 Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	3,423.46		3,423.46	3,429.44		3,429.44
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)			3,423.46			3,429.44
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2025-26 Actual			2026-27 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	83,420.20		83,420.20	82,033.00		82,033.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	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)	14,238,606.54		14,238,606.54	14,179,568.00		14,179,568.00
5. Unsecured Roll Taxes (Object 8042)	304,785.90		304,785.90	309,717.00		309,717.00
6. Prior Years' Taxes (Object 8043)	12,834.95		12,834.95	16,955.00		16,955.00
7. Supplemental Taxes (Object 8044)	332,107.82		332,107.82	215,319.00		215,319.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	1,170,245.00		1,170,245.00	1,075,452.00		1,075,452.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	8,931.76		8,931.76	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	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)	16,150,932.17	0.00	16,150,932.17	15,879,044.00	0.00	15,879,044.00
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)	16,150,932.17	0.00	16,150,932.17	15,879,044.00	0.00	15,879,044.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			414,376.99			424,516.51
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	2,078,727.70		2,078,727.70	1,834,977.66		1,834,977.66
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)	2,078,727.70	0.00	2,493,104.69	1,834,977.66	0.00	2,259,494.17
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	24,233,414.00		24,233,414.00	26,121,742.00		26,121,742.00
25. LCFF State Aid - Prior Years (Object 8019)	11,438.00		11,438.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	24,244,852.00	0.00	24,244,852.00	26,121,742.00	0.00	26,121,742.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	52,407,931.43		52,407,931.43	52,332,772.00		52,332,772.00

	2025-26 Calculations			2026-27 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)	515,159.77		515,159.77	480,000.00		480,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2025-26 Actual			2026-27 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)	28,083,622.43			29,901,175.38		
2. Inflation Adjustment	1.0644			1.0495		
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)	1.0003			1.0017		
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)	29,901,175.38			31,434,631.74		
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)	16,150,932.17			15,879,044.00		
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)	410,815.20			411,532.80		
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)	16,243,347.90			17,815,081.91		
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)	16,243,347.90			17,815,081.91		
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])	321,590.64			311,905.80		
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)	16,472,522.81			16,190,949.80		
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)	15,921,757.26			17,503,176.11		
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)	16,472,522.81					
b. State Subventions (Line D8)	15,921,757.26					
c. Less: Excluded Appropriations (Line C23)	2,493,104.69					
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)	29,901,175.38					
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)	0.00					
SUMMARY	2025-26 Actual			2026-27 Budget		
11. Adjusted Appropriations Limit						

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines D4 plus D10)			29,901,175.38			31,434,631.74
12. Appropriations Subject to the Limit						
(Line D9d)			29,901,175.38			
** Please provide below an explanation for each entry in the adjustments column."						
Lisa Donaldson			ldonaldson@my.rescueusd.org	530-677-4461		
Gann Contact Person			Contact Email Address	Contact Phone Number		

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) 1,338,560.74
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) 39,683,635.60

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) 3.37%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00

Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 1,933,822.41
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 200,647.34

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	35,790.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	4,881.69
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)	173,629.83
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)	2,348,771.27
9. Carry-Forward Adjustment (Part IV, Line F)	138,686.40
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,487,457.67
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	31,613,133.46
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	5,167,653.63
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	4,707,555.36
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	234,885.21
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	3,461.93
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)	595,304.30
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	13,516.03
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,070.00
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)	4,978,590.55
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,158,781.24
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)	48,473,951.71
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	4.85%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.13%
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)	2,348,771.27
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	14,869.52
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 (4.59%) times Part III, Line B19); zero if negative	138,686.40
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.59%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.59%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	138,686.40
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)	138,686.40

Approved
indirect
cost rate: 4.59%

Highest
rate used
in any
program: 4.59%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	4035	77,239.48	3,393.22	4.39%
01	4127	18,461.07	847.00	4.59%
01	6266	277,344.70	12,730.00	4.59%
01	6500	5,985,849.27	137,375.00	2.29%
01	6546	174,436.81	8,007.00	4.59%
01	6547	288,686.68	13,251.00	4.59%
01	6770	411,179.56	4,112.00	1.00%
13	5310	1,160,596.24	52,739.00	4.54%

Unaudited Actuals
2025-26 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,550,448.70		1,057,363.24	2,607,811.94
2. State Lottery Revenue	8560	645,896.37		256,101.45	901,997.82
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		2,196,345.07	0.00	1,313,464.69	3,509,809.76
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	189,379.02		0.00	189,379.02
2. Classified Salaries	2000-2999	70,018.11		0.00	70,018.11
3. Employee Benefits	3000-3999	48,714.70		0.00	48,714.70
4. Books and Supplies	4000-4999	977,945.57		351,849.50	1,329,795.07
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	79,541.96			79,541.96
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			23,895.00	23,895.00
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)		1,365,599.36	0.00	375,744.50	1,741,343.86
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	830,745.71	0.00	937,720.19	1,768,465.90
D. COMMENTS:					
THESE ARE PURCHASES OF ONLINE CURRICULUM MATERIALS.					

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

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	26,058,582.96	13,060,685.17	39,119,268.13	2,190,964.75		41,310,232.88
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	192,350.83	0.00	192,350.83	10,773.05		203,123.88
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	245,055.50	0.00	245,055.50	13,724.90		258,780.40
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	7,265,234.04	0.00	7,265,234.04	406,906.17		7,672,140.21
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	565,121.80	0.00	565,121.80	31,650.95		596,772.75
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	3,461.93	0.00	3,461.93	193.89		3,655.82
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					18,485.99	18,485.99
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					346,868.92	346,868.92
----	Other Outgo					2,801,098.44	2,801,098.44
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	130,818.06		130,818.06
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(52,739.00)		(52,739.00)
----	Total General Fund and Charter Schools Funds Expenditures	34,329,807.06	13,060,685.17	47,390,492.23	2,732,292.77	3,166,453.35	53,289,238.35

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	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	25,717,782.62	83,983.90	21,931.23	0.00	0.00	0.00	234,885.21			0.00	0.00	26,058,582.96
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	149,065.93	43,284.90	0.00	0.00	0.00	0.00	0.00			0.00	0.00	192,350.83
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	69,784.87	175,270.63	0.00	0.00	0.00	0.00	0.00			0.00	0.00	245,055.50
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	5,177,563.70	515,482.84	0.00	0.00	1,340,602.37	231,585.13	0.00			0.00	0.00	7,265,234.04
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	550,000.00	0.00	0.00	0.00	0.00	15,121.80	0.00	0.00	0.00	0.00	0.00	565,121.80
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		3,461.93	0.00	0.00	0.00	3,461.93
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		31,664,197.12	818,022.27	21,931.23	0.00	1,340,602.37	246,706.93	234,885.21	3,461.93	0.00	0.00	0.00	34,329,807.06

* 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	6,114,551.95	5,152,220.38	1,793,912.84	13,060,685.17
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
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		6,114,551.95	5,152,220.38	1,793,912.84	13,060,685.17

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

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	600,185.99
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	35,790.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,947,338.44
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	201,717.34
5	Total Central Administration Costs in General Fund and Charter Schools Funds	2,785,031.77
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	34,329,807.06
2	Total Allocated Costs (from Form PCR, Column 2, Total)	13,060,685.17
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	47,390,492.23
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)	2,335,732.06
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	2,335,732.06
D.	Total Direct Charged and Allocated Costs (B3 + C5)	49,726,224.29
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	5.60%

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)	18,485.99				18,485.99
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			346,868.92		346,868.92
Other Outgo (Objects 1000 - 7999)				2,801,098.44	2,801,098.44
Total Other Costs	18,485.99	0.00	346,868.92	2,801,098.44	3,166,453.35

Unaudited Actuals
2025-26
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)	221,191.84	1,068,878.09	3,037,630.20	1,786,851.82	5,152,220.38	0.00	1,793,912.84
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	186.63	186.63	186.63	186.63	303.61		409.00
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							
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							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	186.63	186.63	186.63	186.63	303.61	0.00	409.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,576.51)	0.00	(52,739.00)				
Other Sources/Uses Detail					0.00	500,001.00		
Fund Reconciliation							200,776.50	758,256.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,576.51	0.00	52,739.00	0.00				
Other Sources/Uses Detail					1.00	0.00		
Fund Reconciliation							1.00	200,776.50
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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	603,600.00		
Fund Reconciliation							0.00	603,600.00
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					603,600.00	0.00		
Fund Reconciliation							861,855.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					500,000.00	0.00		
Fund Reconciliation							500,000.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	712,412.50		
Fund Reconciliation							0.00	365,944.46
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					712,412.50	0.00		
Fund Reconciliation							365,944.46	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						

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FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,576.51	(1,576.51)	52,739.00	(52,739.00)	1,816,013.50	1,816,013.50	1,928,576.96	1,928,576.96