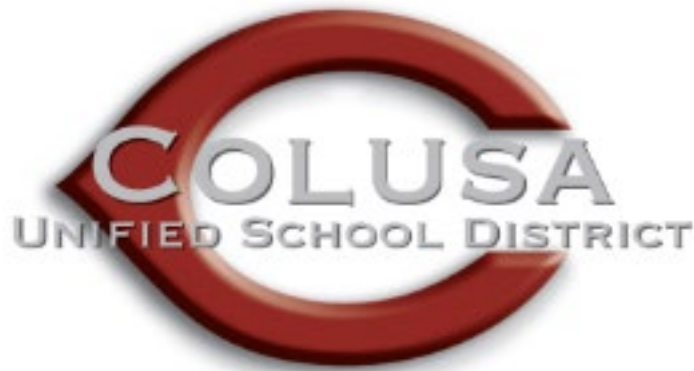




**COLUSA UNIFIED
SCHOOL DISTRICT**

UNAUDITED ACTUALS

**FISCAL YEAR
2025-2026**

UNAUDITED ACTUAL 2025-2026 VARIANCE SUMMARY

The Colusa Unified School District (CUSD) unaudited actual report is based on the revenues and expenses for the fiscal year ending June 30, 2026. The dollar amounts noted in this report will be audited and presented to the Board of Education again in December 2026. The following variance analysis is based on a comparison to the Estimated Actual Report. Tolerance is 2%.

UNRESTRICTED GENERAL FUND – FUND 01

REVENUE VARIANCE

1. LCFF funding decreased by \$4,568.48 or 0.02%. This decrease is attributed primarily to the P-2 ADA Certification as well as final adjustments to the Local Control Funding Formula. This variance is within tolerance.
2. Other State revenue increased by \$62,630.30 or 12.23%. The variance is a result of the P-2 Certification which saw an increase in the transportation reimbursement and a final receivable for unrestricted lottery. A variance for this revenue stream as part of the final financial statement for the year is commonplace and typical of recipients of State government funding.
4. Other local revenue increased by \$513,023.61 or 49.20%. This decrease is a direct result of the booking of the GASB31 Fair Market Value Adjustment for investments in the county investment pool and additional interest earned.

Overall, unrestricted revenues increased by \$571,085.43 or 2.48%.

EXPENDITURE VARIANCE

1. Certificated Salaries increased by \$3416,597.38 or 3.73%. This variance is a result of the retroactive salary increase and final reconciliation of the position control system.
2. Classified Salaries increased by \$272,658.52 or 8.10%. The increase is attributable to the retroactive salary increase, increased cost(s) of extra-duty/overtime, and final reconciliation of the position control system.
3. Employee Benefits increased by \$214,281.23 or 4.81%. This variance is a result of the increase in benefit cost associated with the retroactive salary increase and final reconciliation of employer paid health benefits.
4. Books and Supplies decreased by \$152,386.67 or 22.36%. This variance is primarily due to a decrease in non-capitalized equipment.

5. Services and Other Operating Expenses decreased by \$276,903.31 or 23.52%. Most of this variance is a result of a decrease in expenditure associated with third party services.
6. Capital Outlay decreased by \$238,594.10 or 100.00%. The decrease is attributed to summer projects that were not completed before the end of the fiscal year. These costs will continue in the 2026-2027 fiscal year.
7. Other Outgo and Transfers of Indirect Cost increased by \$113,717.77 or 6.44%. The transfer to the Colusa County Office of Education for direct student services was more than expected.

Overall unrestricted expenses decreased by 279,370.82 or 1.48%.

OTHER FINANCING SOURCES & USES AND THE CONTRIBUTIONS VARIANCE

1. The contribution from the Unrestricted General Fund to Special Education increased by \$218,577. The increase is a result of final expenditure adjustments by the Colusa County Office of Education.
2. Restricted Maintenance decreased by \$69,773.26. The decrease is the result of final reconciliation of position control and summer facility projects.
4. The contribution to Title programs increased by \$4,204.14. The increase is the result of a shift in program funds. This shift results in a contribution only if/when the program needs support.
5. The AG Incentive Grant contribution increased by \$3,838.32 as part of balancing the resource for the fiscal year.

Overall, Other Financing Source & Uses and Contributions increased by \$154,442.93 or 3.54%.

TRANSPORTATION VARIANCE

With the implementation of the Local Control Funding Formula (LCFF) in fiscal year 2013-2014, transportation services are no longer considered a restricted program. However, the District deemed it important to continue to track the cost of the program versus the revenue augmentation in the LCFF for such services. For the unaudited actual report, the contribution decreased from \$226,469 to \$173,064, a savings of \$53,404.56.

ALL OTHER FUNDS

STUDENT ACTIVITY SPECIAL REVENUE FUND – FUND 08

The Associated Student Body activity fund is reported as part of the District's annual fiscal statements. For the year ending June 30, 2026, the fund had revenues of \$215,724.93 against expenses of \$198,698.07. The fund ends the year with a balance of \$186,726.29.

CAFETERIA FUND – FUND 13

For fiscal year 2025-2026, the fund generated revenues of \$1,689,095.14 against expenses of \$1,376,157.74. The Cafeteria fund received a contribution from the Unrestricted General Fund in the amount of \$8,429.86. The fund has an ending fund balance of \$1,305,576.18.

DEFERRED MAINTENANCE FUND – FUND 14

The Deferred Maintenance Fund saw revenues of \$12,633.10 due to the fair market value adjustment for investments and an annual contribution from the Unrestricted General Fund of \$200,000.00. Expenses for the year were \$259,289.61 as planned projects are being completed over the summer. The fund has a balance of \$32,906.78.

BUILDING FUND – FUND 21

The building fund received revenues from the Measure C bond sale in the amount of \$13,800,00.00. There was a fair market value adjustment for investments of (\$145,044.743) and expenses of \$2,016,096.47. The fund has an ending fund balance of \$11,638,858.80.

CAPITAL FACILITIES FUND – FUND 25

For fiscal year 2025-2026, the Capital Facilities Fund saw revenues of \$217,959.83 and expenses of \$561,915.82. The fund ends with a fund balance of \$170,524.16.

COUNTY SCHOOL FACILITIES FUND – FUND 35

The County School Facilities Fund was opened in fiscal year 2023-2024 for the receipt of modernization funding from the State of California. For fiscal year 2025-2026, fund revenues totaled \$370,881.32 in interest and a fair market value adjustment. The expenses were \$1,611,536.17. The fund closes the fiscal year with a fund balance of \$2,426,911.70.

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS – FUND 40

This special reserve fund was opened to account for the funding of (revenues) and expenditures associated with the photovoltaic systems being installed in the District. The fund had revenues of \$2,006.85 in interest and transfers from the unrestricted general fund for debt service of \$157,421.87 against expenses of \$159,428.72. The fund has a fund balance of \$0.00.

– END –

CUSD UNAUDITED ACTUALS 2025-2026 VARIANCE SUMMARY

2025-2026 General Fund - Revenue Limit Summary Fund 01 - Estimated Actuals 2022.2026			
	Unrestricted	Restricted	Total
A. Revenues			
1. Revenue Limit Sources	21,515,029.00	-	21,515,029.00
2. Federal Revenues	-	487,382.00	487,382.00
3. Other State Revenue	449,298.00	4,395,973.00	4,845,271.00
4. Other Local Revenue	529,797.00	10,000.00	539,797.00
5. Total Revenues	22,494,124.00	4,893,355.00	27,387,479.00
B. Expenditures			
1. Certificated Salaries	8,950,821.00	735,535.00	9,686,356.00
2. Classified Salaries	3,095,473.00	957,153.00	4,052,626.00
3. Employee Benefits	4,243,488.00	1,535,442.00	5,778,930.00
4. Books and Supplies	833,821.00	679,744.00	1,513,565.00
5. Services and Other Operating Expenses	1,454,457.00	1,986,744.00	3,441,201.00
6. Capital Outlay	220,095.00	940,463.00	1,160,558.00
7. Other Outgo (Including Transfers of Indirect Costs)	-	3,023,758.00	3,023,758.00
8. Other Outgo - Transfers of Indirect Costs	(207,710.00)	170,610.00	(37,100.00)
9. Total Expenditures	18,590,445.00	10,029,449.00	28,619,894.00
C. Excess (Deficiency) of Revenues over Ex	3,903,679.00	(5,136,094.00)	(1,232,415.00)
D. Other Financing Sources / Uses			
1. Interfund Transfers			
a. Transfer In	-	-	-
b. Transfer Out	368,255.00	-	368,255.00
2. Other Sources / Uses			
a. Sources	-	-	-
b. Uses	-	-	-
3. Contributions	3,836,840.00	(3,836,840.00)	-
4. Total, Other Financing Sources / Uses	4,205,095.00	(3,836,840.00)	368,255.00
E. Net Increase (Decrease) in Fund Balance	(301,416.00)	(1,299,254.00)	(1,600,670.00)
F. Fund Balance / Reserves			
1. Beginning Fund Balance			
a. As of July 1 - Unaudited	3,324,363.00	2,688,079.00	6,012,442.00
b. Audit Adjustments	-	-	-
c. As of July 1 - Audited	3,324,363.00	2,688,079.00	6,012,442.00
d. Other Restatements	-	-	-
e. Adjusted Beginning Fund Balance	3,324,363.00	2,688,079.00	6,012,442.00
2. Ending Balance	3,022,947.00	1,388,825.00	4,411,772.00
Components of Ending Fund Balance			
a. Nonspendable			
Reserves for Revolving Cash	26,742.72	-	26,742.72
Stores	-	-	-
Prepaid Expenses	2,459.28	-	2,459.28
All Others	-	-	-
b. Restricted	-	1,388,825.00	1,388,825.00
c. Committed			
Stabilization Agreements	-	-	-
Other Commitments	-	-	-
d. Assigned			
Set Aside for Technology	540,518.00	-	540,518.00
Set Aside for Vehicles	617,735.00	-	617,735.00
Set Aside for Curriculum	386,084.00	-	386,084.00
e. Unassigned/Unappropriated			
Reserve for Economic Uncertainty	1,449,408.00	-	1,449,408.00
Unassigned/Unappropriated	-	-	-
	3,022,947.00	1,388,825.00	

2025-2026 General Fund - Revenue Limit Summary Fund 01 - Unaudited Actuals 2025.2026			
Description	Unrestricted	Restricted	Total
A. Revenues			
1. Revenue Limit Sources	21,510,460.52	-	21,510,460.52
2. Federal Revenues	-	472,140.03	472,140.03
3. Other State Revenue	511,928.30	4,272,773.53	4,784,701.83
4. Other Local Revenue	1,042,820.61	10,000.00	1,052,820.61
5. Total Revenues	23,065,209.43	4,754,913.56	27,820,122.99
B. Expenditures			
1. Certificated Salaries	9,297,418.38	715,841.86	10,013,260.24
2. Classified Salaries	3,368,131.52	1,013,006.64	4,381,138.16
3. Employee Benefits	4,457,769.23	1,506,296.64	5,964,065.87
4. Books and Supplies	681,434.33	657,579.57	1,339,013.90
5. Services and Other Operating Expenses	1,177,553.69	1,623,506.07	2,801,059.76
6. Capital Outlay	(18,499.10)	835,682.89	817,183.79
7. Other Outgo (Including Transfers of Indirect Costs)	101,147.00	3,214,372.00	3,315,519.00
8. Other Outgo - Transfers of Indirect Costs	(195,139.23)	154,195.23	(40,944.00)
9. Total Expenditures	18,869,815.82	9,720,480.90	28,590,296.72
C. Excess (Deficiency) of Revenues over Expenditures	4,195,393.61	(4,965,567.34)	(770,173.73)
D. Other Financing Sources / Uses			
1. Interfund Transfers			
a. Transfer In	-	-	-
b. Transfer Out	365,851.73	-	365,851.73
2. Other Sources / Uses			
a. Sources	-	-	-
b. Uses	-	-	-
3. Contributions	3,993,686.20	(3,993,686.20)	-
4. Total, Other Financing Sources / Uses	4,359,537.93	(3,993,686.20)	365,851.73
E. Net Increase (Decrease) in Fund Balance	(164,144.32)	(971,881.14)	(404,322.00)
F. Fund Balance / Reserves			
1. Beginning Fund Balance			
a. As of July 1 - Unaudited	3,324,364.03	2,688,078.25	6,012,442.28
b. Audit Adjustments	-	-	-
c. As of July 1 - Audited	3,324,364.03	2,688,078.25	6,012,442.28
d. Other Restatements	-	-	-
e. Adjusted Beginning Fund Balance	3,324,364.03	2,688,078.25	6,012,442.28
2. Ending Balance	3,160,219.71	1,716,197.11	5,608,120.28
Components of Ending Fund Balance			
a. Nonspendable			
Reserves for Revolving Cash	25,881.31	-	25,881.31
Stores	-	-	-
Prepaid Expenses	340,378.08	-	340,378.08
All Others	-	-	-
b. Restricted	-	1,716,197.11	1,716,197.11
c. Committed			
Stabilization Agreements	-	-	-
Other Commitments	-	-	-
d. Assigned			
Set Aside for Technology	471,154.32	-	471,154.32
Set Aside for Vehicles	538,461.00	-	538,461.00
Set Aside for Curriculum	336,538.00	-	336,538.00
e. Unassigned/Unappropriated			
Reserve for Economic Uncertainty	1,447,807.00	-	1,447,807.00
Unassigned/Unappropriated	-	-	-
	3,160,219.71	1,716,197.11	

2025-2026

General Fund - Revenue Limit Summary

Fund 01 - Variance Analysis

Description	Unrestricted	%	Restricted	%	Total	
A. Revenues						
1. Revenue Limit Sources	4,568.48	0.02%	-	0.00%	4,568.48	
2. Federal Revenues	-	100.00%	15,241.97	3.23%	15,241.97	
3. Other State Revenue	(62,630.30)	-12.23%	123,199.47	2.88%	60,569.17	
4. Other Local Revenue	(513,023.61)	-49.20%	-	0.00%	(513,023.61)	
5. Total Revenues	(571,085.43)	-2.48%	138,441.44	2.91%	(432,643.99)	-1.56%
B. Expenditures						
1. Certificated Salaries	(346,597.38)	-3.73%	19,693.14	2.75%	(326,904.28)	
2. Classified Salaries	(272,658.52)	-8.10%	(55,853.64)	-5.51%	(328,512.24)	
3. Employee Benefits	(214,281.23)	-4.81%	29,145.36	1.93%	(185,135.92)	
4. Books and Supplies	152,386.67	22.36%	22,164.43	3.37%	174,551.32	
5. Services and Other Operating Expenses	276,903.31	23.52%	363,237.93	22.37%	640,141.48	
6. Capital Outlay	238,594.10	-1289.76%	104,780.11	0.00%	343,361.31	
7. Other Outgo (Including Transfers of Indirect Costs)	(101,147.00)	0.00%	(190,614.00)	-5.93%	(291,761.00)	
8. Other Outgo - Transfers of Indirect Costs	(12,570.77)	6.44%	16,414.77	10.65%	3,844.06	
9. Total Expenditures	(279,370.82)	-1.48%	308,968.10	3.18%	29,584.74	0.10%
C. Excess (Deficiency) of Revenues over Expenditures	(291,714.61)	-6.95%	(170,526.66)	3.43%	(462,228.73)	
D. Other Financing Sources / Uses						
1. Interfund Transfers						
a. Transfer In	-	0.00%	-	0.00%	-	
b. Transfer Out	2,403.27	0.66%	-	0.00%	2,403.28	
2. Other Sources / Uses						
a. Sources	-	0.00%	-	0.00%	-	
b. Uses	-	0.00%	-	0.00%	-	
3. Contributions	(156,846.20)	-3.93%	156,846.20	-3.93%	(0.04)	
4. Total, Other Financing Sources / Uses	(154,442.93)	-3.54%	156,846.20	-3.93%	2,403.23	0.66%
E. Net Increase (Decrease) in Fund Balance	(137,271.68)	83.63%	(327,372.86)	33.68%	(464,631.96)	

GENERAL FUND

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		21,510,460.52	0.00	21,510,460.52	22,019,977.00	0.00	22,019,977.00	2.4%
2) Federal Revenue	8100-8299		0.00	472,140.03	472,140.03	0.00	457,579.00	457,579.00	-3.1%
3) Other State Revenue	8300-8599		511,928.30	4,272,773.53	4,784,701.83	322,887.00	4,053,179.00	4,376,066.00	-8.5%
4) Other Local Revenue	8600-8799		1,042,820.61	10,000.00	1,052,820.61	285,000.00	10,000.00	295,000.00	-72.0%
5) TOTAL, REVENUES			23,065,209.43	4,754,913.56	27,820,122.99	22,627,864.00	4,520,758.00	27,148,622.00	-2.4%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		9,297,418.38	715,841.86	10,013,260.24	8,879,420.00	550,444.00	9,429,864.00	-5.8%
2) Classified Salaries	2000-2999		3,368,131.52	1,013,006.64	4,381,138.16	3,206,019.00	998,362.00	4,204,381.00	-4.0%
3) Employee Benefits	3000-3999		4,457,769.23	1,506,296.64	5,964,065.87	4,256,247.00	1,513,594.00	5,769,841.00	-3.3%
4) Books and Supplies	4000-4999		681,434.33	657,579.57	1,339,013.90	739,692.00	540,779.00	1,280,471.00	-4.4%
5) Services and Other Operating Expenditures	5000-5999		1,177,553.69	1,623,506.07	2,801,059.76	1,669,816.00	761,929.00	2,431,745.00	-13.2%
6) Capital Outlay	6000-6999		(18,499.10)	835,682.89	817,183.79	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		101,147.00	3,214,372.00	3,315,519.00	0.00	2,930,400.00	2,930,400.00	-11.6%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(195,139.23)	154,195.23	(40,944.00)	(130,839.00)	130,839.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			18,869,815.82	9,720,480.90	28,590,296.72	18,620,355.00	7,426,347.00	26,046,702.00	-8.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,195,393.61	(4,965,567.34)	(770,173.73)	4,007,509.00	(2,905,589.00)	1,101,920.00	-243.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		365,851.73	0.00	365,851.73	368,225.00	0.00	368,225.00	0.6%
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		(3,993,686.20)	3,993,686.20	0.00	(3,507,815.00)	3,507,815.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,359,537.93)	3,993,686.20	(365,851.73)	(3,876,040.00)	3,507,815.00	(368,225.00)	0.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(164,144.32)	(971,881.14)	(1,136,025.46)	131,469.00	602,226.00	733,695.00	-164.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		3,324,364.03	2,688,078.25	6,012,442.28	3,160,219.71	1,716,197.11	4,876,416.82	-18.9%
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)			3,324,364.03	2,688,078.25	6,012,442.28	3,160,219.71	1,716,197.11	4,876,416.82	-18.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,324,364.03	2,688,078.25	6,012,442.28	3,160,219.71	1,716,197.11	4,876,416.82	-18.9%
2) Ending Balance, June 30 (E + F1e)			3,160,219.71	1,716,197.11	4,876,416.82	3,291,688.71	2,318,423.11	5,610,111.82	15.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,881.31	0.00	25,881.31	26,743.00	0.00	26,743.00	3.3%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	340,378.08	0.00	340,378.08	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	1,716,197.11	1,716,197.11	0.00	2,322,376.73	2,322,376.73	35.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,346,153.32	0.00	1,346,153.32	1,839,362.71	0.00	1,839,362.71	36.6%
Set Aside for Technology	0000	9780	471,154.32		471,154.32			0.00	
Set Aside for Vehicles	0000	9780	538,461.00		538,461.00			0.00	
Set Aside for Curriculum	0000	9780	280,234.97		280,234.97			0.00	
Set Aside for Curriculum	1100	9780	56,303.03		56,303.03			0.00	
Set Aside for Technology	0000	9780			0.00	670,716.00		670,716.00	
Set Aside for Vehicles	0000	9780			0.00	766,533.00		766,533.00	
Set Aside for Curriculum	0000	9780			0.00	345,810.68		345,810.68	
Set Aside for Curriculum	1100	9780			0.00	56,303.03		56,303.03	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,447,807.00	0.00	1,447,807.00	1,425,583.00	0.00	1,425,583.00	-1.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(3,953.62)	(3,953.62)	New
G. ASSETS									
1) Cash									
a) in County Treasury		9110	3,590,305.83	2,067,233.81	5,657,539.64				
1) Fair Value Adjustment to Cash in County Treasury		9111	(75,613.00)	0.00	(75,613.00)				
b) in Banks		9120	25,406.31	0.00	25,406.31				
c) in Revolving Cash Account		9130	475.00	0.00	475.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				

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)	
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	119,890.65	291,266.81	411,157.46				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	340,378.08	0.00	340,378.08				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			4,000,842.87	2,358,500.62	6,359,343.49				
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	575,228.16	505,980.70	1,081,208.86				
2) Due to Grantor Governments		9590	265,395.00	0.00	265,395.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	136,322.81	136,322.81				
6) TOTAL, LIABILITIES			840,623.16	642,303.51	1,482,926.67				
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)			3,160,219.71	1,716,197.11	4,876,416.82				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	10,675,509.00	0.00	10,675,509.00	12,359,327.00	0.00	12,359,327.00	15.8%
Education Protection Account State Aid - Current Year		8012	4,994,007.00	0.00	4,994,007.00	3,972,456.00	0.00	3,972,456.00	-20.5%
State Aid - Prior Years		8019	48,590.67	0.00	48,590.67	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	23,846.28	0.00	23,846.28	24,170.00	0.00	24,170.00	1.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

DescriptionResource CodesObject 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)	
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	5,331,532.46	0.00	5,331,532.46	5,141,483.00	0.00	5,141,483.00	-3.6%
Unsecured Roll Taxes		8042	393,407.37	0.00	393,407.37	409,647.00	0.00	409,647.00	4.1%
Prior Years' Taxes		8043	25,363.13	0.00	25,363.13	19,004.00	0.00	19,004.00	-25.1%
Supplemental Taxes		8044	38,440.64	0.00	38,440.64	105,000.00	0.00	105,000.00	173.1%
Education Revenue Augmentation Fund (ERAF)		8045	(26,593.18)	0.00	(26,593.18)	(11,110.00)	0.00	(11,110.00)	-58.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	12,714.30	0.00	12,714.30	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(6,357.15)	0.00	(6,357.15)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			21,510,460.52	0.00	21,510,460.52	22,019,977.00	0.00	22,019,977.00	2.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			21,510,460.52	0.00	21,510,460.52	22,019,977.00	0.00	22,019,977.00	2.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	17,978.00	17,978.00	0.00	17,500.00	17,500.00	-2.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Title I, Part A, Basic	3010	8290		319,487.83	319,487.83		322,561.00	322,561.00	1.0%
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		48,331.00	48,331.00		48,000.00	48,000.00	-0.7%
Title III, Immigrant Student Program	4201	8290		7,347.00	7,347.00		1,643.00	1,643.00	-77.6%
Title III, English Learner Program	4203	8290		45,009.00	45,009.00		31,075.00	31,075.00	-31.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		23,998.00	23,998.00		23,400.00	23,400.00	-2.5%
Career and Technical Education	3500-3599	8290		9,988.73	9,988.73		13,400.00	13,400.00	34.2%
All Other Federal Revenue	All Other	8290	0.00	.47	.47	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	472,140.03	472,140.03	0.00	457,579.00	457,579.00	-3.1%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	70,253.00	0.00	70,253.00	65,182.00	0.00	65,182.00	-7.2%
Lottery - Unrestricted and Instructional Materials		8560	279,569.95	132,900.70	412,470.65	257,705.00	111,220.00	368,925.00	-10.6%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		1,495,320.00	1,495,320.00		1,400,000.00	1,400,000.00	-6.4%
After School Education and Safety (ASES)	6010	8590		339,409.39	339,409.39		339,400.00	339,400.00	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%

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)	
Career Technical Education Incentive Grant Program	6387	8590		149,525.76	149,525.76		100,000.00	100,000.00	-33.1%
Arts and Music in Schools (Prop 28)	6770	8590		278,857.00	278,857.00		278,600.00	278,600.00	-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	162,105.35	1,876,760.68	2,038,866.03	0.00	1,823,959.00	1,823,959.00	-10.5%
TOTAL, OTHER STATE REVENUE			511,928.30	4,272,773.53	4,784,701.83	322,887.00	4,053,179.00	4,376,066.00	-8.5%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	245,436.61	0.00	245,436.61	250,000.00	0.00	250,000.00	1.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	558,408.00	0.00	558,408.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	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)	
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	6,357.15	0.00	6,357.15	0.00	0.00	0.00	-100.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	232,618.85	10,000.00	242,618.85	35,000.00	10,000.00	45,000.00	-81.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,042,820.61	10,000.00	1,052,820.61	285,000.00	10,000.00	295,000.00	-72.0%
TOTAL, REVENUES			23,065,209.43	4,754,913.56	27,820,122.99	22,627,864.00	4,520,758.00	27,148,622.00	-2.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	7,646,725.70	688,421.82	8,335,147.52	7,161,723.00	550,444.00	7,712,167.00	-7.5%
Certificated Pupil Support Salaries		1200	471,978.71	0.00	471,978.71	603,493.00	0.00	603,493.00	27.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,001,079.72	18,934.79	1,020,014.51	1,025,741.00	0.00	1,025,741.00	0.6%
Other Certificated Salaries		1900	177,634.25	8,485.25	186,119.50	88,463.00	0.00	88,463.00	-52.5%
TOTAL, CERTIFICATED SALARIES			9,297,418.38	715,841.86	10,013,260.24	8,879,420.00	550,444.00	9,429,864.00	-5.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	724,545.48	561,432.76	1,285,978.24	783,951.00	471,856.00	1,255,807.00	-2.3%
Classified Support Salaries		2200	1,158,057.65	204,900.92	1,362,958.57	949,415.00	204,228.00	1,153,643.00	-15.4%
Classified Supervisors' and Administrators' Salaries		2300	333,968.82	246,506.58	580,475.40	337,874.00	322,278.00	660,152.00	13.7%
Clerical, Technical and Office Salaries		2400	819,034.12	0.00	819,034.12	857,924.00	0.00	857,924.00	4.7%
Other Classified Salaries		2900	332,525.45	166.38	332,691.83	276,855.00	0.00	276,855.00	-16.8%
TOTAL, CLASSIFIED SALARIES			3,368,131.52	1,013,006.64	4,381,138.16	3,206,019.00	998,362.00	4,204,381.00	-4.0%
EMPLOYEE BENEFITS									

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)	
STRS		3101-3102	1,592,556.28	1,045,359.60	2,637,915.88	1,621,888.00	1,026,396.00	2,648,284.00	0.4%
PERS		3201-3202	795,703.64	223,285.92	1,018,989.56	819,270.00	248,083.00	1,067,353.00	4.7%
OASDI/Medicare/Alternative		3301-3302	368,332.37	78,671.97	447,004.34	362,060.00	76,657.00	438,717.00	-1.9%
Health and Welfare Benefits		3401-3402	1,320,890.48	125,682.07	1,446,572.55	1,214,593.00	136,514.00	1,351,107.00	-6.6%
Unemployment Insurance		3501-3502	7,369.09	970.88	8,339.97	5,747.00	647.00	6,394.00	-23.3%
Workers' Compensation		3601-3602	220,756.64	28,819.59	249,576.23	207,835.00	22,665.00	230,500.00	-7.6%
OPEB, Allocated		3701-3702	123,221.85	852.10	124,073.95	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	28,938.88	2,654.51	31,593.39	24,854.00	2,632.00	27,486.00	-13.0%
TOTAL, EMPLOYEE BENEFITS			4,457,769.23	1,506,296.64	5,964,065.87	4,256,247.00	1,513,594.00	5,769,841.00	-3.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,456.00	85,980.75	87,436.75	0.00	67,811.00	67,811.00	-22.4%
Books and Other Reference Materials		4200	0.00	10,901.13	10,901.13	0.00	14,796.00	14,796.00	35.7%
Materials and Supplies		4300	493,453.92	495,941.17	989,395.09	534,522.00	418,172.00	952,694.00	-3.7%
Noncapitalized Equipment		4400	186,524.41	64,756.52	251,280.93	205,170.00	40,000.00	245,170.00	-2.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			681,434.33	657,579.57	1,339,013.90	739,692.00	540,779.00	1,280,471.00	-4.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	33,077.20	54,567.64	87,644.84	46,955.00	80,709.00	127,664.00	45.7%
Dues and Memberships		5300	29,968.09	0.00	29,968.09	31,100.00	0.00	31,100.00	3.8%
Insurance		5400 - 5499	469,625.10	0.00	469,625.10	257,705.00	0.00	257,705.00	-45.1%
Operations and Housekeeping Services		5500	610,623.96	0.00	610,623.96	651,500.00	0.00	651,500.00	6.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	153,318.58	270,548.39	423,866.97	190,452.00	116,000.00	306,452.00	-27.7%
Transfers of Direct Costs		5710	(872,195.00)	872,195.00	0.00	(306,000.00)	306,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,139.35)	2,887.36	1,748.01	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	695,298.47	423,307.68	1,118,606.15	739,723.00	259,220.00	998,943.00	-10.7%
Communications		5900	58,976.64	0.00	58,976.64	58,381.00	0.00	58,381.00	-1.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,177,553.69	1,623,506.07	2,801,059.76	1,669,816.00	761,929.00	2,431,745.00	-13.2%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	779,478.37	779,478.37	0.00	0.00	0.00	-100.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	7,250.90	56,204.52	63,455.42	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	(25,750.00)	0.00	(25,750.00)	0.00	0.00	0.00	-100.0%
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			(18,499.10)	835,682.89	817,183.79	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	101,147.00	3,214,372.00	3,315,519.00	0.00	2,930,400.00	2,930,400.00	-11.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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)			101,147.00	3,214,372.00	3,315,519.00	0.00	2,930,400.00	2,930,400.00	-11.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(154,195.23)	154,195.23	0.00	(130,839.00)	130,839.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(40,944.00)	0.00	(40,944.00)	0.00	0.00	0.00	-100.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(195,139.23)	154,195.23	(40,944.00)	(130,839.00)	130,839.00	0.00	-100.0%
TOTAL, EXPENDITURES			18,869,815.82	9,720,480.90	28,590,296.72	18,620,355.00	7,426,347.00	26,046,702.00	-8.9%
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	157,421.87	0.00	157,421.87	158,225.00	0.00	158,225.00	0.5%
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	8,429.86	0.00	8,429.86	10,000.00	0.00	10,000.00	18.6%
Other Authorized Interfund Transfers Out		7619	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			365,851.73	0.00	365,851.73	368,225.00	0.00	368,225.00	0.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
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%

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)	
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(3,993,686.20)	3,993,686.20	0.00	(3,507,815.00)	3,507,815.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,993,686.20)	3,993,686.20	0.00	(3,507,815.00)	3,507,815.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(4,359,537.93)	3,993,686.20	(365,851.73)	(3,876,040.00)	3,507,815.00	(368,225.00)	0.6%

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	21,510,460.52	0.00	21,510,460.52	22,019,977.00	0.00	22,019,977.00	2.4%
2) Federal Revenue		8100-8299	0.00	472,140.03	472,140.03	0.00	457,579.00	457,579.00	-3.1%
3) Other State Revenue		8300-8599	511,928.30	4,272,773.53	4,784,701.83	322,887.00	4,053,179.00	4,376,066.00	-8.5%
4) Other Local Revenue		8600-8799	1,042,820.61	10,000.00	1,052,820.61	285,000.00	10,000.00	295,000.00	-72.0%
5) TOTAL, REVENUES			23,065,209.43	4,754,913.56	27,820,122.99	22,627,864.00	4,520,758.00	27,148,622.00	-2.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	11,795,134.58	4,400,633.14	16,195,767.72	11,148,458.00	3,327,697.00	14,476,155.00	-10.6%
2) Instruction - Related Services	2000-2999		1,879,045.09	225,783.79	2,104,828.88	1,756,599.00	319,118.00	2,075,717.00	-1.4%
3) Pupil Services	3000-3999		1,194,381.31	15,050.51	1,209,431.82	1,507,954.00	10,000.00	1,517,954.00	25.5%
4) Ancillary Services	4000-4999		302,330.12	13,140.70	315,470.82	206,227.00	0.00	206,227.00	-34.6%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,693,281.25	212,431.15	1,905,712.40	2,246,462.00	155,906.00	2,402,368.00	26.1%
8) Plant Services	8000-8999		1,904,496.47	1,639,069.61	3,543,566.08	1,754,655.00	683,226.00	2,437,881.00	-31.2%
9) Other Outgo	9000-9999		101,147.00	3,214,372.00	3,315,519.00	0.00	2,930,400.00	2,930,400.00	-11.6%
10) TOTAL, EXPENDITURES			18,869,815.82	9,720,480.90	28,590,296.72	18,620,355.00	7,426,347.00	26,046,702.00	-8.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,195,393.61	(4,965,567.34)	(770,173.73)	4,007,509.00	(2,905,589.00)	1,101,920.00	-243.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		365,851.73	0.00	365,851.73	368,225.00	0.00	368,225.00	0.6%
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		(3,993,686.20)	3,993,686.20	0.00	(3,507,815.00)	3,507,815.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,359,537.93)	3,993,686.20	(365,851.73)	(3,876,040.00)	3,507,815.00	(368,225.00)	0.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(164,144.32)	(971,881.14)	(1,136,025.46)	131,469.00	602,226.00	733,695.00	-164.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		3,324,364.03	2,688,078.25	6,012,442.28	3,160,219.71	1,716,197.11	4,876,416.82	-18.9%

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)			3,324,364.03	2,688,078.25	6,012,442.28	3,160,219.71	1,716,197.11	4,876,416.82	-18.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,324,364.03	2,688,078.25	6,012,442.28	3,160,219.71	1,716,197.11	4,876,416.82	-18.9%
2) Ending Balance, June 30 (E + F1e)			3,160,219.71	1,716,197.11	4,876,416.82	3,291,688.71	2,318,423.11	5,610,111.82	15.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,881.31	0.00	25,881.31	26,743.00	0.00	26,743.00	3.3%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	340,378.08	0.00	340,378.08	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	1,716,197.11	1,716,197.11	0.00	2,322,376.73	2,322,376.73	35.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,346,153.32	0.00	1,346,153.32	1,839,362.71	0.00	1,839,362.71	36.6%
Set Aside for Technology	0000	9780	471,154.32		471,154.32			0.00	
Set Aside for Vehicles	0000	9780	538,461.00		538,461.00			0.00	
Set Aside for Curriculum	0000	9780	280,234.97		280,234.97			0.00	
Set Aside for Curriculum	1100	9780	56,303.03		56,303.03			0.00	
Set Aside for Technology	0000	9780			0.00	670,716.00		670,716.00	
Set Aside for Vehicles	0000	9780			0.00	766,533.00		766,533.00	
Set Aside for Curriculum	0000	9780			0.00	345,810.68		345,810.68	
Set Aside for Curriculum	1100	9780			0.00	56,303.03		56,303.03	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,447,807.00	0.00	1,447,807.00	1,425,583.00	0.00	1,425,583.00	-1.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(3,953.62)	(3,953.62)	New

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	648,210.21	1,249,090.21
6300	Lottery: Instructional Materials	302,848.31	346,257.31
6383	Golden State Pathways Program	266,610.71	140,695.71
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	257,265.05	300,145.05
7311	Classified School Employee Professional Development Block Grant	8,877.76	8,877.76
7399	LCFF Equity Multiplier	202,859.73	202,859.73
7435	Learning Recovery Emergency Block Grant	0.00	55,000.00
7810	Other Restricted State	19,450.96	19,450.96
9010	Other Restricted Local	10,074.38	0.00
Total, Restricted Balance		1,716,197.11	2,322,376.73

OTHER FUNDS

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Object

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	215,724.93	0.00	-100.0%
5) TOTAL, REVENUES			215,724.93	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	197,418.72	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,279.35	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			198,698.07	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,026.86	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,026.86	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	169,699.43	186,726.29	10.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) As of July 1 - Audited (F1a + F1b)			169,699.43	186,726.29	10.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			169,699.43	186,726.29	10.0%
2) Ending Balance, June 30 (E + F1e)			186,726.29	186,726.29	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	186,726.29	186,726.29	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	201,833.10		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,697.00)		
b) in Banks		9120	1,534.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			200,670.10		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	13,943.81		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			13,943.81		
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)			186,726.29		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	5,677.25	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	10,586.00	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	199,461.68	0.00	-100.0%
TOTAL, REVENUES			215,724.93	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	197,418.72	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			197,418.72	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,279.35	0.00	-100.0%
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			1,279.35	0.00	-100.0%

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			198,698.07	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Object

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

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Function

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	215,724.93	0.00	-100.0%
5) TOTAL, REVENUES			215,724.93	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		198,698.07	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			198,698.07	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,026.86	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,026.86	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	169,699.43	186,726.29	10.0%

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			169,699.43	186,726.29	10.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			169,699.43	186,726.29	10.0%
2) Ending Balance, June 30 (E + F1e)			186,726.29	186,726.29	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	186,726.29	186,726.29	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals
Student Activity Special Revenue Fund
Exhibit: Restricted Balance Detail

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
8210	Student Activity Funds	186,726.29	186,726.29
Total, Restricted Balance		186,726.29	186,726.29

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	945,736.98	955,000.00	1.0%
3) Other State Revenue		8300-8599	642,108.17	585,000.00	-8.9%
4) Other Local Revenue		8600-8799	101,249.99	52,000.00	-48.6%
5) TOTAL, REVENUES			1,689,095.14	1,592,000.00	-5.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	436,446.39	420,949.00	-3.6%
3) Employee Benefits		3000-3999	187,224.36	203,168.00	8.5%
4) Books and Supplies		4000-4999	652,497.20	1,004,500.00	53.9%
5) Services and Other Operating Expenditures		5000-5999	20,645.25	61,300.00	196.9%
6) Capital Outlay		6000-6999	38,400.54	325,000.00	746.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	40,944.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			1,376,157.74	2,014,917.00	46.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			312,937.40	(422,917.00)	-235.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,429.86	10,000.00	18.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,429.86	10,000.00	18.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			321,367.26	(412,917.00)	-228.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	766,464.46	1,305,576.18	70.3%
b) Audit Adjustments		9793	217,744.46	0.00	-100.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) As of July 1 - Audited (F1a + F1b)			984,208.92	1,305,576.18	32.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			984,208.92	1,305,576.18	32.7%
2) Ending Balance, June 30 (E + F1e)			1,305,576.18	892,659.18	-31.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	8,793.94	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	1,296,782.24	892,659.18	-31.2%
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	1,119,595.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	(14,963.00)		
b) in Banks		9120	4,395.76		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	191,953.32		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	8,793.94		
7) Prepaid Expenditures		9330	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,309,775.37		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,199.19		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,199.19		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,305,576.18		
FEDERAL REVENUE					
Child Nutrition Programs		8220	945,736.98	955,000.00	1.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			945,736.98	955,000.00	1.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	642,108.17	585,000.00	-8.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			642,108.17	585,000.00	-8.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	29,021.26	32,000.00	10.3%
Leases and Rentals		8650	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Interest		8660	26,129.73	20,000.00	-23.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	46,099.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			101,249.99	52,000.00	-48.6%
TOTAL, REVENUES			1,689,095.14	1,592,000.00	-5.7%
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	325,488.61	309,115.00	-5.0%
Classified Supervisors' and Administrators' Salaries		2300	110,957.78	111,834.00	0.8%
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			436,446.39	420,949.00	-3.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	107,724.79	107,634.00	-0.1%
OASDI/Medicare/Alternative		3301-3302	30,818.30	29,949.00	-2.8%
Health and Welfare Benefits		3401-3402	40,437.02	57,659.00	42.6%
Unemployment Insurance		3501-3502	262.38	201.00	-23.4%
Workers' Compensation		3601-3602	7,245.07	6,988.00	-3.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	736.80	737.00	0.0%
TOTAL, EMPLOYEE BENEFITS			187,224.36	203,168.00	8.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	46,462.15	56,500.00	21.6%
Noncapitalized Equipment		4400	7,522.61	0.00	-100.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Food		4700	598,512.44	948,000.00	58.4%
TOTAL, BOOKS AND SUPPLIES			652,497.20	1,004,500.00	53.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	71.96	2,000.00	2,679.3%
Dues and Memberships		5300	921.62	1,100.00	19.4%
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	20,077.19	51,600.00	157.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,027.36)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	2,548.56	6,100.00	139.4%
Communications		5900	53.28	500.00	838.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,645.25	61,300.00	196.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	22,055.00	325,000.00	1,373.6%
Equipment Replacement		6500	16,345.54	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			38,400.54	325,000.00	746.3%
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	40,944.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			40,944.00	0.00	-100.0%
TOTAL, EXPENDITURES			1,376,157.74	2,014,917.00	46.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	8,429.86	10,000.00	18.6%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

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			8,429.86	10,000.00	18.6%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			8,429.86	10,000.00	18.6%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

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	945,736.98	955,000.00	1.0%
3) Other State Revenue		8300-8599	642,108.17	585,000.00	-8.9%
4) Other Local Revenue		8600-8799	101,249.99	52,000.00	-48.6%
5) TOTAL, REVENUES			1,689,095.14	1,592,000.00	-5.7%
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		1,335,213.74	2,014,917.00	50.9%
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		40,944.00	0.00	-100.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,376,157.74	2,014,917.00	46.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			312,937.40	(422,917.00)	-235.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,429.86	10,000.00	18.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,429.86	10,000.00	18.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			321,367.26	(412,917.00)	-228.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	766,464.46	1,305,576.18	70.3%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
b) Audit Adjustments		9793	217,744.46	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			984,208.92	1,305,576.18	32.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			984,208.92	1,305,576.18	32.7%
2) Ending Balance, June 30 (E + F1e)			1,305,576.18	892,659.18	-31.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	8,793.94	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	1,296,782.24	892,659.18	-31.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,296,782.24	892,659.18
Total, Restricted Balance		1,296,782.24	892,659.18

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	12,633.10	2,000.00	-84.2%
5) TOTAL, REVENUES			12,633.10	2,000.00	-84.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	30,561.30	95,000.00	210.9%
6) Capital Outlay		6000-6999	228,728.31	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			259,289.61	95,000.00	-63.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(246,656.51)	(93,000.00)	-62.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	200,000.00	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			200,000.00	200,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(46,656.51)	107,000.00	-329.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	79,563.29	32,906.78	-58.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) As of July 1 - Audited (F1a + F1b)			79,563.29	32,906.78	-58.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,563.29	32,906.78	-58.6%
2) Ending Balance, June 30 (E + F1e)			32,906.78	139,906.78	325.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	32,906.78	139,906.78	325.2%
Future Deferred Maintenance Projects	0000	9780	32,906.78		
Future Deferred Maintenance Projects	0000	9780		139,906.78	
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	33,352.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	(446.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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			32,906.78		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			32,906.78		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Interest		8660	1,992.10	2,000.00	0.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	10,641.00	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			12,633.10	2,000.00	-84.2%
TOTAL, REVENUES			12,633.10	2,000.00	-84.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	95,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	30,561.30	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,561.30	95,000.00	210.9%
CAPITAL OUTLAY					
Land Improvements		6170	184,141.04	0.00	-100.0%
Buildings and Improvements of Buildings		6200	44,587.27	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			228,728.31	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			259,289.61	95,000.00	-63.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	200,000.00	200,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			200,000.00	200,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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)			200,000.00	200,000.00	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	12,633.10	2,000.00	-84.2%
5) TOTAL, REVENUES			12,633.10	2,000.00	-84.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		259,289.61	95,000.00	-63.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			259,289.61	95,000.00	-63.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(246,656.51)	(93,000.00)	-62.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	200,000.00	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			200,000.00	200,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(46,656.51)	107,000.00	-329.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	79,563.29	32,906.78	-58.6%

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Function

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			79,563.29	32,906.78	-58.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,563.29	32,906.78	-58.6%
2) Ending Balance, June 30 (E + F1e)			32,906.78	139,906.78	325.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	32,906.78	139,906.78	325.2%
Future Deferred Maintenance Projects	0000	9780	32,906.78		
Future Deferred Maintenance Projects	0000	9780		139,906.78	
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	(145,044.73)	10,000.00	-106.9%
5) TOTAL, REVENUES			(145,044.73)	10,000.00	-106.9%
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	233,425.93	0.00	-100.0%
6) Capital Outlay		6000-6999	1,782,670.54	220,000.00	-87.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,016,096.47	220,000.00	-89.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,161,141.20)	(210,000.00)	-90.3%
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	13,800,000.00	1,915,991.00	-86.1%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			13,800,000.00	1,915,991.00	-86.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,638,858.80	1,705,991.00	-85.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	11,638,858.80	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	11,638,858.80	New

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	11,638,858.80	New
2) Ending Balance, June 30 (E + F1e)			11,638,858.80	13,344,849.80	14.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	11,638,858.80	13,344,849.80	14.7%
Future School Facilities Projects	0000	9780	11,638,858.80		
Future School Facilities Projects	0000	9780		13,344,849.80	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,796,518.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	(157,660.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			11,638,858.80		
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)			11,638,858.80		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,615.27	10,000.00	-20.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(157,660.00)	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			(145,044.73)	10,000.00	-106.9%
TOTAL, REVENUES			(145,044.73)	10,000.00	-106.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	40,500.00	0.00	-100.0%
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	192,918.15	0.00	-100.0%
Communications		5900	7.78	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			233,425.93	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,782,670.54	220,000.00	-87.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,782,670.54	220,000.00	-87.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,016,096.47	220,000.00	-89.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	13,800,000.00	1,915,991.00	-86.1%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			13,800,000.00	1,915,991.00	-86.1%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			13,800,000.00	1,915,991.00	-86.1%

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	(145,044.73)	10,000.00	-106.9%
5) TOTAL, REVENUES			(145,044.73)	10,000.00	-106.9%
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		2,016,096.47	220,000.00	-89.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,016,096.47	220,000.00	-89.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(2,161,141.20)	(210,000.00)	-90.3%
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	13,800,000.00	1,915,991.00	-86.1%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			13,800,000.00	1,915,991.00	-86.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,638,858.80	1,705,991.00	-85.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	11,638,858.80	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	11,638,858.80	New

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	11,638,858.80	New
2) Ending Balance, June 30 (E + F1e)			11,638,858.80	13,344,849.80	14.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	11,638,858.80	13,344,849.80	14.7%
Future School Facilities Projects	0000	9780	11,638,858.80		
Future School Facilities Projects	0000	9780		13,344,849.80	
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	217,959.83	125,000.00	-42.6%
5) TOTAL, REVENUES			217,959.83	125,000.00	-42.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	40,831.03	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	54,445.92	0.00	-100.0%
6) Capital Outlay		6000-6999	466,638.87	95,400.00	-79.6%
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			561,915.82	95,400.00	-83.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(343,955.99)	29,600.00	-108.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(343,955.99)	29,600.00	-108.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	514,480.15	170,524.16	-66.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			514,480.15	170,524.16	-66.9%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			514,480.15	170,524.16	-66.9%
2) Ending Balance, June 30 (E + F1e)			170,524.16	200,124.16	17.4%
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	170,524.16	200,124.16	17.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	179,898.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,404.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
10) TOTAL, ASSETS			177,494.16		
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	6,970.00		
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			6,970.00		
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)			170,524.16		
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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	13,804.91	125,000.00	805.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	38,680.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	165,474.92	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			217,959.83	125,000.00	-42.6%
TOTAL, REVENUES			217,959.83	125,000.00	-42.6%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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	723.19	0.00	-100.0%
Noncapitalized Equipment		4400	40,107.84	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			40,831.03	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	54,285.92	0.00	-100.0%
Communications		5900	160.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			54,445.92	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	466,638.87	95,400.00	-79.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	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			466,638.87	95,400.00	-79.6%
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			561,915.82	95,400.00	-83.0%

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	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(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%

Unaudited Actuals
Capital Facilities Fund
Expenditures by Function

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	217,959.83	125,000.00	-42.6%
5) TOTAL, REVENUES			217,959.83	125,000.00	-42.6%
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		51,122.50	0.00	-100.0%
8) Plant Services	8000-8999		510,793.32	95,400.00	-81.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			561,915.82	95,400.00	-83.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(343,955.99)	29,600.00	-108.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(343,955.99)	29,600.00	-108.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	514,480.15	170,524.16	-66.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			514,480.15	170,524.16	-66.9%

Unaudited Actuals
Capital Facilities Fund
Expenditures by Function

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			514,480.15	170,524.16	-66.9%
2) Ending Balance, June 30 (E + F1e)			170,524.16	200,124.16	17.4%
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	170,524.16	200,124.16	17.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	170,524.16	200,124.16
Total, Restricted Balance		170,524.16	200,124.16

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	370,881.32	50,000.00	-86.5%
5) TOTAL, REVENUES			370,881.32	50,000.00	-86.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,611,536.17	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			1,611,536.17	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,240,654.85)	50,000.00	-104.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,240,654.85)	50,000.00	-104.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,667,566.55	2,426,911.70	-33.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,667,566.55	2,426,911.70	-33.8%

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,667,566.55	2,426,911.70	-33.8%
2) Ending Balance, June 30 (E + F1e)			2,426,911.70	2,476,911.70	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	2,426,911.70	2,476,911.70	2.1%
Future School Facilities Projects	0000	9780	2,426,911.70		
Future School Facilities Projects	0000	9780		2,476,911.70	
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	2,503,754.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	(33,463.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,470,291.55		
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	43,379.85		
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			43,379.85		
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)			2,426,911.70		
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	122,789.32	50,000.00	-59.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	248,092.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			370,881.32	50,000.00	-86.5%
TOTAL, REVENUES			370,881.32	50,000.00	-86.5%
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	0.00	0.00	0.0%

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,611,536.17	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,611,536.17	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			1,611,536.17	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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%
(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%

Unaudited Actuals
County School Facilities Fund
Expenditures by Function

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	370,881.32	50,000.00	-86.5%
5) TOTAL, REVENUES			370,881.32	50,000.00	-86.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,611,536.17	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,611,536.17	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,240,654.85)	50,000.00	-104.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,240,654.85)	50,000.00	-104.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,667,566.55	2,426,911.70	-33.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,667,566.55	2,426,911.70	-33.8%

Unaudited Actuals
County School Facilities Fund
Expenditures by Function

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,667,566.55	2,426,911.70	-33.8%
2) Ending Balance, June 30 (E + F1e)			2,426,911.70	2,476,911.70	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	2,426,911.70	2,476,911.70	2.1%
Future School Facilities Projects	0000	9780	2,426,911.70		
Future School Facilities Projects	0000	9780		2,476,911.70	
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

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

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	2,006.85	1,204.00	-40.0%
5) TOTAL, REVENUES			2,006.85	1,204.00	-40.0%
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	159,428.72	159,429.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			159,428.72	159,429.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(157,421.87)	(158,225.00)	0.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	157,421.87	158,225.00	0.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			157,421.87	158,225.00	0.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
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		

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
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	515.85	1,204.00	133.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,491.00	0.00	-100.0%
Other Local Revenue					

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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			2,006.85	1,204.00	-40.0%
TOTAL, REVENUES			2,006.85	1,204.00	-40.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
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%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	60,171.72	60,172.00	0.0%
Other Debt Service - Principal		7439	99,257.00	99,257.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			159,428.72	159,429.00	0.0%
TOTAL, EXPENDITURES			159,428.72	159,429.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	157,421.87	158,225.00	0.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			157,421.87	158,225.00	0.5%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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)			157,421.87	158,225.00	0.5%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

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	2,006.85	1,204.00	-40.0%
5) TOTAL, REVENUES			2,006.85	1,204.00	-40.0%
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	159,428.72	159,429.00	0.0%
10) TOTAL, EXPENDITURES			159,428.72	159,429.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(157,421.87)	(158,225.00)	0.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	157,421.87	158,225.00	0.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			157,421.87	158,225.00	0.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

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	6,939.74	1,487.00	-78.6%
4) Other Local Revenue		8600-8799	1,028,743.08	182,533.00	-82.3%
5) TOTAL, REVENUES			1,035,682.82	184,020.00	-82.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	282,900.00	249,000.00	-12.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			282,900.00	249,000.00	-12.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			752,782.82	(64,980.00)	-108.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	5,468,005.35	0.00	-100.0%
b) Uses		7630-7699	4,658,877.05	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			809,128.30	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,561,911.12	(64,980.00)	-104.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	485,944.38	2,047,855.50	321.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			485,944.38	2,047,855.50	321.4%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			485,944.38	2,047,855.50	321.4%
2) Ending Balance, June 30 (E + F1e)			2,047,855.50	1,982,875.50	-3.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,047,855.50	1,982,875.50	-3.2%
Future GO Bond Debt Service	0000	9780	2,047,855.50		
Future GO Bond Debt Service	0000	9780		1,982,875.50	
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	2,075,595.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	(27,740.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,047,855.50		
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)			2,047,855.50		
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	6,939.74	1,487.00	-78.6%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,939.74	1,487.00	-78.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	965,864.10	175,904.00	-81.8%
Unsecured Roll		8612	24,786.38	0.00	-100.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Supplemental Taxes		8614	3,235.43	1,129.00	-65.1%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	25,316.17	5,500.00	-78.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	9,541.00	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			1,028,743.08	182,533.00	-82.3%
TOTAL, REVENUES			1,035,682.82	184,020.00	-82.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	190,000.00	140,000.00	-26.3%
Bond Interest and Other Service Charges		7434	92,900.00	109,000.00	17.3%
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)			282,900.00	249,000.00	-12.0%
TOTAL, EXPENDITURES			282,900.00	249,000.00	-12.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: 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	5,468,005.35	0.00	-100.0%
(c) TOTAL, SOURCES			5,468,005.35	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	4,658,877.05	0.00	-100.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
(d) TOTAL, USES			4,658,877.05	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)			809,128.30	0.00	-100.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

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	6,939.74	1,487.00	-78.6%
4) Other Local Revenue		8600-8799	1,028,743.08	182,533.00	-82.3%
5) TOTAL, REVENUES			1,035,682.82	184,020.00	-82.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	282,900.00	249,000.00	-12.0%
10) TOTAL, EXPENDITURES			282,900.00	249,000.00	-12.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			752,782.82	(64,980.00)	-108.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	5,468,005.35	0.00	-100.0%
b) Uses		7630-7699	4,658,877.05	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			809,128.30	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,561,911.12	(64,980.00)	-104.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	485,944.38	2,047,855.50	321.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			485,944.38	2,047,855.50	321.4%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			485,944.38	2,047,855.50	321.4%
2) Ending Balance, June 30 (E + F1e)			2,047,855.50	1,982,875.50	-3.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,047,855.50	1,982,875.50	-3.2%
Future GO Bond Debt Service	0000	9780	2,047,855.50		
Future GO Bond Debt Service	0000	9780		1,982,875.50	
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

SUPPLEMENTAL SCHEDULES

Colusa Unified School District
2026.2027 Adopted Budget - Multi Year Projection

	Adopted Budget 2026.2027			Year 1 - Projected 2027.2028			Year 2 - Projected 2028.2029		
A. REVENUES	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
LCFF Sources	22,019,977	-	22,019,977	22,579,126	-	22,579,126	23,180,473	-	23,180,473
Federal Revenues	-	457,579	457,579	-	457,579	457,579	-	457,579	457,579
Other State Revenues	322,887	4,053,179	4,376,066	333,542	4,186,934	4,520,476	343,849	4,316,310	4,660,159
Other Local Revenues	285,000	10,000	295,000	285,000	10,000	295,000	285,000	10,000	295,000
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	22,627,864	4,520,758	27,148,622	23,197,668	4,654,513	27,852,181	23,809,322	4,783,889	28,593,211
B. EXPENDITURES									
Certificated Salaries									
Base Salaries	8,879,420	550,444	9,429,864	8,879,420	550,444	9,429,864	9,057,008	561,453	9,618,461
Step and Column				177,588	11,009	188,597	181,140	11,229	192,369
One-time Expense				-	-	-	-	-	-
Other Adjustments (STRS)			Not included in total	33,919	2,103	36,022	34,598	2,145	36,742
Total Certificated Salaries	8,879,420	550,444	9,429,864	9,057,008	561,453	9,618,461	9,238,148	572,682	9,810,830
Classified Salaries									
Base Salaries	3,206,019	998,362	4,204,381	3,206,019	998,362	4,204,381	3,279,756	1,021,323	4,301,079
Step and Column				73,737	22,961	96,698	75,434	23,490	98,924
One-time Expense				-	-	-	-	-	-
Other Adjustments (PERS)			Not included in total	6,322	1,968	8,290	36,691	11,425	48,116
Total Classified Salaries	3,206,019	998,362	4,204,381	3,279,756	1,021,323	4,301,079	3,355,190	1,044,813	4,400,003
Employee Benefits	4,256,247	1,513,594	5,769,841	4,296,488	1,517,665	5,814,153	4,367,776	1,531,235	5,899,012
Books and Supplies	739,692	540,779	1,280,471	776,677	567,818	1,344,495	815,511	596,209	1,411,720
Services, Other Operating Exp	1,669,816	761,929	2,431,745	1,753,307	800,025	2,553,332	1,840,972	840,026	2,680,998
Capital Outlay	-	-	-	25,000	25,000	50,000	26,250	26,250	52,500
Other Outgo	-	2,930,400	2,930,400	-	3,076,920	3,076,920	-	3,230,766	3,230,766
Direct Support / Indirect Cost	(130,839)	130,839	-	(137,381)	137,381	-	(144,250)	144,250	-
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers Out	368,225	-	368,225	386,636	-	386,636	405,968	-	405,968
Future TFs / Shifts / Deducts Year #1			-	-	-	-	-	-	-
Future TFs / Shifts / Deducts Year #2	-	-	-	-	-	-	-	-	-
Contributions	3,507,815	(3,507,815)	-	3,683,206	(3,683,206)	-	3,867,366	(3,867,366)	-
TOTAL EXPENDITURES	22,496,395	3,918,532	26,414,927	23,120,697	4,024,379	27,145,076	23,772,931	4,118,865	27,891,797
C. NET INCREASE (DECREASE) IN FUND BALANCE	131,469	602,226	733,695	76,971	630,134	707,105	36,391	665,024	701,414
E. FUND BALANCE, RESERVES									
Beginning Balance	3,160,219	1,716,197	4,876,416	3,291,688	2,318,423	5,610,111	3,368,659	2,948,557	6,317,216
Estimated Ending Balance	3,291,688	2,318,423	5,610,111	3,368,659	2,948,557	6,317,216	3,405,050	3,613,581	7,018,630
F. COMPONENTS OF ENDING FUND BALANCE									
a) Nonspendable									
Revolving Cash	26,743	-	26,743	26,743	-	26,743	26,743	-	26,743
PrePaid Expenditures	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
b) Restricted	-	2,318,423	2,318,423	-	2,948,557	2,948,557	-	3,613,581	3,613,581
c) Committed	-	-	-	-	-	-	-	-	-
d) Assigned	1,839,362	-	1,839,362	1,984,662	-	1,984,662	1,983,717	-	1,983,717
e) Unassigned/Unappropriated	-	-	-	-	-	-	-	-	-
Reserve for Economic Uncertainties (5%)	1,425,583	-	1,425,583	1,357,254	-	1,357,254	1,394,590	-	1,394,590
Unassigned/Unappropriated Amount	-	-	-	0	-	(0)	(0)	-	(2)

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)	1,356.34	1,356.34	1,356.34	1,356.34	1,356.34	1,356.34
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)	1,356.34	1,356.34	1,356.34	1,356.34	1,356.34	1,356.34
5. District Funded County Program ADA						
a. County Community Schools	6.17	6.17	6.17	6.17	6.17	6.17
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	6.17	6.17	6.17	6.17	6.17	6.17
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,362.51	1,362.51	1,362.51	1,362.51	1,362.51	1,362.51
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						

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
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 Actuals
2025-26 Unaudited Actuals
Schedule of Capital Assets

06 61598 0000000
Form ASSET
G8AADJJN4H(2025-26)

	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	801,813.00		801,813.00			801,813.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	801,813.00	0.00	801,813.00	0.00	0.00	801,813.00
Capital assets being depreciated:						
Land Improvements	3,984,232.00		3,984,232.00	184,141.04		4,168,373.04
Buildings	19,837,840.00		19,837,840.00	4,684,911.22		24,522,751.22
Equipment	3,921,597.00		3,921,597.00	819,899.96		4,741,496.96
Total capital assets being depreciated	27,743,669.00	0.00	27,743,669.00	5,688,952.22	0.00	33,432,621.22
Accumulated Depreciation for:						
Land Improvements	(1,281,718.00)		(1,281,718.00)		151,123.00	(1,432,841.00)
Buildings	(12,301,960.00)		(12,301,960.00)		649,872.00	(12,951,832.00)
Equipment	(2,163,386.00)		(2,163,386.00)		297,472.00	(2,460,858.00)
Total accumulated depreciation	(15,747,064.00)	0.00	(15,747,064.00)	0.00	1,098,467.00	(16,845,531.00)
Total capital assets being depreciated, net excluding lease and subscription assets	11,996,605.00	0.00	11,996,605.00	5,688,952.22	1,098,467.00	16,587,090.22
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	12,798,418.00	0.00	12,798,418.00	5,688,952.22	1,098,467.00	17,388,903.22
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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
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

06 61598 0000000
Form CA
G8AADJN4H(2025-26)

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	57.14%
	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	\$8,567,190.07
	Appropriations Subject to Limit	\$8,567,190.07
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	7.82%
	Fixed-with-carry-forward indirect cost rate for use in 2027-28 subject to CDE approval.	

Unaudited Actuals
FINANCIAL REPORTS
2025-26 Unaudited Actuals
School District Certification

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed: _____

Date of Meeting: Sep 21, 2026

Clerk / Secretary of the Governing Board

(Original signature required)

Printed Name: Melissa Yerxa Ortiz

Title: Board Clerk

To the Superintendent of Public Instruction:

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

Signed: _____

Date: _____

County Superintendent/Designee

(Original signature required)

Printed Name: Chuck Wayman

Title: Superintendent

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

For County Office of Education:

Aaron Heinz

Name

Deputy Superintendent

Title

530-458-0350

Telephone

aheinz@ccoe.net

E-mail Address

For School District:

Scott A. Lantsberger

Name

Chief Business Official

Title

530-458-7791

Telephone

slantsberger@colusa.k12.ca.us

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	10,013,260.24	301	23,192.40	303	9,990,067.84	305	0.00		307	9,990,067.84	309
2000 - Classified Salaries	4,381,138.16	311	3,707.84	313	4,377,430.32	315	728,298.32		317	3,649,132.00	319
3000 - Employee Benefits	5,964,065.87	321	134,210.09	323	5,829,855.78	325	246,815.86		327	5,583,039.92	329
4000 - Books, Supplies Equip Replace. (6500)	1,313,263.90	331	1.56	333	1,313,262.34	335	275,123.09		337	1,038,139.25	339
5000 - Services. . . & 7300 - Indirect Costs	2,760,115.76	341	10,010.00	343	2,750,105.76	345	(39,453.21)		347	2,789,558.97	349
TOTAL					24,260,722.04	365	TOTAL			23,049,937.98	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	8,328,736.16	375
2. Salaries of Instructional Aides Per EC 41011.	2100	1,285,978.24	380
3. STRS.	3101 & 3102	2,337,371.90	382
4. PERS.	3201 & 3202	351,080.35	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	225,517.43	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	988,483.11	385
7. Unemployment Insurance.	3501 & 3502	5,709.84	390
8. Workers' Compensation Insurance.	3601 & 3602	163,740.34	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	

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

10. Other Benefits (EC 22310).	3901 & 3902	21,086.56	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		13,707,703.93	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		31,987.43	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		504,283.98	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		13,171,432.52	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		57.14%	
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)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	57.14%	
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).	23,049,937.98	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

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	4,605,000.00		4,605,000.00	13,240,000.00		17,845,000.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	2,275,076.00		2,275,076.00		99,257.00	2,175,819.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	16,551,274.00		16,551,274.00		1,206,182.00	15,345,092.00	
Total/Net OPEB Liability	1,036,097.00		1,036,097.00		54,000.00	982,097.00	
Compensated Absences Payable	50,952.00	4,493,054.00	4,544,006.00		844,006.00	3,700,000.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	24,518,399.00	4,493,054.00	29,011,453.00	13,240,000.00	2,203,445.00	40,048,008.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

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	28,956,148.45
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	561,432.17
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	817,183.79
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	365,851.73
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	31,987.43
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)				1,215,022.95
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)				27,179,693.33
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)				1,362.51
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,948.25
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.)	25,694,581.46	18,600.26
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)	25,694,581.46	18,600.26
B. Required effort (Line A.2 times 90%)	23,125,123.31	16,740.23
C. Current year expenditures (Line I.E and Line II.B)	27,179,693.33	19,948.25
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)	8,140,835.93		8,140,835.93			8,567,190.07
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,378.06		1,378.06			1,362.51
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)	1,362.51		1,362.51	1,362.51		1,362.51
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			1,362.51			1,362.51
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2025-26 Actual			2026-27 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	23,846.28		23,846.28	24,170.00		24,170.00
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)	5,331,532.46		5,331,532.46	5,141,483.00		5,141,483.00
5. Unsecured Roll Taxes (Object 8042)	393,407.37		393,407.37	409,647.00		409,647.00
6. Prior Years' Taxes (Object 8043)	25,363.13		25,363.13	19,004.00		19,004.00
7. Supplemental Taxes (Object 8044)	38,440.64		38,440.64	105,000.00		105,000.00

	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)	(26,593.18)		(26,593.18)	(11,110.00)		(11,110.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	12,714.30		12,714.30	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)	5,798,711.00	0.00	5,798,711.00	5,688,194.00	0.00	5,688,194.00
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)	5,798,711.00	0.00	5,798,711.00	5,688,194.00	0.00	5,688,194.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
19b. Qualified Capital Outlay Projects			0.00			0.00
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	0.00		0.00	0.00		0.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act			0.00			0.00
21. Unreimbursed Court Mandated Desegregation Costs			0.00			0.00
22. Other Unfunded Court-ordered or Federal Mandates			0.00			0.00
23. TOTAL EXCLUSIONS (Lines C19 through C22)	0.00	0.00	0.00	0.00	0.00	0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	15,669,516.00		15,669,516.00	16,331,783.00		16,331,783.00
25. LCFF State Aid - Prior Years (Object 8019)	48,590.67		48,590.67	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	15,718,106.67	0.00	15,718,106.67	16,331,783.00	0.00	16,331,783.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	27,820,122.99		27,820,122.99	27,148,622.00		27,148,622.00

	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)	803,844.61		803,844.61	250,000.00		250,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2025-26 Actual			2026-27 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)	8,140,835.93			8,567,190.07		
2. Inflation Adjustment	1.0644			1.0495		
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)	0.9887			1.0000		
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)	8,567,190.07			8,991,265.98		
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)	5,798,711.00			5,688,194.00		
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)	163,501.20			163,501.20		
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)	2,768,479.07			3,303,071.98		
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)	2,768,479.07			3,303,071.98		
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])	254,908.89			83,566.23		
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)	6,053,619.89			5,771,760.23		
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)	2,513,570.18			3,219,505.75		
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)	6,053,619.89					
b. State Subventions (Line D8)	2,513,570.18					
c. Less: Excluded Appropriations (Line C23)	0.00					
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)	8,567,190.07					
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						

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

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Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

1,089,085.68

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)

19,145,304.64

C. Percentage of Plant Services Costs Attributable to General Administration

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

5.69%

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)	650,326.66
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	779,373.09
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	33,305.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	264,191.95
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)	156,714.99
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)	1,883,911.69
9. Carry-Forward Adjustment (Part IV, Line F)	(46,003.09)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,837,908.59
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	16,139,563.20
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,104,828.88
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,235,181.82
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	315,470.82
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	153,972.88
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)	58,235.92

10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,597,502.72
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)	198,698.07
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)	698,300.76
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)	23,501,755.07
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)	8.02%
D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	7.82%
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)	1,883,911.69
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	328,254.54
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 (10.48%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.48%) times Part III, Line B19) or (the highest rate used to recover costs from any program (10%) times Part III, Line B19); zero if positive	(138,009.28)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(138,009.28)
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:	7.43%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-69004.64) is applied to the current year calculation and the remainder (\$-69004.64) is deferred to one or more future years:	7.72%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-46003.09) is applied to the current year calculation and the remainder (\$-92006.19) is deferred to one or more future years:	7.82%
LEA request for Option 1, Option 2, or Option 3	3
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(46,003.09)

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

Approved
indirect
cost rate: 10.48%

Highest
rate used
in any
program: 10.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	970,671.90	72,240.00	7.44%
01	3010	304,277.83	15,210.00	5.00%
01	4127	21,867.00	2,131.00	9.75%
01	4201	6,679.00	668.00	10.00%
01	4203	130,231.14	4,070.00	3.13%
01	6010	323,249.39	16,160.00	5.00%
01	6053	11,834.03	1,180.00	9.97%
01	6383	52,717.72	4,621.23	8.77%
01	6387	128,221.26	12,822.00	10.00%
01	6770	230,856.46	2,300.00	1.00%
01	7220	77,156.24	7,364.00	9.54%
01	7399	9,355.02	935.00	9.99%
01	7435	230,409.43	14,494.00	6.29%
13	5310	698,300.76	40,944.00	5.86%

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	136,490.08		355,832.11	492,322.19
2. State Lottery Revenue	8560	279,569.95		132,900.70	412,470.65
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)		416,060.03	0.00	488,732.81	904,792.84
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		185,884.50	185,884.50
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	359,757.00			359,757.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		359,757.00	0.00	185,884.50	545,641.50
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	56,303.03	0.00	302,848.31	359,151.34
D. COMMENTS:					

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

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	18,548,719.71	2,678,589.11	21,227,308.82	1,731,041.37		22,958,350.19
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	234,537.70	27,257.84	261,795.54	21,348.86		283,144.40
3300	Independent Study Centers	95,387.75	27,216.21	122,603.96	9,998.09		132,602.05
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	631,877.60	504.65	632,382.25	51,569.41		683,951.66
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	0.00	0.00	0.00	0.00		0.00
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	31,987.43	298,448.45	330,435.88	26,946.34		357,382.22
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
—	Food Services					5,190.51	5,190.51
—	Enterprise					0.00	0.00
—	Facilities Acquisition & Construction					789,348.37	789,348.37
—	Other Outgo					3,681,370.73	3,681,370.73
Other Funds —	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	105,752.33		105,752.33
—	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(40,944.00)		(40,944.00)
—	Total General Fund and Charter Schools Funds Expenditures	19,542,510.19	3,032,016.26	22,574,526.45	1,905,712.40	4,475,909.61	28,956,148.46

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	15,284,697.08	256,940.48	116,392.96	1,659,357.70	901,942.35	0,00	315,470.82			13,918.32	0,00	18,548,719.71
	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	156,097.43	0,00	0,00	53,562.75	24,877.52	0,00	0,00			0,00	0,00	234,537.70
	3300 Independent Study Centers	91,108.18	0,00	0,00	4,279.57	0,00	0,00	0,00			0,00	0,00	95,387.75
	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	631,877.60	0,00	0,00	0,00	0,00	0,00	0,00			0,00	0,00	631,877.60
	4110 Regular Education, Adult	0,00	0,00	0,00	0,00	0,00	0,00	0,00			0,00	0,00	0,00
	4620 Adult Correctional Education	0,00	0,00	0,00	0,00	0,00	0,00	0,00			0,00	0,00	0,00
	4630 Adult Career Technical Education	0,00	0,00	0,00	0,00	0,00	0,00	0,00			0,00	0,00	0,00
	4760 Bilingual	0,00	0,00	0,00	0,00	0,00	0,00	0,00			0,00	0,00	0,00
	4850 Migrant Education	0,00	0,00	0,00	0,00	0,00	0,00	0,00			0,00	0,00	0,00
	5000-5999 Special Education	0,00	0,00	0,00	0,00	0,00	0,00	0,00			0,00	0,00	0,00
	6000 ROC/P	0,00	0,00	0,00	0,00	0,00	0,00	0,00			0,00	0,00	0,00
Other Goals	7110 Nonagency - Educational	31,987.43	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	31,987.43
	7150 Nonagency - Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	8100 Community Services		0,00	0,00	0,00	0,00	0,00		0,00	0,00	0,00	0,00	0,00
	8500 Child Care and Development Services	0,00	0,00	0,00	0,00	0,00	0,00		0,00	0,00	0,00	0,00	0,00
Total Direct Charged Costs		16,195,767.72	256,940.48	116,392.96	1,717,200.02	926,819.87	0,00	315,470.82	0,00	0,00	13,918.32	0,00	19,542,510.19

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2025-26
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

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	13,580.08	2,387,587.59	277,421.44	2,678,589.11
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	126.16	27,131.68	0.00	27,257.84
3300	Independent Study Centers	84.53	27,131.68	0.00	27,216.21
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	504.65	0.00	0.00	504.65
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	298,448.45	0.00	298,448.45
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		14,295.42	2,740,299.40	277,421.44	3,032,016.26

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)	418,164.83
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-8999 and 9000, Objects 1000 - 7999)	33,305.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	708,562.58
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	786,623.99
5	Total Central Administration Costs in General Fund and Charter Schools Funds	1,946,656.40
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	19,542,510.19
2	Total Allocated Costs (from Form PCR, Column 2, Total)	3,032,016.26
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	22,574,526.45
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)	1,296,813.20
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,296,813.20
D.	Total Direct Charged and Allocated Costs (B3 + C5)	23,871,339.65
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	8.15%

Unaudited Actuals
2025-26
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

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)	5,190.51				5,190.51
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			789,348.37		789,348.37
Other Outgo (Objects 1000 - 7999)				3,681,370.73	3,681,370.73
Total Other Costs	5,190.51	0.00	789,348.37	3,681,370.73	4,475,909.61

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)	10,345.29	0.00	3,950.13	0.00	2,740,299.39	0.00	277,421.44
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	76.33		6.00	3.00	88.00		240.00
3100 Alternative Schools							
3200 Continuation Schools	1.00				1.00		
3300 Independent Study Centers	.67				1.00		
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	4.00						
4110 Regular Education, Adult							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P							
Other Goals							
7110 Nonagency - Educational					11.00		
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	82.00	0.00	6.00	3.00	101.00	0.00	240.00