Rocklin Unified School District

2025-26
Unaudited Actuals Report

Board of Trustees Meeting

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Business Services

Introduction

The Rocklin Unified School District's Unaudited Actuals Report for fiscal year 2025-26 provides a comprehensive overview of the district's financial activity for the preceding year. This report, required by Ed Code Section 42100, must be reviewed and approved by the Board of Trustees and filed with the county superintendent of schools. It plays a critical role in ensuring transparency and accountability in financial reporting, serving as the basis for evaluating the district's financial health and guiding future budgeting decisions.

2025-26 Unaudited Actuals Financial Report

The Unaudited Actuals Financial Report provides a comprehensive summary of the district's financial activities, including revenues, expenditures, and fund balances, reflecting the district's financial condition at the close of the 2025-26 fiscal year, but prior to being audited by an external agency. This report is a crucial tool for assessing both short-term and long-term budget stability.

Financial Summary

The General Fund budget consists of two components: unrestricted and restricted funds. The unrestricted budget can be used to support student achievement for any legally allowable purpose. In contrast, restricted funds must be utilized according to the specific requirements of their funding sources.

Combined - General Fund Budget Summary

▼ Revenues	▼ Expenditures
$ 1,301,506	**$ 9,657,196**

The June Estimated Actuals projected a combined ending fund balance of $45,149,491. Unaudited Actuals increased the projected ending fund balance by $8,355,690 to $53,505,182. The improvement was primarily attributable to:

- $9.7 million in lower expenditures and carryovers, largely related to the timing of facilities and technology projects, instructional materials, CTEIG, and other restricted programs.
- $1.4 million reduction in the Special Education contribution due to lower-than-projected program expenditures, including billback charges for students attending county programs.
- $1.3 million reduction in revenue, primarily from lower investment-related revenue.
- $534,113 in lower insurance-related expenditures, including adjustments identified during the year-end close.

The following table and charts represent the Unrestricted 2025-26 Unaudited Actuals.

Table 1. 2025-2026 Unaudited Actuals

2025-26 Unaudited Actuals			
Revenues	**Unrestricted**	**Restricted**	**Total**
LCFF Sources	137,460,875.88	3,624,354.00	141,085,229.88
Federal Revenue	-	3,412,730.12	3,412,730.12
Other State Revenue	3,967,039.75	19,265,330.00	23,232,369.75
Other Local Sources	5,003,855.37	10,255,271.81	15,259,127.18
Contributions	(30,271,321.49)	30,271,321.49	-
Total	**116,160,449.51**	**66,829,007.42**	**182,989,456.93**
Expenditures			
Certificated Salaries	61,885,395.80	19,428,296.12	81,313,691.92
Classified Salaries	18,265,588.77	11,752,562.16	30,018,150.93
Employee Benefits	24,697,287.30	17,888,016.24	42,585,303.54
Books and Supplies	3,662,992.07	3,288,827.39	6,951,819.46
Services, Other Operating	11,792,577.21	7,049,990.27	18,842,567.48
Capital Outlay	2,417,671.97	1,122,109.15	3,539,781.12
Other Outgo	102,117.43	1,075,835.10	1,177,952.53
Indirect Cost	(3,069,308.78)	2,906,794.78	(162,514.00)
Total	**119,754,321.77**	**64,512,431.21**	**184,266,752.98**
Change in Fund Balance	**(3,593,872.26)**	**2,316,576.21**	**(1,277,296.05)**
Beginning Fund Balance	43,346,243.21	11,436,234.71	54,782,477.92
Ending Fund Balance	**39,752,370.95**	**13,752,810.92**	**53,505,181.87**
Restricted/Committed	21,545,500.86	13,752,810.92	35,298,311.78
Assigned	200,386.00	-	200,386.00
Reserve	5,528,003.00	-	5,528,003.00
Unassigned	12,478,481.09	-	12,478,481.09
% Unassigned Fund Balance	***6.77%***	***-***	***6.77%***

Chart 1. 2025-2026 Unaudited Actuals

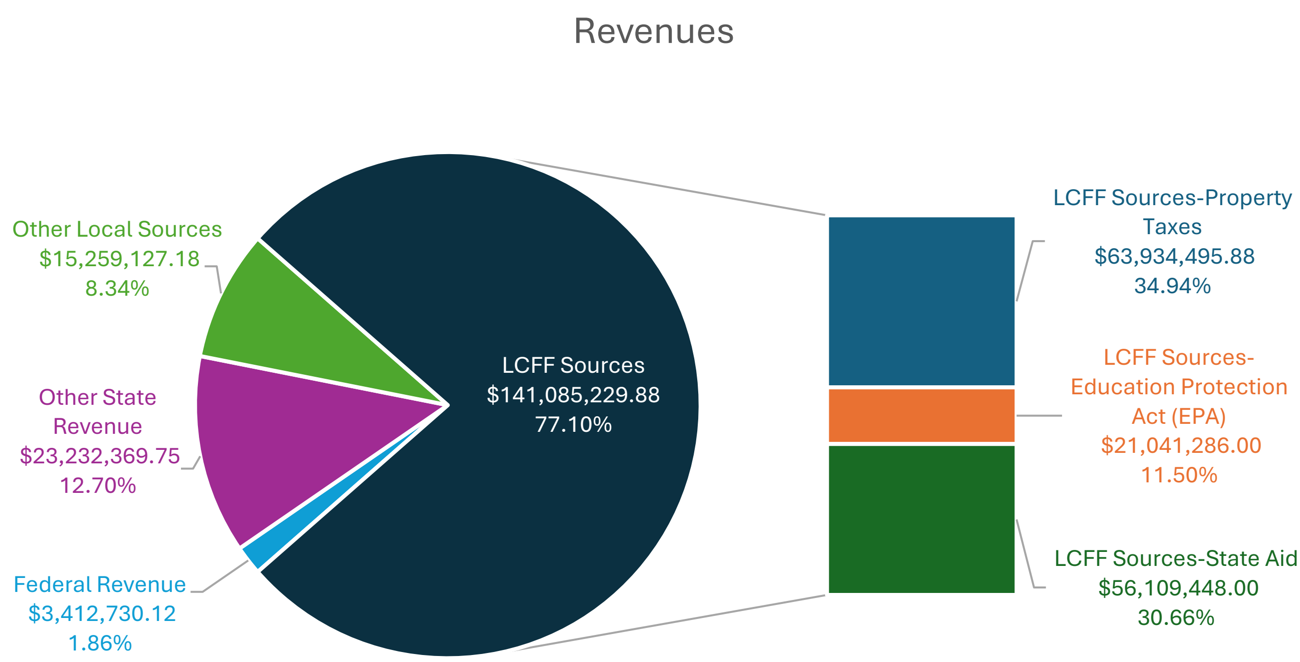
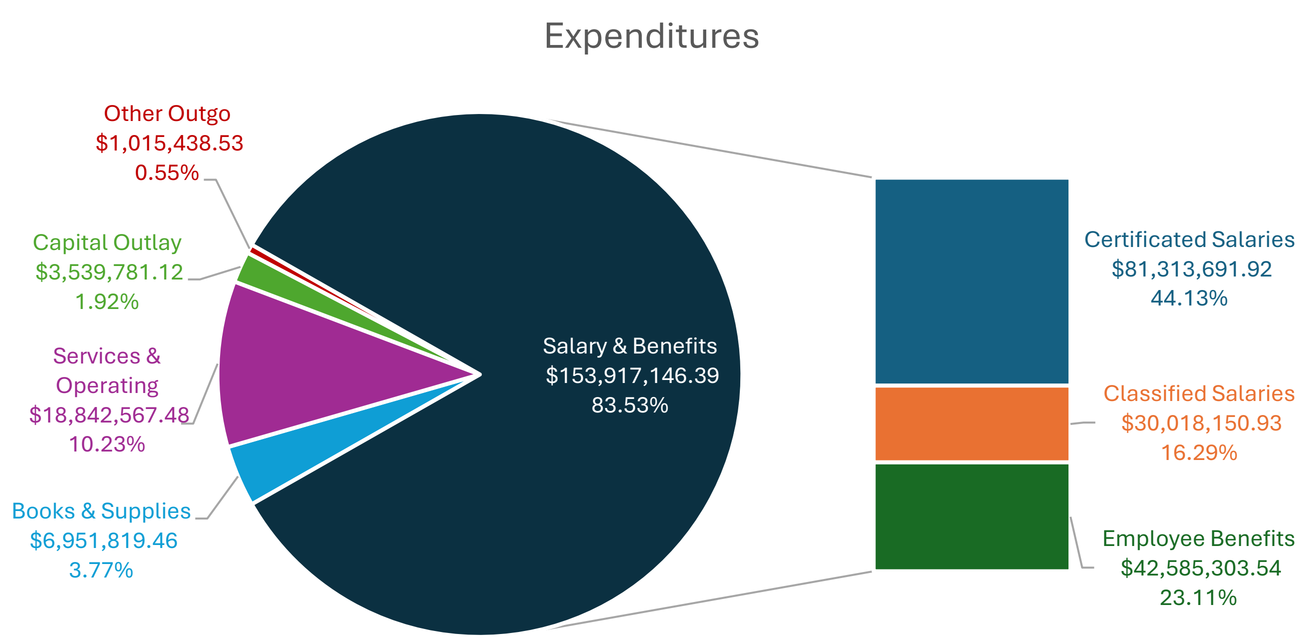


Chart 2. 2025-2026 Unaudited Actuals



Unrestricted Budget Summary

The following tables represent the Unrestricted 2025-2026 Unaudited Actuals.

Table 2. Comparison of 2025-26 Estimated Actuals to 2025-26 Unaudited Actuals

Revenues	Estimated Actuals	Unaudited Actuals	Difference
LCFF Sources	137,439,027	137,460,876	21,849
Federal Revenue	-	-	-
Other State Revenue	3,912,086	3,967,040	54,954
Other Local Sources	6,022,278	5,003,855	(1,018,423)
Total	**147,373,391**	**146,431,771**	**(941,620)**

Explanation of Changes between Estimated Actuals and Unaudited Actuals — Unrestricted

REVENUES

Local Control Funding Formula (LCFF)

LCFF revenue increased $21,848.88 when compared to the projection at Estimated Actuals. The increase is the net impact of adjustments to Funded ADA and the district's Unduplicated Pupil Percentage (students identified as falling into at least one of the following categories; English Learner (EL), Free or Reduced-Price Meal (FRPM) eligible, or Foster Youth or Homeless Youth).

Other State Revenue

Other state revenues increased $54,953.75. Unrestricted State Lottery revenue increased $53,384.25. Additionally, the district received $1,569.50 more than budgeted for the Pupil Testing Incentive Program.

Other Local Sources

Other local revenue for unrestricted resources decreased by $1,018,423 from Estimated Actuals to Unaudited Actuals. The primary reason for the decrease was a $1,034,698 reduction in GASB 31 investment-related revenue. This decrease was partially offset by a $51,259 increase in Facilities Improvement/Repairs revenue.

Other notable changes included a $17,470 decrease in Transportation revenue, primarily due to lower student bus pass sales, and a $9,592 decrease in School-Based Medi-Cal Administrative Activities (SMAA) revenue. Charter school local revenue also decreased by $6,696.

These changes were partially offset by increases in unrestricted donations and parent contributions to student funds. Adjustments to donations and other local grants resulted in an additional net decrease of $5,737.

Overall, the decrease in other local revenue was primarily attributable to lower investment-related revenue, with increases in other local revenue sources partially offsetting the reduction.

Table 3. Comparison of 2025-26 Estimated Actuals to 2025-26 Unaudited Actuals

Expenditures	Estimated Actuals	Unaudited Actuals	Difference
Certificated Salaries	61,963,113	61,885,396	(77,717)
Classified Salaries	17,925,717	18,265,589	339,872
Employee Benefits	25,077,332	24,697,287	(380,045)
Books and Supplies	4,279,444	3,662,992	(616,452)
Services, Other Operating	13,604,203	11,792,577	(1,811,626)
Capital Outlay	4,476,329	2,417,672	(2,058,657)
Other Outgo	103,549	102,117	(1,432)
Indirect Cost	(3,251,464)	(3,069,309)	182,155
Total	**124,178,223**	**119,754,322**	**(4,423,901)**

EXPENDITURES

Salaries & Benefits

Salaries and benefits expenditures were $117,890 lower than projected at Estimated Actuals. The decrease was primarily due to lower-than-anticipated benefit costs for retirees, which more than offset higher-than-anticipated substitute costs.

Books and Supplies

At Unaudited Actuals, expenditures for books and supplies for unrestricted resources were $616,452 lower than projected at Estimated Actuals. The primary reason for the decrease was lower-than-anticipated spending on projects that were not completed by the end of the fiscal year. Several facilities and technology projects were delayed or extended into the following fiscal year, resulting in expenditures occurring later than originally anticipated.

The largest variance was in the Technology Equipment Replacement Project, which had $561,498 less in expenditures than budgeted due to prolonged project timelines and delayed purchases.

Other notable changes included a $29,951 decrease in general unrestricted supplies and materials expenditures and a $19,800 net decrease in supplemental resource expenditures. These reductions were partially offset by increases in Transportation supplies of $11,881 and Facilities Improvements and Repairs materials of $11,819. The Board-initiated One-Time Facilities Projects resource had $15,527 less in materials expenditures than anticipated, primarily due to projects being delayed or continuing into the following fiscal year.

Site-level and student-related resources also contributed to the overall variance. Site Allocation expenditures for supplies and materials were $22,325 higher than anticipated, while Student Funds and Unrestricted Donations had a net decrease of $27,980 in expenditures compared with budget.

Overall, the lower expenditures were primarily the result of delayed or extended facilities and technology projects, particularly the Technology Equipment Replacement Project. The remaining variance reflects adjustments to spending plans throughout the year and the timing of purchases and projects that will carry into future fiscal years.

Services & Operating

Services and operating expenditures for the General Fund and unrestricted resources were $1,811,626 lower than projected at Estimated Actuals. The primary driver was lower-than-anticipated spending in the District's general operating budget, which was $1,382,719 below the Estimated Actuals budget.

A significant portion of this variance relates to approximately $460,000 in insurance expenditures that were included in the current-year budget but had been recorded as a payable in a prior period. During the fiscal year-end reconciliation process, the budget was adjusted to reflect the period in which these expenditures were recorded. This resulted in lower current year actual expenditures relative to the original budget; however, the variance is primarily attributable to the timing of the expenditures and does not reflect a reduction in the District's underlying insurance costs.

Utility costs were also approximately $440,000 lower than projected. The lower utility expenditures were due in part to the installation of new HVAC units throughout the District and the continued conversion to LED lighting, which have reduced energy consumption and related costs. These lower expenditures reflect the financial benefit of the District's investments in energy-efficient facility improvements. The remaining reduction in general operating expenditures was primarily related to decreased use of outside vendors for administrative services and other adjustments within the general operating budget.

The Board-initiated One-Time Facilities Projects resource also had $269,453 less in service expenditures than anticipated, primarily because some projects originally planned for the current fiscal year were delayed and will continue into future fiscal years.

Other notable changes included a $20,748 reduction in Transportation services expenditures and a $13,822 reduction in Home-to-School Transportation expenditures. District supplemental expenditures were also $11,660 lower than projected.

Site-level expenditures were $68,110 lower than anticipated, primarily due to lower spending on conferences, facility rentals, and communication services. These differences reflect lower-than-anticipated site needs toward the end of the school year.

The remaining $45,114 net decrease reflects various adjustments across other service and operating expenditure accounts.

Overall, the decrease in services and operating expenditures was primarily attributable to lower general operating expenditures, lower utility costs, the correction of a prior-period insurance accrual, and the timing of facilities projects. The lower utility costs also demonstrate the ongoing financial benefit of the District's investments in new HVAC equipment and LED lighting.

Capital Outlay

Capital outlay expenditures for unrestricted resources were $2,058,657 lower than projected at Estimated Actuals. The decrease primarily reflects project and equipment purchases that were delayed or moved into future fiscal years to align the budget with updated project timelines.

The largest portion of the decrease, $1,621,871, was related to the Board-initiated One-Time Facilities Projects. Capital expenditures originally planned for the current fiscal year were deferred and will occur in future fiscal years as projects continue. This variance reflects the timing of the projects rather than a permanent reduction in the District's planned investment in facilities.

The District also had $431,825 less in capital expenditures for large equipment purchases than anticipated. Several equipment acquisitions originally budgeted for the fiscal year were delayed, resulting in lower expenditures at Unaudited Actuals.

Finally, adjustments to capital projects within the Technology Equipment Replacement budget resulted in an additional $4,961 decrease in expenditures compared with Estimated Actuals.

Overall, the decrease in capital outlay expenditures was primarily due to the timing of facilities projects and delayed equipment purchases, with much of the variance associated with the Board-initiated One-Time Facilities Projects resource.

Other Outgo

The Technology Equipment Replacement resource had $1,432 less in other outgoing expenditures at Unaudited Actuals than projected at Estimated Actuals.

Transfers of Indirect Costs

Transfers of indirect costs to unrestricted donations increased by $180,286 compared with Estimated Actuals. The increase reflects higher indirect costs allocated to the unrestricted donation resources based on the District's year-end expenditures and the associated costs of administering these resources.

Restricted Budget Summary

The following tables represent the Restricted 2025-2026 Unaudited Actuals.

Table 4. Comparison of 2025-26 Estimated Actuals to 2025-26 Unaudited Actuals-REVENUES

Revenues	Estimated Actuals	Unaudited Actuals	Difference
LCFF Sources	3,508,292	3,624,354	116,062
Federal Revenue	3,617,848	3,412,730	(205,118)
Other State Revenue	19,986,229	19,265,330	(720,899)
Other Local Sources	9,805,203	10,255,272	450,069
Total	**36,917,572**	**36,557,686**	**(359,886)**

Explanation of Changes between Estimated Actuals and Unaudited Actuals — Restricted

REVENUES

Local Control Funding Formula (LCFF)

Restricted LCFF revenue at Unaudited Actuals was $116,062 higher than projected at Estimated Actuals. This revenue is received through the AB 602 Special Education funding model and distributed to the District through the SELPA funding model. The increase reflects the final year-end calculation of restricted LCFF revenue, which resulted in a higher allocation than originally projected at Estimated Actuals.

Federal Revenue

Federal revenue for the District was $205,118 lower at Unaudited Actuals than projected at Estimated Actuals. The primary reason for the decrease was lower revenue from the District's Federal Title programs, which decreased by $214,308 due to carryover of federal allocations.

This decrease was partially offset by an $11,320 increase in federal Individuals with Disabilities Education Act (IDEA) revenue received through the Special Education Local Plan Area (SELPA) funding model. Federal revenue for the District's ROTC program also decreased by $2,130.

Overall, the decrease in federal revenue was primarily attributable to updated allocations for the Federal Title programs, with the increase in IDEA funding partially offsetting the reduction.

Other State Revenue

Other state revenue for restricted resources was $720,899 lower at Unaudited Actuals than projected at Estimated Actuals. The primary reason for the decrease was a $952,981 reduction in Career Technical Education Incentive Grant (CTEIG) revenue.

The CTEIG budget included revenue carried forward from prior years that had not yet been recognized as revenue. However, the actual revenue received during the fiscal year primarily reflected the FY 2025-26 allocation, resulting in a significant difference between the amount originally budgeted and the revenue ultimately recognized at year-end. This timing difference accounted for much of the decrease in other state revenue.

Several increases in other state revenue partially offset the CTEIG reduction. Kitchen Infrastructure and Training (KIT) funding increased revenue by $206,694, while a Reversing Opioid Overdose grant increased revenue by $12,910. Restricted State Lottery revenue also increased by $33,370, providing additional funding for curriculum and other District contributions.

These increases were partially offset by a $26,103 decrease in Restorative Practices grant revenue. Other smaller adjustments to state grants resulted in a net increase of $5,210.

Overall, the decrease in other state revenue was primarily attributable to the timing and recognition of CTEIG revenue, with new state funding and increases in other restricted revenue sources partially offsetting the reduction.

Other Local Sources

Other local revenue for restricted resources was $450,069 higher at Unaudited Actuals than projected at Estimated Actuals. The increase was driven by several revenue sources that were higher than anticipated or were received after the Estimated Actuals projections were completed.

The largest increase was $159,075 in Wellness Coach grant funding, which was received near the end of the fiscal year after the Estimated Actuals projections were prepared. As a result, the funding was not included in the Estimated Actuals budget and was recognized at Unaudited Actuals.

Redevelopment Agency (RDA) revenue increased by $110,141 due to higher-than-anticipated tax receipts received by the District. Medi-Cal revenue increased by $67,340, reflecting funds received based on actual activity. In addition, PTC donations increased by $51,827, providing additional funding for projects and student activities at District school sites.

Other increases included $33,898 in library donations from book and curriculum vendors and $24,548 in Ongoing Maintenance revenue. The District also received $17,079 in additional Special Education funding based on final Placer County SELPA figures provided at Unaudited Actuals.

These increases were partially offset by an $11,969 decrease in Substance Abuse Prevention Program revenue. The decrease was related to lower-than-anticipated expenditures for the District's "Every 15 Minutes" program, which resulted in a corresponding reduction in the grant amount received under the agreement with the California Highway Patrol.

The remaining changes in donations and other local grants resulted in a net decrease of $1,871.

Overall, the increase in other local revenue was primarily attributable to additional revenue received or finalized after the Estimated Actuals projections, including the Wellness Coach grant and higher RDA and Medi-Cal revenue, with increases in donations and other local funding sources further contributing to the favorable variance.

Table 5. Comparison of 2025-26 Estimated Actuals to 2025-26 Unaudited Actuals-EXPENDITURES

Expenditures	Estimated Actuals	Unaudited Actuals	Variance
Certificated Salaries	19,441,383	19,428,296	(13,087)
Classified Salaries	11,799,570	11,752,562	(47,008)
Employee Benefits	18,130,287	17,888,016	(242,271)
Books and Supplies	6,163,574	3,288,827	(2,874,747)
Services, Other Operating	8,474,421	7,049,990	(1,424,431)
Capital Outlay	1,503,319	1,122,109	(381,210)
Other Outgo	1,146,091	1,075,835	(70,256)
Indirect Cost	3,087,081	2,906,795	(180,286)
Total	**69,745,726**	**64,512,431**	**(5,233,295)**

EXPENDITURES

Salaries & Benefits

Salaries and benefits expenditures were $302,365 lower than projected at Estimated Actuals. The decrease was primarily due to lower-than-anticipated retiree benefit costs, which accounted for $242,271 of the total variance. The remaining decrease was primarily due to lower-than-anticipated overtime and substitute costs.

Books and Supplies

At Unaudited Actuals, expenditures for books and supplies in restricted resources were $2,874,747 lower than projected at Estimated Actuals. The decrease was primarily due to lower-than-anticipated curriculum and instructional material purchases, as well as facilities projects and grant-funded activities that were delayed or extended into future fiscal years.

Several curriculum-related resources accounted for a significant portion of the variance. Restricted Lottery expenditures were $1,300,412 lower than projected, primarily due to reduced curriculum orders. The Career Technical Education Incentive Grant (CTEIG) also had $899,455 less in current-year expenditures as the District increased the amount carried forward for future use. Prop 28 expenditures for art supplies were $256,450 lower than anticipated, primarily because orders were reduced near the end of the school year as schools prepared to close. Medi-Cal-funded practitioner materials were also $84,309 lower than projected.

These reductions are primarily related to the timing of purchases and the District's decision to defer certain expenditures. The unspent amounts are expected to be carried forward and used for eligible purposes in future fiscal years.

Facilities projects also contributed to the decrease. Prolonged project timelines and projects that were not completed by the end of the fiscal year resulted in $160,566 less in expenditures for Ongoing Facilities Projects than projected at Estimated Actuals.

Other notable decreases included an $88,310 reduction in Federal Title Program expenditures and a $55,142 reduction in expenditures for REEF Innovation Grants and other local grants and donations, primarily due to unspent grant funds that will be carried forward for projects planned in future years. Special Education resources had a net decrease of $30,103 in books and supplies expenditures at year-end. In addition, an extension to the CYBHI grants near the end of the fiscal year resulted in $41,075 less in current-year expenditures, with planned expenditures moved into the following fiscal year.

These reductions were partially offset by a $7,289 increase in books and supplies expenditures from PTC Restricted Donations. Various other adjustments across accounts resulted in a net increase of $33,788.

Overall, the decrease in books and supplies expenditures was primarily attributable to lower curriculum and instructional material purchases, delayed facilities projects, and the deferral of grant-funded expenditures into future fiscal years. Much of the variance represents the timing of expenditures and funds that will be carried forward rather than a permanent reduction in the District's planned use of these resources.

Services & Operating

Service and operating expenditures within restricted resources were $1,424,431 lower than projected at Estimated Actuals. The decrease was primarily attributable to lower-than-anticipated Special Education service costs and reduced expenditures for Facilities, Operations, and Maintenance projects.

Special Education contracts and services for Non-Public Agencies (NPA) and Non-Public Schools (NPS) were $457,545 lower than projected. The decrease was primarily due to lower-than-anticipated student service needs through third-party agreements near the end of the fiscal year. Other Special Education services, including communications, conferences, and utilities, also contributed to the overall reduction.

Facilities, Operations, and Maintenance expenditures were $719,452 lower than projected. The decrease was primarily related to adjustments to project budgets and a reduced need for equipment rentals and leases associated with construction and other facilities projects. Some project costs were also reallocated or deferred based on updated project timelines and needs.

Other notable changes included a $15,297 decrease in Educational Effectiveness Block Grant expenditures, as the grant was fully utilized during the current fiscal year through salaries and benefits rather than outside services. CTEIG service expenditures were $5,382 lower than projected, primarily due to reduced conference expenses for educators. These decreases were partially offset by a $13,675 increase in Federal Title Program service expenditures.

The District's Expanded Learning Opportunities Program also had $65,122 less in service expenditures than projected, primarily due to lower-than-anticipated costs for services provided by after-school program vendors. Restricted Lottery expenditures for services and online curriculum were also $52,012 lower than projected due to reduced curriculum orders near the end of the school year.

As noted in the Books and Supplies section, the CYBHI grants received an extension near the end of the fiscal year, allowing planned expenditures to be moved into the following fiscal year. This resulted in $35,834 less in current-year service expenditures. Medi-Cal expenditures were also $32,107 lower than projected, primarily due to lower conference costs and professional services.

The remaining changes across service and operating accounts resulted in a net decrease of $55,354 in expenditures.

Overall, the decrease in restricted service and operating expenditures was primarily attributable to lower Special Education service costs, reduced Facilities, Operations, and Maintenance expenditures, and lower-than-anticipated program and vendor costs. Some of the remaining variance reflects the timing of projects and grant-funded services, with eligible expenditures deferred to future fiscal years.

Capital Outlay

Capital outlay expenditures for restricted resources were $381,210 lower than projected at Estimated Actuals, primarily due to project adjustments, reallocated funds, and expenditures that were deferred to future fiscal years.

Ongoing Facilities Projects that were not completed by the end of the fiscal year resulted in $280,755 less in capital expenditures than projected. These projects have been extended into future fiscal years, so the decrease reflects the timing of the projects rather than a permanent reduction in the District's planned investment.

Restricted donations and PTC donations also had lower capital expenditures than anticipated. Plans for school site capital purchases and the purchase of a van for the 3rd Street Transition Program were extended into future fiscal years, resulting in $40,000 less in expenditures from restricted donations and $21,000 less from PTC donations.

The District also partially utilized existing Kitchen Infrastructure and Training (KIT) funding during the fiscal year with $36,202 in planned capital expenditures being expended in the materials and supply category.

Other adjustments to district-wide capital projects resulted in an additional $83,252 decrease in expenditures compared with Estimated Actuals.

Overall, the decrease in restricted capital outlay expenditures was primarily attributable to facilities projects and capital purchases that were delayed or extended into future fiscal years. Much of the variance represents the timing of planned projects and purchases rather than a permanent reduction in the District's use of restricted resources.

Other Outgo

Special Education Fee for Service expenditures were $70,256 lower than projected for the fiscal year, primarily due to lower costs for county-provided services managed through the Special Education Local Plan Area (SELPA).

Transfers of Indirect Costs

Transfers of indirect costs decreased by $180,286 for restricted donations when compared to estimated actuals.

Other Funds — Ending Fund Balance

The following table represents the Other Funds 2025-26 Unaudited Actuals.

Table 6. Comparison of 2025-26 Estimated Actuals to 2025-26 Unaudited Actuals-OTHER FUNDS

Fund Number & Description		2025-26 Estimated Actuals Fund Balance	2025-26 Unaudited Actuals Fund Balance	Variance
08	Student Activity Funds (ASB)	2,276,907	2,452,907	176,875
13	Cafeteria Fund	14,564,562	14,465,026	(99,536)
14	Deferred Maintenance Fund	1,899,008	1,839,491	(59,517)
25	Capital Facilities Fund	25,425,472	27,783,739	2,358,267
40	Special Reserve for Capital Outlay Fund	19,157,515	20,678,728	1,521,213
49	Mello-Roos Capital Projects Fund	7,432,035	8,268,639	836,604
51	Bond Interest & Redemption Funds	15,325,295	16,068,856	743,561
52	Mello Roos Debt Service Fund	5,631,352	5,313,490	(317,862)
71	Retiree Benefit Fund	685,895	685,875	(20)

Associated Student Body Fund (08)

The Associated Student Body (ASB) Fund is used to account for revenues, expenditures, and fund balance associated with student activities at each school site. The fund has an ending balance of $2,452,907. The variance from Estimated Actuals was primarily due to additional revenue generated at school sites through ASB activities.

Cafeteria Fund (13)

The Cafeteria Fund is used to account for the District's Student Nutrition Program. The fund has an ending balance of $14,465,026, with a $99,536 variance from Estimated Actuals.

The primary expenditure variances included $100,000 in lower capital outlay expenditures, as Kitchen Infrastructure and Training (KIT) funds were used to support capital projects, reducing the amount that needed to be funded from the Cafeteria Fund. Contract expenditures were also $121,147 lower than projected due to fewer contracts being utilized than anticipated.

These reductions were partially offset by $111,321 in higher food and materials costs. In addition, the GASB 31 fair market value adjustment resulted in a $103,690 decrease in revenue for 2025-26.

The remaining variance reflects minor fluctuations in salaries and other materials and supplies expenditures.

Deferred Maintenance Fund (14)

The Deferred Maintenance Fund is used to separately account for revenues that are restricted or committed for deferred maintenance purposes. The fund has an ending balance of $1,839,491.

The variance from Estimated Actuals was primarily due to Routine Restricted Maintenance expenditures being sufficient to cover the District's maintenance needs during 2025-26, resulting in lower-than-anticipated expenditures from the Deferred Maintenance Fund.

Capital Facilities Fund (25)

The Capital Facilities Fund is used to account for developer fees collected and expenditures on school facilities. The fund has an ending balance of $27,783,739, with a $2,358,267 variance from Estimated Actuals.

The primary expenditure variance was related to the TK portable projects at Antelope Creek and Breen schools. Initial payments for the temporary portables were budgeted for 2025-26; however, project progress and the corresponding invoices were not completed until after the fiscal year-end close. As a result, $1,314,030 in planned payments were deferred to the following fiscal year.

The fund also received $961,634 more in developer fee revenue than projected, primarily due to the timing of development activity occurring within the community. The remaining variance reflects other project balances that will be carried forward into the next fiscal year.

Special Reserve Fund for Capital Outlay Projects (40)

The Special Reserve Fund for Capital Outlay Projects is used to accumulate General Fund resources and account for other revenues designated for capital projects that are not restricted to Funds 25, 30, 35, or 49. The fund currently holds the remaining proceeds from the Lot 49 sale and the closure of the Joint Powers Authority (JPA) that previously held the property, as well as Office of Public School Construction (OPSC) reimbursement for a portion of the construction costs for Quarry Trail Elementary School. The fund has an ending balance of $20,678,728.

The primary expenditure variance was related to the timing of the HVAC project. The full project was originally budgeted for completion in 2025-26; however, the project continued into 2026-27, resulting in $1,279,764 in lower expenditures than projected at Estimated Actuals. The remaining variance reflects other project balances that will carry forward to the next fiscal year.

Mello-Roos Capital Projects Fund (49)

The Mello-Roos Capital Projects Fund is used to account for capital projects financed by Mello-Roos Community Facilities Districts. The fund has an ending balance of $8,268,639.

The primary expenditure variance, $1,744,518, was related to the Twin Oaks portable project, which was carried forward into 2026-27. The remaining variance reflects fluctuations in revenue and minor variances associated with other capital projects.

Mello-Roos Debt Service Fund (52)

The Mello-Roos Debt Service Fund is used to accumulate resources for the payment of principal and interest on debt issued by Mello-Roos Community Facilities Districts. The fund has an ending balance of $5,313,490.

The variance from Estimated Actuals was primarily due to tax receipts being $277,268 lower than projected. In addition, the GASB 31 fair market value adjustment resulted in a $49,862 decrease in revenue for 2025-26.

Retiree Benefit Fund (71)

The Retiree Benefit Fund is used to account separately for amounts held for employees' retirement benefit payments. The fund had an ending balance of $685,875 and had an increase in fund balance of $5,692. Variance from estimated actuals was $20.

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2025-26 Unaudited Actuals	Data Supplied For: 2026-27 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund	G	
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units	G	G
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units	G	G
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

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	61.23%
	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
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2027-28 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$0.00
	Adjusted Appropriations Limit	$112,813,305.48
	Appropriations Subject to Limit	$112,813,305.48
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	5.19%
	Fixed-with-carry-forward indirect cost rate for use in 2027-28 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 16, 2026

Printed Name: Michelle Sutherland

Title: Clerk, Board of Trustees

To the Superintendent of Public Instruction:

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

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

Date: ____________________

Printed Name: ____________________

Title: ____________________

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

For County Office of Education:	For School District:
Lori Carrol	Mario da Costa
Name	Name
District Fiscal Management Advisor	Director of Fiscal Services
Title	Title
530 886-5857	916 630-2236
Telephone	Telephone
lcarroll@placercoe.org	mdacosta@rocklinusd.org
E-mail Address	E-mail Address

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	137,460,875.88	3,624,354.00	141,085,229.88	141,265,356.00	3,723,374.00	144,988,730.00	2.8%
2) Federal Revenue		8100-8299	0.00	3,412,730.12	3,412,730.12	0.00	3,423,422.00	3,423,422.00	0.3%
3) Other State Revenue		8300-8599	3,967,039.75	19,265,330.00	23,232,369.75	3,929,800.00	21,765,243.00	25,695,043.00	10.6%
4) Other Local Revenue		8600-8799	5,003,855.37	10,255,271.81	15,259,127.18	4,599,119.00	12,060,836.00	16,659,955.00	9.2%
5) TOTAL, REVENUES			146,431,771.00	36,557,685.93	182,989,456.93	149,794,275.00	40,972,875.00	190,767,150.00	4.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	61,885,395.80	19,428,296.12	81,313,691.92	60,283,727.00	20,681,449.00	80,965,176.00	-0.4%
2) Classified Salaries		2000-2999	18,265,588.77	11,752,562.16	30,018,150.93	17,373,852.00	12,893,096.00	30,266,948.00	0.8%
3) Employee Benefits		3000-3999	24,697,287.30	17,888,016.24	42,585,303.54	26,442,253.00	19,869,642.00	46,311,895.00	8.8%
4) Books and Supplies		4000-4999	3,662,992.07	3,288,827.39	6,951,819.46	2,484,340.00	4,777,749.00	7,262,089.00	4.5%
5) Services and Other Operating Expenditures		5000-5999	11,792,577.21	7,049,990.27	18,842,567.48	14,440,493.00	6,767,279.00	21,207,772.00	12.6%
6) Capital Outlay		6000-6999	2,417,671.97	1,122,109.15	3,539,781.12	2,480,222.00	3,117,068.00	5,597,290.00	58.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	102,117.43	1,075,835.10	1,177,952.53	3,825.00	1,146,091.00	1,149,916.00	-2.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,069,308.78)	2,906,794.78	(162,514.00)	(3,280,936.00)	3,075,189.00	(205,747.00)	26.6%
9) TOTAL, EXPENDITURES			119,754,321.77	64,512,431.21	184,266,752.98	120,227,776.00	72,327,563.00	192,555,339.00	4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			26,677,449.23	(27,954,745.28)	(1,277,296.05)	29,566,499.00	(31,354,688.00)	(1,788,189.00)	40.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(30,271,321.49)	30,271,321.49	0.00	(32,463,166.00)	32,463,166.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(30,271,321.49)	30,271,321.49	0.00	(32,463,166.00)	32,463,166.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,593,872.26)	2,316,576.21	(1,277,296.05)	(2,896,667.00)	1,108,478.00	(1,788,189.00)	40.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	43,346,243.21	11,436,234.71	54,782,477.92	39,752,370.95	13,752,810.92	53,505,181.87	-2.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			43,346,243.21	11,436,234.71	54,782,477.92	39,752,370.95	13,752,810.92	53,505,181.87	-2.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,346,243.21	11,436,234.71	54,782,477.92	39,752,370.95	13,752,810.92	53,505,181.87	-2.3%
2) Ending Balance, June 30 (E + F1e)			39,752,370.95	13,752,810.92	53,505,181.87	36,855,703.95	14,861,288.92	51,716,992.87	-3.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,500.00	0.00	20,500.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	656,688.86	72,331.16	729,020.02	657,688.00	0.00	657,688.00	-9.8%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	13,680,479.76	13,680,479.76	0.00	14,861,288.92	14,861,288.92	8.6%
c) Committed									
Stabilization Arrangements		9750	5,528,003.00	0.00	5,528,003.00	5,806,519.00	0.00	5,806,519.00	5.0%
Other Commitments		9760	15,340,308.00	0.00	15,340,308.00	11,076,170.00	0.00	11,076,170.00	-27.8%
Textbook Adoption & Instructional Materials	0000	9760	*2,560,131.00*		*2,560,131.00*			*0.00*	
Site Discretionary, Donations & Student Funds Carryover	0000	9760	*517,349.00*		*517,349.00*			*0.00*	
Technology	0000	9760	*1,500,000.00*		*1,500,000.00*			*0.00*	
1:1 Student Device Refresh	0000	9760	*1,250,000.00*		*1,250,000.00*			*0.00*	
Attendance Mitigation	0000	9760	*837,267.00*		*837,267.00*			*0.00*	
Facility Use & Repair	0000	9760	*1,302,016.00*		*1,302,016.00*			*0.00*	
SELF Reassessment for SAM's Insurance	0000	9760	*2,000,000.00*		*2,000,000.00*			*0.00*	
One-Time District Safety and Facilities Projects	0000	9760	*4,837,073.00*		*4,837,073.00*			*0.00*	
District Share of Grant Funded Buses	0000	9760	*336,472.00*		*336,472.00*			*0.00*	
District Share of Diesel Bus Grant	0000	9760	*200,000.00*		*200,000.00*			*0.00*	
Textbook Adoption & Instructional Materials	0000	9760			*0.00*	*2,560,131.00*		*2,560,131.00*	
Site Discretionary, Donations & Student Funds Carryover	0000	9760			*0.00*	*415,889.00*		*415,889.00*	
Technology	0000	9760			*0.00*	*1,500,000.00*		*1,500,000.00*	
E-Rate Matching Funds	0000	9760			*0.00*	*500,000.00*		*500,000.00*	
1:1 Student Device Refresh	0000	9760			*0.00*	*1,250,000.00*		*1,250,000.00*	
Attendance Mitigation	0000	9760			*0.00*	*837,267.00*		*837,267.00*	
Diesel Share of Diesel Bus Matching Funds	0000	9760			*0.00*	*200,000.00*		*200,000.00*	

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Facility Use & Repair	0000	9760			*0.00*	*1,476,411.00*		*1,476,411.00*	
SELF Reassessment for SAMs Insurance	0000	9760			*0.00*	*2,000,000.00*		*2,000,000.00*	
District Share of Bus Grant Funded Buses (8)	0000	9760			*0.00*	*336,472.00*		*336,472.00*	
d) Assigned									
Other Assignments		9780	200,386.00	0.00	200,386.00	257,945.00	0.00	257,945.00	28.7%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,528,003.00	0.00	5,528,003.00	5,806,519.00	0.00	5,806,519.00	5.0%
Unassigned/Unappropriated Amount		9790	12,478,482.09	0.00	12,478,482.09	13,250,862.95	0.00	13,250,862.95	6.2%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	38,865,292.14	8,612,083.03	47,477,375.17				
1) Fair Value Adjustment to Cash in County Treasury		9111	(217,961.00)	0.00	(217,961.00)				
b) in Banks		9120	5,409.47	0.00	5,409.47				
c) in Revolving Cash Account		9130	20,500.00	0.00	20,500.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	7,146,794.38	8,259,146.72	15,405,941.10				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	308,168.90	0.00	308,168.90				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	793,805.50	74,766.16	868,571.66				
8) Other Current Assets		9340	.06	0.00	.06				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			46,922,009.45	16,945,995.91	63,868,005.36				
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	7,155,447.92	2,162,113.25	9,317,561.17				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	9,216.58	55,365.04	64,581.62				
4) Current Loans		9640	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
5) Unearned Revenue		9650	4,974.00	975,706.70	980,680.70				
6) TOTAL, LIABILITIES			7,169,638.50	3,193,184.99	10,362,823.49				
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)			39,752,370.95	13,752,810.92	53,505,181.87				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	56,109,448.00	0.00	56,109,448.00	57,608,326.00	0.00	57,608,326.00	2.7%
Education Protection Account State Aid - Current Year		8012	21,008,805.00	0.00	21,008,805.00	25,591,789.00	0.00	25,591,789.00	21.8%
State Aid - Prior Years		8019	32,481.00	0.00	32,481.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	251,107.78	0.00	251,107.78	243,174.00	0.00	243,174.00	-3.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	51,669,846.34	0.00	51,669,846.34	51,679,030.00	0.00	51,679,030.00	0.0%
Unsecured Roll Taxes		8042	1,104,264.36	0.00	1,104,264.36	1,132,873.00	0.00	1,132,873.00	2.6%
Prior Years' Taxes		8043	23,381.64	0.00	23,381.64	26,588.00	0.00	26,588.00	13.7%
Supplemental Taxes		8044	2,157,735.60	0.00	2,157,735.60	1,644,451.00	0.00	1,644,451.00	-23.8%
Education Revenue Augmentation Fund (ERAF)		8045	9,163,526.51	0.00	9,163,526.51	8,681,081.00	0.00	8,681,081.00	-5.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,878,531.16	0.00	3,878,531.16	2,522,196.00	0.00	2,522,196.00	-35.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			145,399,127.39	0.00	145,399,127.39	149,129,508.00	0.00	149,129,508.00	2.6%
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Transfers to Charter Schools in Lieu of Property Taxes		8096	(7,938,251.51)	0.00	(7,938,251.51)	(7,864,152.00)	0.00	(7,864,152.00)	-0.9%
Property Taxes Transfers		8097	0.00	3,624,354.00	3,624,354.00	0.00	3,723,374.00	3,723,374.00	2.7%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			137,460,875.88	3,624,354.00	141,085,229.88	141,265,356.00	3,723,374.00	144,988,730.00	2.8%
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	2,393,772.02	2,393,772.02	0.00	2,331,829.00	2,331,829.00	-2.6%
Special Education Discretionary Grants		8182	0.00	185,062.00	185,062.00	0.00	185,264.00	185,264.00	0.1%
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%
Title I, Part A, Basic	3010	8290		389,167.22	389,167.22		417,000.00	417,000.00	7.2%
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		135,986.51	135,986.51		187,053.00	187,053.00	37.6%
Title III, Immigrant Student Program	4201	8290		25,329.13	25,329.13		38,502.00	38,502.00	52.0%
Title III, English Learner Program	4203	8290		86,044.56	86,044.56		80,158.00	80,158.00	-6.8%
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		56,985.81	56,985.81		32,369.00	32,369.00	-43.2%
Career and Technical Education	3500-3599	8290		61,767.00	61,767.00		61,767.00	61,767.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	78,615.87	78,615.87	0.00	89,480.00	89,480.00	13.8%
TOTAL, FEDERAL REVENUE			0.00	3,412,730.12	3,412,730.12	0.00	3,423,422.00	3,423,422.00	0.3%
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		140,540.49	140,540.49		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	206,694.30	206,694.30	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	578,258.00	0.00	578,258.00	579,317.00	0.00	579,317.00	0.2%
Lottery - Unrestricted and Instructional Materials		8560	2,320,432.25	1,102,545.09	3,422,977.34	2,267,048.00	1,069,175.00	3,336,223.00	-2.5%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		2,072,546.00	2,072,546.00		2,594,609.00	2,594,609.00	25.2%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		642,819.30	642,819.30		650,858.00	650,858.00	1.3%
Arts and Music in Schools (Prop 28)	6770	8590		1,694,068.00	1,694,068.00		1,694,050.00	1,694,050.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,068,349.50	13,406,116.82	14,474,466.32	1,083,435.00	15,756,551.00	16,839,986.00	16.3%
TOTAL, OTHER STATE REVENUE			3,967,039.75	19,265,330.00	23,232,369.75	3,929,800.00	21,765,243.00	25,695,043.00	10.6%
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	1,379,641.33	1,379,641.33	0.00	1,269,500.00	1,269,500.00	-8.0%
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	4,983.91	0.00	4,983.91	0.00	0.00	0.00	-100.0%
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	281,923.97	2,000.00	283,923.97	153,809.00	4,000.00	157,809.00	-44.4%
Interest		8660	1,698,061.20	0.00	1,698,061.20	1,081,101.00	0.00	1,081,101.00	-36.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(383,733.00)	0.00	(383,733.00)	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	147,110.61	0.00	147,110.61	147,500.00	0.00	147,500.00	0.3%
Interagency Services		8677	696,045.44	78,239.64	774,285.08	715,960.00	79,900.00	795,860.00	2.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	561,621.29	0.00	561,621.29	482,167.00	0.00	482,167.00	-14.1%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,997,841.95	2,203,590.84	4,201,432.79	2,018,582.00	3,280,433.00	5,299,015.00	26.1%
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		6,591,800.00	6,591,800.00		7,427,003.00	7,427,003.00	12.7%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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			5,003,855.37	10,255,271.81	15,259,127.18	4,599,119.00	12,060,836.00	16,659,955.00	9.2%
TOTAL, REVENUES			146,431,771.00	36,557,685.93	182,989,456.93	149,794,275.00	40,972,875.00	190,767,150.00	4.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	52,252,269.32	14,874,023.83	67,126,293.15	50,415,808.00	16,439,191.00	66,854,999.00	-0.4%
Certificated Pupil Support Salaries		1200	2,525,768.64	2,722,891.84	5,248,660.48	2,715,745.00	2,571,648.00	5,287,393.00	0.7%
Certificated Supervisors' and Administrators' Salaries		1300	6,363,810.00	593,551.66	6,957,361.66	6,361,561.00	551,770.00	6,913,331.00	-0.6%
Other Certificated Salaries		1900	743,547.84	1,237,828.79	1,981,376.63	790,613.00	1,118,840.00	1,909,453.00	-3.6%
TOTAL, CERTIFICATED SALARIES			61,885,395.80	19,428,296.12	81,313,691.92	60,283,727.00	20,681,449.00	80,965,176.00	-0.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	3,418,952.63	7,452,214.82	10,871,167.45	2,283,070.00	8,309,392.00	10,592,462.00	-2.6%
Classified Support Salaries		2200	7,945,596.29	2,513,303.65	10,458,899.94	7,973,846.00	2,658,596.00	10,632,442.00	1.7%
Classified Supervisors' and Administrators' Salaries		2300	1,130,642.42	83,247.64	1,213,890.06	1,367,195.00	172,205.00	1,539,400.00	26.8%
Clerical, Technical and Office Salaries		2400	5,188,560.93	459,617.93	5,648,178.86	5,195,385.00	488,120.00	5,683,505.00	0.6%
Other Classified Salaries		2900	581,836.50	1,244,178.12	1,826,014.62	554,356.00	1,264,783.00	1,819,139.00	-0.4%
TOTAL, CLASSIFIED SALARIES			18,265,588.77	11,752,562.16	30,018,150.93	17,373,852.00	12,893,096.00	30,266,948.00	0.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	11,419,264.90	11,299,604.67	22,718,869.57	11,280,616.00	12,055,565.00	23,336,181.00	2.7%
PERS		3201-3202	3,748,401.87	2,847,396.05	6,595,797.92	3,783,975.00	3,206,136.00	6,990,111.00	6.0%
OASDI/Medicare/Alternative		3301-3302	2,186,640.31	1,164,506.20	3,351,146.51	2,112,413.00	1,268,033.00	3,380,446.00	0.9%
Health and Welfare Benefits		3401-3402	6,113,209.20	2,142,728.47	8,255,937.67	7,200,979.00	2,833,742.00	10,034,721.00	21.5%
Unemployment Insurance		3501-3502	38,200.39	14,847.09	53,047.48	37,177.00	16,162.00	53,339.00	0.5%
Workers' Compensation		3601-3602	990,451.89	386,113.43	1,376,565.32	1,044,804.00	455,355.00	1,500,159.00	9.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	201,118.74	32,820.33	233,939.07	982,289.00	34,649.00	1,016,938.00	334.7%
TOTAL, EMPLOYEE BENEFITS			24,697,287.30	17,888,016.24	42,585,303.54	26,442,253.00	19,869,642.00	46,311,895.00	8.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	14,905.05	314,983.32	329,888.37	40,000.00	2,370,418.00	2,410,418.00	630.7%
Books and Other Reference Materials		4200	6,919.25	107,632.74	114,551.99	8,780.00	17,182.00	25,962.00	-77.3%
Materials and Supplies		4300	1,488,382.53	1,756,423.86	3,244,806.39	1,626,871.00	2,289,423.00	3,916,294.00	20.7%
Noncapitalized Equipment		4400	2,152,785.24	1,059,345.23	3,212,130.47	808,689.00	100,726.00	909,415.00	-71.7%
Food		4700	0.00	50,442.24	50,442.24	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,662,992.07	3,288,827.39	6,951,819.46	2,484,340.00	4,777,749.00	7,262,089.00	4.5%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,239,783.44	2,239,783.44	0.00	2,482,617.00	2,482,617.00	10.8%
Travel and Conferences		5200	137,587.06	125,104.79	262,691.85	177,841.00	62,016.00	239,857.00	-8.7%
Dues and Memberships		5300	84,979.41	12,666.98	97,646.39	90,124.00	14,593.00	104,717.00	7.2%
Insurance		5400 - 5499	2,297,744.74	0.00	2,297,744.74	2,988,022.00	0.00	2,988,022.00	30.0%
Operations and Housekeeping Services		5500	5,204,488.50	7,405.81	5,211,894.31	5,847,951.00	3,241.00	5,851,192.00	12.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	401,496.51	781,349.73	1,182,846.24	1,375,394.00	1,008,500.00	2,383,894.00	101.5%
Transfers of Direct Costs		5710	59,915.04	(59,915.04)	0.00	97,846.00	(97,846.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,322.39	0.00	2,322.39	1,450.00	0.00	1,450.00	-37.6%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	3,074,496.31	3,924,863.69	6,999,360.00	3,265,474.00	3,279,858.00	6,545,332.00	-6.5%
Communications		5900	529,547.25	18,730.87	548,278.12	596,391.00	14,300.00	610,691.00	11.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,792,577.21	7,049,990.27	18,842,567.48	14,440,493.00	6,767,279.00	21,207,772.00	12.6%
CAPITAL OUTLAY									
Land		6100	25,700.00	0.00	25,700.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	1,179,929.23	174,665.25	1,354,594.48	2,480,222.00	276,000.00	2,756,222.00	103.5%
Buildings and Improvements of Buildings		6200	181,928.04	534,846.65	716,774.69	0.00	124,000.00	124,000.00	-82.7%
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	1,030,114.70	412,597.25	1,442,711.95	0.00	2,717,068.00	2,717,068.00	88.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,417,671.97	1,122,109.15	3,539,781.12	2,480,222.00	3,117,068.00	5,597,290.00	58.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	1,075,835.10	1,075,835.10	0.00	1,146,091.00	1,146,091.00	6.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	3,825.00	0.00	3,825.00	3,825.00	0.00	3,825.00	0.0%
Debt Service									
Debt Service - Interest		7438	1,452.60	0.00	1,452.60	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	96,839.83	0.00	96,839.83	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			102,117.43	1,075,835.10	1,177,952.53	3,825.00	1,146,091.00	1,149,916.00	-2.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,906,794.78)	2,906,794.78	0.00	(3,075,189.00)	3,075,189.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(162,514.00)	0.00	(162,514.00)	(205,747.00)	0.00	(205,747.00)	26.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,069,308.78)	2,906,794.78	(162,514.00)	(3,280,936.00)	3,075,189.00	(205,747.00)	26.6%
TOTAL, EXPENDITURES			119,754,321.77	64,512,431.21	184,266,752.98	120,227,776.00	72,327,563.00	192,555,339.00	4.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
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%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(31,524,497.90)	31,524,497.90	0.00	(33,732,666.00)	33,732,666.00	0.00	0.0%
Contributions from Restricted Revenues		8990	1,253,176.41	(1,253,176.41)	0.00	1,269,500.00	(1,269,500.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(30,271,321.49)	30,271,321.49	0.00	(32,463,166.00)	32,463,166.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(30,271,321.49)	30,271,321.49	0.00	(32,463,166.00)	32,463,166.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	137,460,875.88	3,624,354.00	141,085,229.88	141,265,356.00	3,723,374.00	144,988,730.00	2.8%
2) Federal Revenue		8100-8299	0.00	3,412,730.12	3,412,730.12	0.00	3,423,422.00	3,423,422.00	0.3%
3) Other State Revenue		8300-8599	3,967,039.75	19,265,330.00	23,232,369.75	3,929,800.00	21,765,243.00	25,695,043.00	10.6%
4) Other Local Revenue		8600-8799	5,003,855.37	10,255,271.81	15,259,127.18	4,599,119.00	12,060,836.00	16,659,955.00	9.2%
5) TOTAL, REVENUES			146,431,771.00	36,557,685.93	182,989,456.93	149,794,275.00	40,972,875.00	190,767,150.00	4.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		73,546,224.49	42,034,402.83	115,580,627.32	71,613,549.00	48,406,057.00	120,019,606.00	3.8%
2) Instruction - Related Services	2000-2999		13,704,134.48	3,945,707.60	17,649,842.08	14,212,919.00	3,862,644.00	18,075,563.00	2.4%
3) Pupil Services	3000-3999		7,271,377.39	8,780,354.01	16,051,731.40	7,831,574.00	10,073,983.00	17,905,557.00	11.5%
4) Ancillary Services	4000-4999		2,002,462.91	45,427.84	2,047,890.75	1,869,333.00	0.00	1,869,333.00	-8.7%
5) Community Services	5000-5999		127,992.02	74,458.82	202,450.84	104,451.00	69,676.00	174,127.00	-14.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		7,587,771.20	3,367,586.92	10,955,358.12	8,339,247.00	3,385,289.00	11,724,536.00	7.0%
8) Plant Services	8000-8999		15,412,241.85	5,188,658.09	20,600,899.94	16,252,878.00	5,383,823.00	21,636,701.00	5.0%
9) Other Outgo	9000-9999	Except 7600-7699	102,117.43	1,075,835.10	1,177,952.53	3,825.00	1,146,091.00	1,149,916.00	-2.4%
10) TOTAL, EXPENDITURES			119,754,321.77	64,512,431.21	184,266,752.98	120,227,776.00	72,327,563.00	192,555,339.00	4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			26,677,449.23	(27,954,745.28)	(1,277,296.05)	29,566,499.00	(31,354,688.00)	(1,788,189.00)	40.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(30,271,321.49)	30,271,321.49	0.00	(32,463,166.00)	32,463,166.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(30,271,321.49)	30,271,321.49	0.00	(32,463,166.00)	32,463,166.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,593,872.26)	2,316,576.21	(1,277,296.05)	(2,896,667.00)	1,108,478.00	(1,788,189.00)	40.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	43,346,243.21	11,436,234.71	54,782,477.92	39,752,370.95	13,752,810.92	53,505,181.87	-2.3%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,346,243.21	11,436,234.71	54,782,477.92	39,752,370.95	13,752,810.92	53,505,181.87	-2.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,346,243.21	11,436,234.71	54,782,477.92	39,752,370.95	13,752,810.92	53,505,181.87	-2.3%
2) Ending Balance, June 30 (E + F1e)			39,752,370.95	13,752,810.92	53,505,181.87	36,855,703.95	14,861,288.92	51,716,992.87	-3.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,500.00	0.00	20,500.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	656,688.86	72,331.16	729,020.02	657,688.00	0.00	657,688.00	-9.8%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	13,680,479.76	13,680,479.76	0.00	14,861,288.92	14,861,288.92	8.6%
c) Committed									
Stabilization Arrangements		9750	5,528,003.00	0.00	5,528,003.00	5,806,519.00	0.00	5,806,519.00	5.0%
Other Commitments (by Resource/Object)		9760	15,340,308.00	0.00	15,340,308.00	11,076,170.00	0.00	11,076,170.00	-27.8%
Textbook Adoption & Instructional Materials	0000	9760	*2,560,131.00*		*2,560,131.00*			*0.00*	
Site Discretionary, Donations & Student Funds Carryover	0000	9760	*517,349.00*		*517,349.00*			*0.00*	
Technology	0000	9760	*1,500,000.00*		*1,500,000.00*			*0.00*	
1:1 Student Device Refresh	0000	9760	*1,250,000.00*		*1,250,000.00*			*0.00*	
Attendance Mitigation	0000	9760	*837,267.00*		*837,267.00*			*0.00*	
Facility Use & Repair	0000	9760	*1,302,016.00*		*1,302,016.00*			*0.00*	
SELF Reassessment for SAM's Insurance	0000	9760	*2,000,000.00*		*2,000,000.00*			*0.00*	
One-Time District Safety and Facilities Projects	0000	9760	*4,837,073.00*		*4,837,073.00*			*0.00*	
District Share of Grant Funded Buses	0000	9760	*336,472.00*		*336,472.00*			*0.00*	
District Share of Diesel Bus Grant	0000	9760	*200,000.00*		*200,000.00*			*0.00*	
Textbook Adoption & Instructional Materials	0000	9760			*0.00*	*2,560,131.00*		*2,560,131.00*	
Site Discretionary, Donations & Student Funds Carryover	0000	9760			*0.00*	*415,889.00*		*415,889.00*	
Technology	0000	9760			*0.00*	*1,500,000.00*		*1,500,000.00*	
E-Rate Matching Funds	0000	9760			*0.00*	*500,000.00*		*500,000.00*	
1:1 Student Device Refresh	0000	9760			*0.00*	*1,250,000.00*		*1,250,000.00*	
Attendance Mitigation	0000	9760			*0.00*	*837,267.00*		*837,267.00*	

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Diesel Share of Diesel Bus Matching Funds	0000	9760			*0.00*	*200,000.00*		*200,000.00*	
Facility Use & Repair	0000	9760			*0.00*	*1,476,411.00*		*1,476,411.00*	
SELF Reassessment for SAMs Insurance	0000	9760			*0.00*	*2,000,000.00*		*2,000,000.00*	
District Share of Bus Grant Funded Buses (8)	0000	9760			*0.00*	*336,472.00*		*336,472.00*	
d) Assigned									
Other Assignments (by Resource/Object)		9780	200,386.00	0.00	200,386.00	257,945.00	0.00	257,945.00	28.7%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,528,003.00	0.00	5,528,003.00	5,806,519.00	0.00	5,806,519.00	5.0%
Unassigned/Unappropriated Amount		9790	12,478,482.09	0.00	12,478,482.09	13,250,862.95	0.00	13,250,862.95	6.2%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	1,282,721.76	1,517,225.76
6019	Student Support and Professional Development Discretionary Block Grant	2,571,677.50	5,561,300.50
6300	Lottery: Instructional Materials	3,155,764.12	1,385,794.92
6547	Special Education Early Intervention Preschool Grant	177,962.48	62,738.48
6620	Reversing Opioid Overdoses	12,910.00	12,910.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	371,336.77	252,053.77
7041	Child Nutrition: Kitchen Infrastructure Upgrades, Staffing, Training, and Procurement Funds (2025 KIT Funds)	206,694.30	206,694.30
7085	Learning Communities for School Success Program	151,210.26	14,827.26
7311	Classified School Employee Professional Development Block Grant	7,736.78	7,736.78
7435	Learning Recovery Emergency Block Grant	245,829.00	70,435.00
7810	Other Restricted State	195,481.15	171,932.15
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,358,326.91	1,501,172.27
9010	Other Restricted Local	3,942,828.73	4,096,467.73
Total, Restricted Balance		13,680,479.76	14,861,288.92

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	8,420,439.59	4,217,709.00	-49.9%
5) TOTAL, REVENUES			8,420,439.59	4,217,709.00	-49.9%
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	7,991,929.36	4,217,709.00	-47.2%
5) Services and Other Operating Expenditures		5000-5999	251,635.05	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			8,243,564.41	4,217,709.00	-48.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			176,875.18	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)			176,875.18	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,276,032.08	2,452,907.26	7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,276,032.08	2,452,907.26	7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,276,032.08	2,452,907.26	7.8%
2) Ending Balance, June 30 (E + F1e)			2,452,907.26	2,452,907.26	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	2,452,907.26	2,452,907.26	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,452,907.26		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,452,907.26		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,452,907.26		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	8,420,439.59	4,217,709.00	-49.9%
TOTAL, REVENUES			8,420,439.59	4,217,709.00	-49.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	7,991,929.36	4,217,709.00	-47.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,991,929.36	4,217,709.00	-47.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	251,635.05	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			251,635.05	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,243,564.41	4,217,709.00	-48.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,420,439.59	4,217,709.00	-49.9%
5) TOTAL, REVENUES			8,420,439.59	4,217,709.00	-49.9%
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		8,243,564.41	4,217,709.00	-48.8%
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			8,243,564.41	4,217,709.00	-48.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			176,875.18	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)			176,875.18	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,276,032.08	2,452,907.26	7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,276,032.08	2,452,907.26	7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,276,032.08	2,452,907.26	7.8%
2) Ending Balance, June 30 (E + F1e)			2,452,907.26	2,452,907.26	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	2,452,907.26	2,452,907.26	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
8210	Student Activity Funds	2,452,907.26	2,452,907.26
Total, Restricted Balance		2,452,907.26	2,452,907.26

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	2,515,886.74	2,789,342.00	10.9%
3) Other State Revenue		8300-8599	5,469,118.81	5,214,776.00	-4.7%
4) Other Local Revenue		8600-8799	379,443.67	462,800.00	22.0%
5) TOTAL, REVENUES			8,364,449.22	8,466,918.00	1.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,732,997.18	1,765,256.00	1.9%
3) Employee Benefits		3000-3999	523,096.09	545,668.00	4.3%
4) Books and Supplies		4000-4999	3,272,537.33	4,003,433.00	22.3%
5) Services and Other Operating Expenditures		5000-5999	137,312.34	192,050.00	39.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	162,514.00	205,747.00	26.6%
9) TOTAL, EXPENDITURES			5,828,456.94	6,712,154.00	15.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,535,992.28	1,754,764.00	-30.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,535,992.28	1,754,764.00	-30.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,929,034.07	14,465,026.35	21.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,929,034.07	14,465,026.35	21.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,929,034.07	14,465,026.35	21.3%
2) Ending Balance, June 30 (E + F1e)			14,465,026.35	16,219,790.35	12.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	0.00	-100.0%
Stores		9712	21,610.16	0.00	-100.0%
Prepaid Items		9713	41,938.84	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,401,277.35	16,219,790.35	12.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,737,448.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	(67,657.00)		
b) in Banks		9120	1,500.15		
c) in Revolving Cash Account		9130	200.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	55,594.09		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	55,365.04		
6) Stores		9320	21,610.16		
7) Prepaid Expenditures		9330	41,938.84		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			14,845,999.68		
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	54,314.33		
2) Due to Grantor Governments		9590	30,000.00		
3) Due to Other Funds		9610	296,659.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			380,973.33		
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)			14,465,026.35		
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,515,886.74	2,789,342.00	10.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,515,886.74	2,789,342.00	10.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	5,469,118.81	5,214,776.00	-4.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,469,118.81	5,214,776.00	-4.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	800.00	New
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	466,352.34	450,000.00	-3.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(103,690.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	11,361.60	12,000.00	5.6%
Other Local Revenue					
All Other Local Revenue		8699	5,419.73	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			379,443.67	462,800.00	22.0%
TOTAL, REVENUES			8,364,449.22	8,466,918.00	1.2%
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	1,521,260.02	1,529,644.00	0.6%
Classified Supervisors' and Administrators' Salaries		2300	103,926.87	137,808.00	32.6%
Clerical, Technical and Office Salaries		2400	73,136.50	57,787.00	-21.0%
Other Classified Salaries		2900	34,673.79	40,017.00	15.4%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			1,732,997.18	1,765,256.00	1.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	303,747.34	317,377.00	4.5%
OASDI/Medicare/Alternative		3301-3302	129,759.52	133,410.00	2.8%
Health and Welfare Benefits		3401-3402	65,035.50	67,340.00	3.5%
Unemployment Insurance		3501-3502	844.18	872.00	3.3%
Workers' Compensation		3601-3602	22,063.44	24,591.00	11.5%
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	1,646.11	2,078.00	26.2%
TOTAL, EMPLOYEE BENEFITS			523,096.09	545,668.00	4.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	220,581.88	243,433.00	10.4%
Noncapitalized Equipment		4400	7,218.49	610,000.00	8,350.5%
Food		4700	3,044,736.96	3,150,000.00	3.5%
TOTAL, BOOKS AND SUPPLIES			3,272,537.33	4,003,433.00	22.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,859.98	4,200.00	46.9%
Dues and Memberships		5300	921.63	1,200.00	30.2%
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	5,095.78	6,000.00	17.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,322.39)	(1,450.00)	-37.6%
Professional/Consulting Services and Operating Expenditures		5800	129,595.06	180,000.00	38.9%
Communications		5900	1,162.28	2,100.00	80.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			137,312.34	192,050.00	39.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	162,514.00	205,747.00	26.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			162,514.00	205,747.00	26.6%
TOTAL, EXPENDITURES			5,828,456.94	6,712,154.00	15.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,515,886.74	2,789,342.00	10.9%
3) Other State Revenue		8300-8599	5,469,118.81	5,214,776.00	-4.7%
4) Other Local Revenue		8600-8799	379,443.67	462,800.00	22.0%
5) TOTAL, REVENUES			8,364,449.22	8,466,918.00	1.2%
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		5,665,942.94	6,506,407.00	14.8%
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		162,514.00	205,747.00	26.6%
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			5,828,456.94	6,712,154.00	15.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,535,992.28	1,754,764.00	-30.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,535,992.28	1,754,764.00	-30.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,929,034.07	14,465,026.35	21.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,929,034.07	14,465,026.35	21.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,929,034.07	14,465,026.35	21.3%
2) Ending Balance, June 30 (E + F1e)			14,465,026.35	16,219,790.35	12.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	0.00	-100.0%
Stores		9712	21,610.16	0.00	-100.0%
Prepaid Items		9713	41,938.84	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,401,277.35	16,219,790.35	12.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	14,401,277.35	16,219,790.35
Total, Restricted Balance		14,401,277.35	16,219,790.35

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	99,994.21	114,839.00	14.8%
5) TOTAL, REVENUES			99,994.21	114,839.00	14.8%
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	44,960.00	176,660.00	292.9%
6) Capital Outlay		6000-6999	146,014.12	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			190,974.12	176,660.00	-7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(90,979.91)	(61,821.00)	-32.0%
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)			(90,979.91)	(61,821.00)	-32.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,930,470.53	1,839,490.62	-4.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,930,470.53	1,839,490.62	-4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,930,470.53	1,839,490.62	-4.7%
2) Ending Balance, June 30 (E + F1e)			1,839,490.62	1,777,669.62	-3.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,839,490.62	1,777,669.62	-3.4%
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	1,843,009.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	(8,461.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	27,902.13		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,862,450.62		
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	22,960.00		
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			22,960.00		
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)			1,839,490.62		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	71,096.61	71,272.00	0.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(14,684.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	43,581.60	43,567.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			99,994.21	114,839.00	14.8%
TOTAL, REVENUES			99,994.21	114,839.00	14.8%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	44,960.00	176,660.00	292.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			44,960.00	176,660.00	292.9%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	146,014.12	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			146,014.12	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			190,974.12	176,660.00	-7.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	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	99,994.21	114,839.00	14.8%
5) TOTAL, REVENUES			99,994.21	114,839.00	14.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		190,974.12	176,660.00	-7.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			190,974.12	176,660.00	-7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(90,979.91)	(61,821.00)	-32.0%
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)			(90,979.91)	(61,821.00)	-32.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,930,470.53	1,839,490.62	-4.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,930,470.53	1,839,490.62	-4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,930,470.53	1,839,490.62	-4.7%
2) Ending Balance, June 30 (E + F1e)			1,839,490.62	1,777,669.62	-3.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,839,490.62	1,777,669.62	-3.4%
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

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	3,703,803.85	1,850,850.00	-50.0%
5) TOTAL, REVENUES			3,703,803.85	1,850,850.00	-50.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	38,768.95	35,772.00	-7.7%
3) Employee Benefits		3000-3999	12,888.35	14,494.00	12.5%
4) Books and Supplies		4000-4999	3,086.22	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	27,781.83	18,025.00	-35.1%
6) Capital Outlay		6000-6999	984,052.42	10,000,000.00	916.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	481,814.42	474,500.00	-1.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,548,392.19	10,542,791.00	580.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,155,411.66	(8,691,941.00)	-503.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,155,411.66	(8,691,941.00)	-503.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,628,327.06	27,783,738.72	8.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,628,327.06	27,783,738.72	8.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,628,327.06	27,783,738.72	8.4%
2) Ending Balance, June 30 (E + F1e)			27,783,738.72	19,091,797.72	-31.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	27,783,738.72	19,091,797.72	-31.3%
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	27,825,140.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	(127,741.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	291.87		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	516,915.59		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			28,214,606.70		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	430,867.98		
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			430,867.98		
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)			27,783,738.72		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,004,850.76	600,850.00	-40.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(213,625.00)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,912,578.09	1,250,000.00	-57.1%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,703,803.85	1,850,850.00	-50.0%
TOTAL, REVENUES			3,703,803.85	1,850,850.00	-50.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	16,507.24	15,342.00	-7.1%
Clerical, Technical and Office Salaries		2400	22,261.71	20,430.00	-8.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			38,768.95	35,772.00	-7.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,950.24	9,590.00	20.6%
OASDI/Medicare/Alternative		3301-3302	2,931.72	2,736.00	-6.7%
Health and Welfare Benefits		3401-3402	1,431.39	1,633.00	14.1%
Unemployment Insurance		3501-3502	18.37	18.00	-2.0%
Workers' Compensation		3601-3602	496.50	504.00	1.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	60.13	13.00	-78.4%
TOTAL, EMPLOYEE BENEFITS			12,888.35	14,494.00	12.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,086.22	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,086.22	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	27,202.36	17,500.00	-35.7%
Communications		5900	579.47	525.00	-9.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,781.83	18,025.00	-35.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	893,594.97	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	90,457.45	10,000,000.00	10,954.9%
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			984,052.42	10,000,000.00	916.2%
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	293,869.18	284,500.00	-3.2%
Other Debt Service - Principal		7439	187,945.24	190,000.00	1.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			481,814.42	474,500.00	-1.5%
TOTAL, EXPENDITURES			1,548,392.19	10,542,791.00	580.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,703,803.85	1,850,850.00	-50.0%
5) TOTAL, REVENUES			3,703,803.85	1,850,850.00	-50.0%
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		79,439.13	63,291.00	-20.3%
8) Plant Services	8000-8999		987,138.64	10,005,000.00	913.5%
9) Other Outgo	9000-9999	Except 7600-7699	481,814.42	474,500.00	-1.5%
10) TOTAL, EXPENDITURES			1,548,392.19	10,542,791.00	580.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			2,155,411.66	(8,691,941.00)	-503.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,155,411.66	(8,691,941.00)	-503.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,628,327.06	27,783,738.72	8.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,628,327.06	27,783,738.72	8.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,628,327.06	27,783,738.72	8.4%
2) Ending Balance, June 30 (E + F1e)			27,783,738.72	19,091,797.72	-31.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	27,783,738.72	19,091,797.72	-31.3%
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	27,783,738.72	19,091,797.72
Total, Restricted Balance		27,783,738.72	19,091,797.72

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	771,548.52	800,000.00	3.7%
5) TOTAL, REVENUES			771,548.52	800,000.00	3.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,231.62	0.00	-100.0%
3) Employee Benefits		3000-3999	94.84	0.00	-100.0%
4) Books and Supplies		4000-4999	25,192.17	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	140,910.81	100,000.00	-29.0%
6) Capital Outlay		6000-6999	3,502,328.14	3,878,860.00	10.8%
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			3,669,757.58	3,978,860.00	8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,898,209.06)	(3,178,860.00)	9.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,898,209.06)	(3,178,860.00)	9.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,576,936.67	20,678,727.61	-12.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,576,936.67	20,678,727.61	-12.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,576,936.67	20,678,727.61	-12.3%
2) Ending Balance, June 30 (E + F1e)			20,678,727.61	17,499,867.61	-15.4%
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	20,678,727.61	17,499,867.61	-15.4%
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	20,721,926.26		
1) Fair Value Adjustment to Cash in County Treasury		9111	(95,131.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	146,855.75		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			20,773,651.01		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	94,923.40		
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			94,923.40		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			20,678,727.61		
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	863,309.03	800,000.00	-7.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(172,549.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	80,788.49	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			771,548.52	800,000.00	3.7%
TOTAL, REVENUES			771,548.52	800,000.00	3.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,231.62	0.00	-100.0%
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			1,231.62	0.00	-100.0%
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	94.22	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	.62	0.00	-100.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			94.84	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	25,192.17	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			25,192.17	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	140,910.81	100,000.00	-29.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			140,910.81	100,000.00	-29.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	455,953.58	0.00	-100.0%
Buildings and Improvements of Buildings		6200	3,046,374.56	3,878,860.00	27.3%
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			3,502,328.14	3,878,860.00	10.8%
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			3,669,757.58	3,978,860.00	8.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	771,548.52	800,000.00	3.7%
5) TOTAL, REVENUES			771,548.52	800,000.00	3.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,669,757.58	3,978,860.00	8.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,669,757.58	3,978,860.00	8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(2,898,209.06)	(3,178,860.00)	9.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,898,209.06)	(3,178,860.00)	9.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,576,936.67	20,678,727.61	-12.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,576,936.67	20,678,727.61	-12.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,576,936.67	20,678,727.61	-12.3%
2) Ending Balance, June 30 (E + F1e)			20,678,727.61	17,499,867.61	-15.4%
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	20,678,727.61	17,499,867.61	-15.4%
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	20,678,727.61	17,499,867.61
Total, Restricted Balance		20,678,727.61	17,499,867.61

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	372,404.79	330,000.00	-11.4%
5) TOTAL, REVENUES			372,404.79	330,000.00	-11.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	163,647.88	188,098.00	14.9%
3) Employee Benefits		3000-3999	66,689.83	76,438.00	14.6%
4) Books and Supplies		4000-4999	76,053.80	55,000.00	-27.7%
5) Services and Other Operating Expenditures		5000-5999	28,672.05	5,000.00	-82.6%
6) Capital Outlay		6000-6999	2,890,262.96	1,000,000.00	-65.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	517,288.40	517,251.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,742,614.92	1,841,787.00	-50.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,370,210.13)	(1,511,787.00)	-55.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,059,526.80	2,059,527.00	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			2,059,526.80	2,059,527.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,310,683.33)	547,740.00	-141.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,579,322.17	8,268,638.84	-13.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,579,322.17	8,268,638.84	-13.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,579,322.17	8,268,638.84	-13.7%
2) Ending Balance, June 30 (E + F1e)			8,268,638.84	8,816,378.84	6.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	1,750.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,266,888.84	8,816,378.84	6.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,004,250.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	(41,337.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	29,150.41		
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	1,750.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			8,993,814.13		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	725,175.29		
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			725,175.29		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			8,268,638.84		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	93,000.00	30,000.00	-67.7%
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	346,406.79	300,000.00	-13.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(67,002.00)	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			372,404.79	330,000.00	-11.4%
TOTAL, REVENUES			372,404.79	330,000.00	-11.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	150,299.67	175,521.00	16.8%
Clerical, Technical and Office Salaries		2400	13,348.21	12,577.00	-5.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			163,647.88	188,098.00	14.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	43,586.40	50,429.00	15.7%
OASDI/Medicare/Alternative		3301-3302	12,006.88	14,330.00	19.3%
Health and Welfare Benefits		3401-3402	8,178.41	6,984.00	-14.6%
Unemployment Insurance		3501-3502	78.05	93.00	19.2%
Workers' Compensation		3601-3602	2,038.22	2,640.00	29.5%
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	801.87	1,962.00	144.7%
TOTAL, EMPLOYEE BENEFITS			66,689.83	76,438.00	14.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	574.57	0.00	-100.0%
Noncapitalized Equipment		4400	75,479.23	55,000.00	-27.1%
TOTAL, BOOKS AND SUPPLIES			76,053.80	55,000.00	-27.7%
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	28,672.05	5,000.00	-82.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,672.05	5,000.00	-82.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,860,271.35	1,000,000.00	-65.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	29,991.61	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,890,262.96	1,000,000.00	-65.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	105,288.40	96,251.00	-8.6%
Other Debt Service - Principal		7439	412,000.00	421,000.00	2.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			517,288.40	517,251.00	0.0%
TOTAL, EXPENDITURES			3,742,614.92	1,841,787.00	-50.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,059,526.80	2,059,527.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,059,526.80	2,059,527.00	0.0%
INTERFUND TRANSFERS OUT					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,059,526.80	2,059,527.00	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	372,404.79	330,000.00	-11.4%
5) TOTAL, REVENUES			372,404.79	330,000.00	-11.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,216,170.52	1,324,536.00	-58.8%
9) Other Outgo	9000-9999	Except 7600-7699	526,444.40	517,251.00	-1.7%
10) TOTAL, EXPENDITURES			3,742,614.92	1,841,787.00	-50.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(3,370,210.13)	(1,511,787.00)	-55.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,059,526.80	2,059,527.00	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			2,059,526.80	2,059,527.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,310,683.33)	547,740.00	-141.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,579,322.17	8,268,638.84	-13.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,579,322.17	8,268,638.84	-13.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,579,322.17	8,268,638.84	-13.7%
2) Ending Balance, June 30 (E + F1e)			8,268,638.84	8,816,378.84	6.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	1,750.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,266,888.84	8,816,378.84	6.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	8,266,888.84	8,816,378.84
Total, Restricted Balance		8,266,888.84	8,816,378.84

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	67,307.22	0.00	-100.0%
4) Other Local Revenue		8600-8799	15,611,254.28	0.00	-100.0%
5) TOTAL, REVENUES			15,678,561.50	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	14,935,000.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,935,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			743,561.50	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)			743,561.50	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,325,294.96	16,068,856.46	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,325,294.96	16,068,856.46	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,325,294.96	16,068,856.46	4.9%
2) Ending Balance, June 30 (E + F1e)			16,068,856.46	16,068,856.46	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	16,068,856.46	16,068,856.46	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	16,144,566.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	(75,710.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			16,068,856.46		
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)			16,068,856.46		
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	67,307.22	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			67,307.22	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	15,061,601.94	0.00	-100.0%
Unsecured Roll		8612	191,222.96	0.00	-100.0%
Prior Years' Taxes		8613	2,771.65	0.00	-100.0%
Supplemental Taxes		8614	178,843.66	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	298,998.84	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(125,828.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	3,643.23	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,611,254.28	0.00	-100.0%
TOTAL, REVENUES			15,678,561.50	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	4,306,989.30	0.00	-100.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	10,628,010.70	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			14,935,000.00	0.00	-100.0%
TOTAL, EXPENDITURES			14,935,000.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	67,307.22	0.00	-100.0%
4) Other Local Revenue		8600-8799	15,611,254.28	0.00	-100.0%
5) TOTAL, REVENUES			15,678,561.50	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	14,935,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			14,935,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			743,561.50	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)			743,561.50	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,325,294.96	16,068,856.46	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,325,294.96	16,068,856.46	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,325,294.96	16,068,856.46	4.9%
2) Ending Balance, June 30 (E + F1e)			16,068,856.46	16,068,856.46	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	16,068,856.46	16,068,856.46	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
9010	Other Restricted Local	16,068,856.46	16,068,856.46
Total, Restricted Balance		16,068,856.46	16,068,856.46

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	5,600,934.10	6,040,659.00	7.9%
5) TOTAL, REVENUES			5,600,934.10	6,040,659.00	7.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,296,638.25	3,448,993.00	-19.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,296,638.25	3,448,993.00	-19.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,304,295.85	2,591,666.00	98.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,059,526.80	2,059,527.00	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			(2,059,526.80)	(2,059,527.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(755,230.95)	532,139.00	-170.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,068,721.24	5,313,490.29	-12.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,068,721.24	5,313,490.29	-12.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,068,721.24	5,313,490.29	-12.4%
2) Ending Balance, June 30 (E + F1e)			5,313,490.29	5,845,629.29	10.0%
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	5,313,490.29	5,845,629.29	10.0%
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	5,324,725.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	(24,445.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	174.47		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	16,829.32		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,317,284.04		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,793.75		
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			3,793.75		
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)			5,313,490.29		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	5,467,417.78	5,870,659.00	7.4%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	183,378.32	170,000.00	-7.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(49,862.00)	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			5,600,934.10	6,040,659.00	7.9%
TOTAL, REVENUES			5,600,934.10	6,040,659.00	7.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	17,735.00	18,000.00	1.5%
Debt Service - Interest		7438	1,978,373.75	1,873,645.00	-5.3%
Other Debt Service - Principal		7439	2,300,529.50	1,557,348.00	-32.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,296,638.25	3,448,993.00	-19.7%
TOTAL, EXPENDITURES			4,296,638.25	3,448,993.00	-19.7%

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					
Other Authorized Interfund Transfers Out		7619	2,059,526.80	2,059,527.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,059,526.80	2,059,527.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,059,526.80)	(2,059,527.00)	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	5,600,934.10	6,040,659.00	7.9%
5) TOTAL, REVENUES			5,600,934.10	6,040,659.00	7.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	4,296,638.25	3,448,993.00	-19.7%
10) TOTAL, EXPENDITURES			4,296,638.25	3,448,993.00	-19.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,304,295.85	2,591,666.00	98.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,059,526.80	2,059,527.00	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			(2,059,526.80)	(2,059,527.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(755,230.95)	532,139.00	-170.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,068,721.24	5,313,490.29	-12.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,068,721.24	5,313,490.29	-12.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,068,721.24	5,313,490.29	-12.4%
2) Ending Balance, June 30 (E + F1e)			5,313,490.29	5,845,629.29	10.0%
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	5,313,490.29	5,845,629.29	10.0%
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
9010	Other Restricted Local	5,313,490.29	5,845,629.29
Total, Restricted Balance		5,313,490.29	5,845,629.29

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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,485,348.88	1,502,563.00	1.2%
5) TOTAL, REVENUES			1,485,348.88	1,502,563.00	1.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,479,656.97	1,502,563.00	1.5%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,479,656.97	1,502,563.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,691.91	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 NET POSITION (C + D4)			5,691.91	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	680,182.79	685,874.70	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			680,182.79	685,874.70	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			680,182.79	685,874.70	0.8%
2) Ending Net Position, June 30 (E + F1e)			685,874.70	685,874.70	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	685,874.70	685,874.70	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	131,103.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	(602.00)		
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	578,855.80		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			709,357.63		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	5,004.70		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,293.32		
4) Current Loans		9640			
5) Unearned Revenue		9650	16,184.91		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			23,482.93		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			685,874.70		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	12,883.02	10,000.00	-22.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(880.00)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	574,458.85	651,914.00	13.5%
Other Local Revenue					
All Other Local Revenue		8699	898,887.01	840,649.00	-6.5%
TOTAL, OTHER LOCAL REVENUE			1,485,348.88	1,502,563.00	1.2%
TOTAL, REVENUES			1,485,348.88	1,502,563.00	1.2%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	1,479,656.97	1,502,563.00	1.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,479,656.97	1,502,563.00	1.5%
TOTAL, EXPENSES			1,479,656.97	1,502,563.00	1.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(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 + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,485,348.88	1,502,563.00	1.2%
5) TOTAL, REVENUES			1,485,348.88	1,502,563.00	1.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,479,656.97	1,502,563.00	1.5%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,479,656.97	1,502,563.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,691.91	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 NET POSITION (C + D4)			5,691.91	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	680,182.79	685,874.70	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			680,182.79	685,874.70	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			680,182.79	685,874.70	0.8%
2) Ending Net Position, June 30 (E + F1e)			685,874.70	685,874.70	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	685,874.70	685,874.70	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	685,874.70	685,874.70
Total, Restricted Net Position		685,874.70	685,874.70

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)	11,054.75	11,028.99	11,079.36	10,911.83	10,911.83	11,076.07
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)	11,054.75	11,028.99	11,079.36	10,911.83	10,911.83	11,076.07
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	5.36	5.36	5.36	5.36	5.36	5.36
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)	5.36	5.36	5.36	5.36	5.36	5.36
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,060.11	11,034.35	11,084.72	10,917.19	10,917.19	11,081.43
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	47,679,583.00		47,679,583.00			47,679,583.00
Work in Progress	5,209,091.00		5,209,091.00	9,727,915.00	2,659,000.00	12,278,006.00
Total capital assets not being depreciated	52,888,674.00	0.00	52,888,674.00	9,727,915.00	2,659,000.00	59,957,589.00
Capital assets being depreciated:						
Land Improvements	50,072,721.00		50,072,721.00	311,018.00		50,383,739.00
Buildings	308,357,126.00		308,357,126.00	2,622,519.00		310,979,645.00
Equipment	15,600,193.00		15,600,193.00	1,059,987.00	270,323.00	16,389,857.00
Total capital assets being depreciated	374,030,040.00	0.00	374,030,040.00	3,993,524.00	270,323.00	377,753,241.00
Accumulated Depreciation for:						
Land Improvements	(35,230,801.00)		(35,230,801.00)	(1,815,534.00)		(37,046,335.00)
Buildings	(138,029,548.00)		(138,029,548.00)	(6,538,832.00)		(144,568,380.00)
Equipment	(7,455,821.00)		(7,455,821.00)	(1,167,573.00)	(161,180.00)	(8,462,214.00)
Total accumulated depreciation	(180,716,170.00)	0.00	(180,716,170.00)	(9,521,939.00)	(161,180.00)	(190,076,929.00)
Total capital assets being depreciated, net excluding lease and subscription assets	193,313,870.00	0.00	193,313,870.00	(5,528,415.00)	109,143.00	187,676,312.00
Lease Assets	415,812.10		415,812.10			415,812.10
Accumulated amortization for lease assets	(311,859.08)		(311,859.08)	(103,953.02)		(415,812.10)
Total lease assets, net	103,953.02	0.00	103,953.02	(103,953.02)	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	246,306,497.02	0.00	246,306,497.02	4,095,546.98	2,768,143.00	247,633,901.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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	81,313,691.92	301	61,174.20	303	81,252,517.72	305	0.00	66,072.15	307	81,186,445.57	309
2000 - Classified Salaries	30,018,150.93	311	106,083.12	313	29,912,067.81	315	1,557,245.80	1,557,245.80	317	28,354,822.01	319
3000 - Employee Benefits	42,585,303.54	321	39,060.60	323	42,546,242.94	325	558,508.96	572,978.77	327	41,973,264.17	329
4000 - Books, Supplies Equip Replace. (6500)	6,951,819.46	331	316,498.23	333	6,635,321.23	335	628,557.66	766,457.04	337	5,868,864.19	339
5000 - Services. . . & 7300 - Indirect Costs	18,680,053.48	341	124,647.59	343	18,555,405.89	345	2,659,774.80	2,680,076.84	347	15,875,329.05	349
				TOTAL	178,901,555.59	365			TOTAL	173,258,724.99	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	66,449,113.68	375
2. Salaries of Instructional Aides Per EC 41011.	2100	10,001,676.39	380
3. STRS.	3101 & 3102	18,552,775.16	382
4. PERS.	3201 & 3202	2,206,417.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,767,460.90	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	6,049,987.66	385
7. Unemployment Insurance.	3501 & 3502	36,821.48	390
8. Workers' Compensation Insurance.	3601 & 3602	957,443.50	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	72,703.95	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		106,094,399.72	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		0.00	396
14. TOTAL SALARIES AND BENEFITS.		106,094,399.72	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.		61.23%	
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)	61.23%
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).	173,258,724.99
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)
In addition to the predetermined exclusions, also excluded resources 3550, 6053 and 7814, as those resources do not have any expenditures for employees that would be identified as a teacher.

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	16,869,176.00	5.00	16,869,181.00		4,306,989.00	12,562,192.00	4,234,359.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	11,023,000.00		11,023,000.00		592,000.00	10,431,000.00	611,000.00
Leases Payable	104,784.00		104,784.00		104,784.00	0.00	
Lease Revenue Bonds Payable	49,449,426.00		49,449,426.00	4,922,518.00	13,309,369.00	41,062,575.00	9,801,218.00
Other General Long-Term Debt	35,822,851.87		35,822,851.87	4,244,038.00	2,466,226.87	37,600,663.00	2,406,155.00
Net Pension Liability	134,074,694.00	(15,159,140.00)	118,915,554.00			118,915,554.00	0.00
Total/Net OPEB Liability	1,141,255.00	(96,891.00)	1,044,364.00			1,044,364.00	0.00
Compensated Absences Payable	508,426.00	14,247,256.00	14,755,682.00		885,607.00	13,870,075.00	2,588,998.00
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	248,993,612.87	(1,008,770.00)	247,984,842.87	9,166,556.00	21,664,975.87	235,486,423.00	19,641,730.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	184,266,752.98
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,565,050.52
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	202,450.84
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	3,539,781.12
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	98,292.43
4. Other Transfers Out	All	9200	7200-7299	3,825.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	74,609.93
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)				3,918,959.32
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)				176,782,743.14

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)	11,034.35
B. Expenditures per ADA (Line I.E divided by Line II.A)	16,021.13

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.)	172,927,964.16	15,591.46
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)	172,927,964.16	15,591.46
B. Required effort (Line A.2 times 90%)	155,635,167.74	14,032.31
C. Current year expenditures (Line I.E and Line II.B)	176,782,743.14	16,021.13
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 Extracted Data	2025-26 Calculations Adjustments*	2025-26 Calculations Entered Data/ Totals	2026-27 Calculations Extracted Data	2026-27 Calculations Adjustments*	2026-27 Calculations 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)	106,338,615.18		106,338,615.18			112,813,305.48
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	11,096.82		11,096.82			11,060.11
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)	11,060.11		11,060.11	10,917.19		10,917.19
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)			11,060.11			10,917.19
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)	251,107.78		251,107.78	243,174.00		243,174.00
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)	51,669,846.34		51,669,846.34	51,679,030.00		51,679,030.00
5. Unsecured Roll Taxes (Object 8042)	1,104,264.36		1,104,264.36	1,132,873.00		1,132,873.00
6. Prior Years' Taxes (Object 8043)	23,381.64		23,381.64	26,588.00		26,588.00
7. Supplemental Taxes (Object 8044)	2,157,735.60		2,157,735.60	1,644,451.00		1,644,451.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	9,163,526.51		9,163,526.51	8,681,081.00		8,681,081.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	5,258,172.49		5,258,172.49	3,791,696.00		3,791,696.00
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)	69,628,034.72	0.00	69,628,034.72	67,198,893.00	0.00	67,198,893.00
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)	69,628,034.72	0.00	69,628,034.72	67,198,893.00	0.00	67,198,893.00
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						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	5,294,274.00		5,294,274.00	5,531,353.00		5,531,353.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	5,294,274.00	0.00	5,294,274.00	5,531,353.00	0.00	5,531,353.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	77,118,253.00		77,118,253.00	83,200,115.00		83,200,115.00
25. LCFF State Aid - Prior Years (Object 8019)	32,481.00		32,481.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	77,150,734.00	0.00	77,150,734.00	83,200,115.00	0.00	83,200,115.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	182,989,456.93		182,989,456.93	190,767,150.00		190,767,150.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,314,328.20		1,314,328.20	1,081,101.00		1,081,101.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
D. APPROPRIATIONS LIMIT CALCULATIONS	**2025-26 Actual**			**2026-27 Budget**		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			106,338,615.18			112,813,305.48
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9967			0.9871
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			112,813,305.48			116,870,235.52
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			69,628,034.72			67,198,893.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			1,327,213.20			1,310,062.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			48,479,544.76			55,202,695.52
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			48,479,544.76			55,202,695.52
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])			854,448.95			697,618.41
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			70,482,483.67			67,896,511.41
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)			47,625,095.81			54,505,077.11
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			70,482,483.67			
b. State Subventions (Line D8)			47,625,095.81			
c. Less: Excluded Appropriations (Line C23)			5,294,274.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			112,813,305.48			
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 (Lines D4 plus D10)			112,813,305.48			116,870,235.52
12. Appropriations Subject to the Limit (Line D9d)			112,813,305.48			

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
"* Please provide below an explanation for each entry in the adjustments column."						

Mario da Costa	mdacosta@rocklinusd.org	916-630-2236
Gann Contact Person	Contact Email Address	Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 5,466,787.82

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) 148,450,358.57

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.68%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 6,256,288.57

2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 2,917,140.47

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	21,150.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	46,222.82
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)	639,877.82
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)	9,880,679.68
9. Carry-Forward Adjustment (Part IV, Line F)	(629,243.22)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	9,251,436.46
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	113,310,303.84
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	17,649,842.08
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	15,704,963.77
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,047,890.75
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	202,450.84
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,802,791.29
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)	55,084.97
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)	19,194.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	16,748,106.43
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)	8,243,564.41
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)	2,621,205.98
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)	178,405,398.36
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)	5.54%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.19%

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)	9,880,679.68
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	693,936.12
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.28%) 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 (6.28%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.28%) times Part III, Line B19); zero if positive	(629,243.22)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(629,243.22)
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:	5.19%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-314621.61) is applied to the current year calculation and the remainder ($-314621.61) is deferred to one or more future years:	5.36%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-209747.74) is applied to the current year calculation and the remainder ($-419495.48) is deferred to one or more future years:	5.42%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(629,243.22)

Approved indirect cost rate: 6.28%

Highest rate used in any program: 6.28%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	612,280.37	38,451.21	6.28%
01	3010	366,171.64	22,995.58	6.28%
01	3310	2,250,404.59	141,325.41	6.28%
01	3311	1,921.36	120.66	6.28%
01	3315	41,562.85	2,610.15	6.28%
01	3327	132,563.98	8,325.02	6.28%
01	3550	58,826.00	2,941.00	5.00%
01	4035	127,951.18	8,035.33	6.28%
01	4127	53,618.56	3,367.25	6.28%
01	4201	23,832.45	1,496.68	6.28%
01	4203	80,960.26	5,084.30	6.28%
01	5810	217,290.46	13,645.81	6.28%
01	6019	847,073.30	53,196.20	6.28%
01	6053	85,977.02	5,399.36	6.28%
01	6266	309,661.45	19,446.74	6.28%
01	6387	549,981.05	34,538.81	6.28%
01	6500	32,005,542.70	2,009,948.08	6.28%
01	6520	101,727.07	6,388.46	6.28%
01	6546	1,704,858.42	107,065.11	6.28%
01	6547	639,510.78	40,161.28	6.28%
01	6770	1,698,232.85	16,982.33	1.00%
01	7085	73,197.97	4,596.83	6.28%
01	7311	159.50	10.02	6.28%
01	7810	121,421.99	7,625.30	6.28%
01	8150	4,367,870.61	274,302.27	6.28%
01	9010	1,776,526.18	78,735.59	4.43%
13	5310	2,621,205.98	162,514.00	6.20%

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	0.00		2,907,892.43	2,907,892.43
2. State Lottery Revenue	8560	2,320,432.25		1,102,545.09	3,422,977.34
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	(2,250,443.27)	2,250,443.27		0.00
7. Total Available (Sum Lines A1 through A6)		69,988.98	2,250,443.27	4,010,437.52	6,330,869.77
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00	1,328,899.81	0.00	1,328,899.81
2. Classified Salaries	2000-2999	2,000.00	391,455.19	0.00	393,455.19
3. Employee Benefits	3000-3999	182.20	530,088.27	0.00	530,270.47
4. Books and Supplies	4000-4999	2,391.88		300,932.00	303,323.88
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	65,414.90			65,414.90
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			508,021.60	508,021.60
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)		69,988.98	2,250,443.27	808,953.60	3,129,385.85
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	3,201,483.92	3,201,483.92

D. COMMENTS:

Purchased software & instructional materials for education purposes.

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: Direct Charged (Schedule DCC) Column 1	Direct Costs: Allocated (Schedule AC) Column 2	Direct Costs: Subtotal (col. 1 + 2) Column 3	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
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	81,801,542.13	34,118,407.15	115,919,949.28	7,392,537.65		123,312,486.93
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	916,221.46	362,293.58	1,278,515.04	81,534.46		1,360,049.50
3300	Independent Study Centers	406,660.23	0.00	406,660.23	25,933.85		432,594.08
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	4,370,521.28	847,988.55	5,218,509.83	332,798.89		5,551,308.72
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	834.33	37,403.38	38,237.71	2,438.53		40,676.24
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	39,814,534.02	5,659,506.48	45,474,040.50	2,900,006.07		48,374,046.57
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	131,386.29	0.00	131,386.29	8,378.87		139,765.16
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	196,981.72	0.00	196,981.72	12,562.07		209,543.79
8500	Child Care and Development Services	5,469.12	0.00	5,469.12	348.78		5,817.90
Other Costs							
----	Food Services					319,095.73	319,095.73
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					3,144,596.91	3,144,596.91
----	Other Outgo					1,177,952.53	1,177,952.53
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	361,332.94		361,332.94
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(162,514.00)		(162,514.00)
----	**Total General Fund and Charter Schools Funds Expenditures**	127,644,150.58	41,025,599.14	168,669,749.72	10,955,358.11	4,641,645.17	184,266,753.00

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	79,600,507.90	11,185.99	12,554.66	44,886.68	86,358.69	0.00	2,045,997.75			50.46	0.00	81,801,542.13
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	789,677.29	0.00	0.00	1,270.00	118,491.92	4,889.25	1,893.00			0.00	0.00	916,221.46
3300	Independent Study Centers	406,660.23	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	406,660.23
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	4,319,428.59	51,092.69	0.00	0.00	0.00	0.00	0.00			0.00	0.00	4,370,521.28
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	834.33	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	834.33
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	30,463,518.98	2,430,874.83	0.00	27,000.68	6,718,956.29	161,743.69	0.00			12,439.55	0.00	39,814,534.02
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	131,386.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	131,386.29
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		196,981.72	0.00	0.00	0.00	196,981.72
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		5,469.12	0.00	0.00	0.00	5,469.12
Total Direct Charged Costs		115,580,627.32	2,624,539.80	12,554.66	73,157.36	6,923,806.90	166,632.94	2,047,890.75	202,450.84	0.00	12,490.01	0.00	127,644,150.58

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	15,751,063.10	16,199,776.69	2,167,567.36	34,118,407.15
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	175,276.69	187,016.89	0.00	362,293.58
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	847,988.55	0.00	0.00	847,988.55
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	37,403.38	0.00	37,403.38
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	4,331,787.75	1,019,616.06	308,102.67	5,659,506.48
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		21,106,116.09	17,443,813.02	2,475,670.03	41,025,599.14

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,849,014.11
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	21,150.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	6,311,373.54
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,936,334.47
5	Total Central Administration Costs in General Fund and Charter Schools Funds	11,117,872.12
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	127,644,150.58
2	Total Allocated Costs (from Form PCR, Column 2, Total)	41,025,599.14
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	168,669,749.72
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)	5,665,942.94
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	5,665,942.94
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	174,335,692.66
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	6.38%

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)	319,095.73				319,095.73
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			3,144,596.91		3,144,596.91
Other Outgo (Objects 1000 - 7999)				1,177,952.53	1,177,952.53
Total Other Costs	319,095.73	0.00	3,144,596.91	1,177,952.53	4,641,645.17

		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)		3,265,904.14	1,334,313.54	10,339,372.58	6,166,525.80	17,443,813.02	0.00	2,475,670.03
B. Enter Allocation Factor(s) by Goal:		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12	449.32	449.32	449.32	449.32	866.22		999.00
3100	Alternative Schools							
3200	Continuation Schools	5.00	5.00	5.00	5.00	10.00		
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Career Technical Education	24.19	24.19	24.19	24.19			
4110	Regular Education, Adult							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual					2.00		
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)	123.57	123.57	123.57	123.57	54.52		142.00
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	**Description**							
- -	Adult Education (Fund 11)							
- -	Child Development (Fund 12)							
- -	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		602.08	602.08	602.08	602.08	932.74	0.00	1,141.00

Current LEA:	31-75085-0000000 Rocklin Unified	
Selected SELPA:	PL	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
PL	Placer County	

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	2,322.39	0.00	0.00	(162,514.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							308,168.90	64,581.62
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(2,322.39)	162,514.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							55,365.04	296,659.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,059,526.80	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	2,059,526.80		

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	2,293.32
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	2,322.39	(2,322.39)	162,514.00	(162,514.00)	2,059,526.80	2,059,526.80	363,533.94	363,533.94