

LASSEN COUNTY OFFICE OF EDUCATION

UNAUDITED ACTUALS 2025-2026

Year-End Financial Report

Patricia Gunderson
County Superintendent

Courtney Russell
Chief Business Official

BOARD OF EDUCATION

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Dean Growdon, Vice President

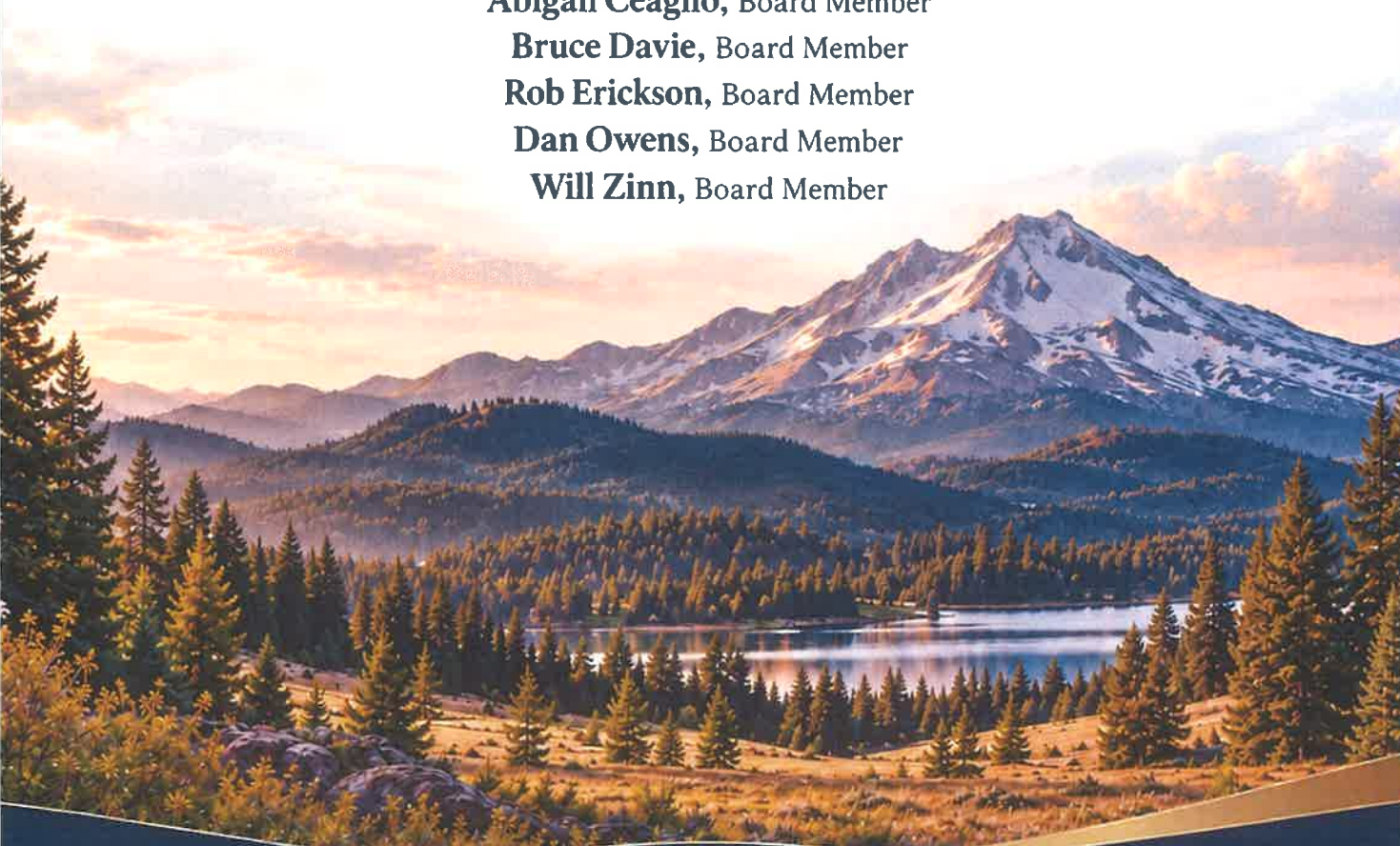
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October 14, 2026

Lassen County Office of Education

Unaudited Actuals 2025-2026

Message to the County Board of Education

October 14, 2026

The attached financial reports have been prepared in the prescribed Standardized Account Code Structure (SACS) format, as required for submission to the California Department of Education (CDE). The Unaudited Actuals (UA) provide the year-end financial statements for all County Office funds as of June 30, 2026, reflecting the close of the 2025–2026 school year. In addition, the 2026–2027 Adopted Budget is presented for review and consideration. To support transparency and a clear understanding of the County Office’s fiscal position, a consolidated summary of all Lassen County Office of Education (LCOE) funds is included. These reports are intended to give both a comprehensive view of year-end performance and a forward-looking perspective on the financial resources available to sustain programs and services in the coming year.

Fund 01 – General Fund

The General Fund Unrestricted Reserves ended the 2025-2026 fiscal year with an unaudited ending reserve balance of \$15,652,116.

The General Fund Restricted Reserves ended the 2025-2026 fiscal year with an unaudited ending balance of \$3,616,058. These restricted resources include SELPA programs such as Special Education Infant, Early Intervention Preschool, Medical Billing, and Mental Health Related Services. Also included are locally restricted resources, Elementary Athletic League, Expanded Learning Student Services, along with Mental Health grants, such as Universal Screening, CYBHI, and Sustainability. Other restricted resources include California Community School Partnership Program, Opioid Overdose, and Prop 28 Arts and Music funds.

The combined General Fund Reserves ended the 2025-2026 fiscal year with \$19,268,174. A 4% State designation for economic uncertainties of \$529,289. The Unrestricted sources ended the fiscal year with a positive balance of \$2,016,816 along with a positive balance of \$294,784 for Restricted. The combined net increase in Fund Balance was \$2,311,600.

General Fund Balances	Unrestricted	Restricted	Total
Beginning Balance	\$ 13,635,300	\$ 3,321,274	\$ 16,956,574
Audit Adjustments	\$ -	\$ -	\$ -
Revenue	\$ 8,243,206	\$ 7,073,777	\$ 15,316,983
Expenditures	\$ (6,668,615)	\$ (6,563,921)	\$ (13,232,236)
Contributions	\$ 319,359	\$ (319,359)	\$ -
Transfers In	\$ 272,566	\$ 104,288	\$ 376,853
Transfers Out	\$ (150,000)	\$ -	\$ (150,000)
Ending Balance	\$ 15,652,116	\$ 3,616,058	\$ 19,268,174

Fund 01 – General Fun (continued)

Components of Ending Fund Balance	Unrestricted	Restricted	Total
Ending Balance	\$ 15,652,116	\$ 3,616,058	\$ 19,268,174
Revolving Fund	\$ (2,500)		\$ (2,500)
Prepaid Expense	\$ (7,050)		\$ (7,050)
Legally Restricted		\$ (3,616,058)	\$ (3,616,058)
Recommended 4% Reserve	\$ (529,289)	\$ -	\$ (529,289)
Undesignated	\$ 15,113,277	\$ -	\$ 15,113,277

Fund 07 – Special Education Reserve

The Special Education Special Reserve Fund is reported on Form 17- Special Reserve Fund, Other than Capital Outlay, for state reporting purposes. These funds are under the control of the County SELPA Board. The ending fund balance has increased by \$100,671.

Beginning Balance:	\$ 2,609,878
Revenue	\$ 100,671
Ending Balance:	\$ 2,710,549

Fund 10 – Special Education Pass Through Fund

Fund 10 was established in 2011-2012 by the California Department of Education to pass through Special Education Revenue. This fund has no beginning balance or ending balance, strictly a pass-through fund.

Fund 11 – Adult Education Fund

Fund 11 is the Adult Education Fund that was established in the 2020-2021 fiscal year. The total revenue was \$286,355 which included the apportionment from the Lassen-Modoc Consortium for Adult Education, interagency agreements, and interest revenue.

Beginning Balance:	\$ 32,320
Revenue	\$ 286,355
Expenditures	\$ (266,744)
Transfers In	\$ -
Ending Balance:	\$ 51,931

Fund 12 – Child Development Fund

Child Development Fund has an increase in ending fund balance of \$37,275. There are multiple child care programs operated within Fund 12 including the State Preschools, Stage I and II services and contracts to provide services to local daycare and licensed providers along with training for those individuals or agencies.

Beginning Balance:	\$ 265,884
Revenue	\$ 3,144,860
Expenditures	\$ (3,107,585)
Ending Balance:	\$ 303,159

Fund 14 – Deferred Maintenance

The Deferred Maintenance Fund has an increase in the ending fund balance of \$30,283 due to interest income.

Beginning Balance:	\$ 785,063
Revenue	\$ 30,283
Transfers In	\$ -
Ending Balance:	\$ 815,346

Fund 17 – Special Reserve Fund

The Special Reserve Fund for Other Than Capital Outlay Projects is used primarily for the accumulation of General Fund money for general operating purposes (Ed Code 42842). Fund 17 is combined with Fund 07 for state reporting purposes on Form 17. Amounts from this special reserve fund must first be transferred into the General Fund or other appropriate fund of the LEA before expenditures can be made. The ending fund balance for Fund 17 has increased by \$201,748, which is a combination of earned interest and a transfer from general fund in the amount of \$150,000.

Beginning Balance:	\$ 1,283,254
Revenue	\$ 201,748
Ending Balance:	\$ 1,485,002

Fund 20 – Special Reserve Retiree Benefits

A transfer out to the General Fund to cover the cost of the retiree benefits was made. Interest income was also received, leaving a decrease to the ending fund balance of \$72,547.

Beginning Balance:	\$ 863,407
Revenue	\$ 31,741
Transfers Out	\$ (104,288)
Ending Balance:	\$ 790,860

Fund 35 - County School Facilities Fund

Fund 35 is primarily used to account for new school facility construction, modernization projects, and facility hardship grants. Interest income was received, leaving a slight increase to the ending fund balance.

Beginning Balance:	\$	77,771
Revenue	\$	3,000
Ending Balance:	\$	80,771

Fund 44 – County Schools Equipment Replacement Fund

Fund 44 County Schools Equipment Replacement Fund is reported on Form 40 for state purposes. The fund was established in October 2000 to set aside funds for equipment replacement. Interest income was received increasing the ending fund balance by \$7,923.

Beginning Balance:	\$	205,406
Revenue	\$	7,923
Ending Balance:	\$	213,329

Fund 67 – Self Insurance Fund

Fund 67 was established in 1999-2000 to pay for employee's prescription co-pays. Co-Pay reimbursement continues to be suspended. The fund is being held open with a small ending balance.

Beginning Balance:	\$	245
Revenue	\$	10
Ending Balance:	\$	255

Fund 77 – Forest Reserve

The Forest Reserve Fund is reported on Form 16 for state reporting purposes. This fund exists primarily to account for federal forest reserve revenues received by county offices, which are then distributed to school districts in accordance with Education Code Section 2300. For the 2025–2026 fiscal year, corrected Forest Reserve revenues from 2024-25 and revenues for 2025-26 were received, with \$272,566 allocated to the Lassen County Office of Education (LCOE). The remaining funds are distributed to school districts and the community college based on a prescribed formula that incorporates multiple factors, ensuring equitable allocation.

Beginning Balance:	\$	23,916
Revenue	\$	1,638,390
Other Outgo	\$	(1,363,206)
Transfers Out	\$	(272,566)
Ending Balance:	\$	26,534

Estimated Actuals Compared with Unaudited Actuals

The following schedules compare the 2025-26 Estimated Actuals with the 2025-26 Unaudited Actuals for each County Office fund.

Estimated Actuals 2025-26

Fund	Beginning balance	Revenue	Expense	Ending balance
General Fund	\$16,956,574	\$15,585,377	\$18,027,574	\$14,514,377
Unrestricted	\$13,635,300	\$8,013,161	\$7,134,084	\$14,514,377
Restricted	\$3,321,274	\$7,572,216	\$10,893,490	\$0
Special Ed Reserve -07 (F17)	\$2,609,879	\$60,000	\$0	\$2,669,879
Special Ed Reserve -Fund 10	\$0	\$1,368,412	\$1,368,412	\$0
Adult Education - Fund 11	\$32,320	\$269,188	\$278,011	\$23,497
Child Development - Fund 12	\$265,884	\$3,348,677	\$3,348,677	\$265,884
Deferred Maintenance - Fund 14	\$785,063	\$169,000	\$0	\$954,063
Special Reserve Non Capital-17 (F17)	\$1,283,254	\$30,000	\$0	\$1,313,254
Retiree Benefits-Fund 20	\$863,407	\$20,000	\$105,048	\$778,359
County School Facilities-Fund 35	\$77,771	\$2,000	\$0	\$79,771
Special Reserve Equip Replace -F44 (F40)	\$205,406	\$6,000	\$0	\$211,406
Self Insurance-Fund 67	\$245	\$12	\$0	\$257
Forest Reserve Trust-Fund 77 (F16)	\$23,916	\$600	\$0	\$24,516
Total	\$23,103,719	\$20,859,266	\$23,127,722	\$20,835,263

Unaudited Actuals 2025-26

Fund	Beginning balance	Revenue	Expense	Ending balance
General Fund-01	\$16,956,574	\$15,693,837	\$13,382,237	\$19,268,174
Unrestricted	\$13,635,300	\$8,835,131	\$6,818,315	\$15,652,116
Restricted	\$3,321,274	\$6,858,706	\$6,563,922	\$3,616,058
Special Ed Reserve -07 (F17)	\$2,609,878	\$100,671		\$2,710,549
Special Ed Reserve -Fund 10	\$0	\$2,032,927	\$2,032,927	\$0
Adult Education - Fund 11	\$32,320	\$286,355	\$266,744	\$51,931
Child Development - Fund 12	\$265,884	\$3,144,860	\$3,107,585	\$303,159
Deferred Maintenance - Fund 14	\$785,063	\$30,283	\$0	\$815,346
Special Reserve Non Capital-17 (F17)	\$1,283,254	\$201,748		\$1,485,002
Retiree Benefits-Fund 20	\$863,407	\$31,741	\$104,288	\$790,860
County School Facilities-Fund 35	\$77,771	\$3,000	\$0	\$80,771
Special Reserve Equip Replace -F44 (F40)	\$205,406	\$7,923	\$0	\$213,329
Self Insurance-Fund 67	\$245	\$10	\$0	\$255
Forest Reserve Trust-Fund 77 (F16)	\$23,916	\$1,638,390	\$1,635,772	\$26,534
Total	\$23,103,719	\$23,171,745	\$20,529,553	\$25,745,911

Education Protection Account

The Education Protection Account (EPA) schedule reports 2025-26 actual activity for Fund 01, Resource 1400, through June 30, 2026. The account reports total available funding of \$423,124.28 and expenditures and other financing uses of \$423,124.28, leaving a balance of \$0.00. Reported spending consists of instructional services to districts and health services.

Funding Available

Description	Object codes	Amount
Adjusted Beginning Fund Balance	9791-9795	\$0.00
Revenue Limit Sources	8010-8099	\$635,250.00
Revenue Limit Transfers - Special Education Transportation	8091	
Revenue Limit Transfers	8091	
Revenue Limit Transfers	8091	(\$212,125.72)
Federal Revenue	8100-8299	\$0.00
Other State Revenue	8300-8599	\$0.00
Other Local Revenue	8600-8799	\$0.00
All Other Financing Sources and Contributions	8900-8999	\$0.00
Deferred Revenue	9650	\$0.00
TOTAL AVAILABLE		\$423,124.28

Education Protection Account Expenditures

Expenditures and Other Financing Uses Objects 1000-7999

Description	Function	Amount
Instruction	1000-1999	\$0.00
Instructional Supervision and Administration - Goal 8600	2100-2150	\$66,317.34
AU of a Multidistrict SELPA	2200	\$0.00
Instructional Library, Media, and Technology	2420	\$0.00
Other Instructional Resources	2490-2495	\$0.00
School Administration	2700	\$0.00
Guidance and Counseling Services	3110	\$0.00
Psychological Services	3120	\$0.00
Attendance and Social Work Services	3130	\$0.00
Health Services	3140	\$356,806.94
Speech Pathology and Audiology Services	3150	\$0.00
Pupil Testing Services	3160	\$0.00
Pupil Transportation	3600	\$0.00
Food Services	3700	\$0.00
Other Pupil Services	3900	\$0.00
Ancillary Services	4000-4999	\$0.00
Community Services	5000-5999	\$0.00
Enterprise	6000-6999	\$0.00
General Administration	7000-7999	\$0.00
Plant Services	8000-8999	\$0.00
Other Outgo	9000-9999	\$0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$423,124.28
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		\$0.00

Next Steps

The Lassen County Office of Education closed the 2025–2026 fiscal year with a combined General Fund ending balance of \$19,268,174, consisting of \$15,652,116 in unrestricted funds and \$3,616,058 in restricted funds. The combined fund balance increased by \$2,311,600, reflecting increases of \$2,016,816 in unrestricted funds and \$294,784 in restricted funds. These year-end results provide a strong financial foundation for ongoing operations, student services, and future planning, while maintaining the designated 4% reserve for economic uncertainties of \$529,289.

The independent auditors will conduct the annual audit of the 2025–2026 financial statements during October. The resulting Audit Report will be presented to the County Board of Education no later than February 2027.

The First Interim Report will cover fiscal activities from July 1, 2026, through October 31, 2026, and will be presented to the County Board of Education no later than December 15, 2026. A revised budget and updated Multi-Year Projection will accompany the report to reflect current financial information, funding assumptions, and anticipated expenditures.

At this meeting, the Board is asked to approve the 2025–2026 Unaudited Actuals as presented. These statements, together with the EPA expenditure schedule and the comparison of Estimated Actuals with Unaudited Actuals, document the year-end financial position of all County Office funds and serve as the basis for the annual audit, subsequent budget updates, and continued financial planning.

Sincerely,

Courtney Russell
Chief Business Official

General Fund 01

Form 01

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2025-26 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

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

Date: _____

Printed Name: Patricia Gunderson _____

Title: County Superintendent _____

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

For County Office of Education:

Courtney Russell _____

Name _____

Chief Business Official _____

Title _____

530-257-2544 _____

Telephone _____

crussell@lcoe.org _____

E-mail Address _____

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

18 10181 0000000
Form CA
G8ANMFM33S(2025-26)

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

Form	Description	Value
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	\$1,626,912.12
	Appropriations Subject to Limit	\$1,626,912.12
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.	
ICR	Preliminary Proposed Indirect Cost Rate	8.90%
	Fixed-with-carry-forward indirect cost rate for use in 2027-28 subject to CDE approval.	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2025-26 Unaudited Actuals	2026-27 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund	G	G
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
16	Forest Reserve Fund	G	G
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	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	G	G
71	Retiree Benefit Fund		
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		
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	S	S

SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	5,681,615.88	1,071,714.00	6,753,329.88	5,888,041.00	1,059,859.00	6,947,900.00	2.9%
2) Federal Revenue		8100-8299	0.00	1,352,750.99	1,352,750.99	0.00	1,061,271.00	1,061,271.00	-21.5%
3) Other State Revenue		8300-8599	78,790.37	2,617,004.33	2,695,794.70	64,269.00	2,971,241.00	3,035,510.00	12.6%
4) Other Local Revenue		8600-8799	2,482,799.77	2,032,307.47	4,515,107.24	1,946,365.00	1,308,440.00	3,255,805.00	-27.9%
5) TOTAL, REVENUES			8,243,206.02	7,073,776.79	15,316,982.81	7,898,675.00	6,401,811.00	14,300,486.00	-6.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	847,138.35	1,216,256.54	2,063,394.89	816,989.00	1,280,387.00	2,097,376.00	1.6%
2) Classified Salaries		2000-2999	1,807,889.00	1,393,388.87	3,201,277.87	1,803,481.00	1,353,700.00	3,157,181.00	-1.4%
3) Employee Benefits		3000-3999	1,509,464.08	1,393,825.77	2,903,289.85	1,568,316.00	1,467,537.00	3,035,853.00	4.6%
4) Books and Supplies		4000-4999	559,146.28	201,919.59	761,065.87	637,728.00	201,969.00	839,697.00	10.3%
5) Services and Other Operating Expenditures		5000-5999	1,924,019.46	1,910,604.73	3,834,624.19	2,167,964.00	1,679,633.00	3,847,597.00	0.3%
6) Capital Outlay		6000-6999	371,121.67	125,797.36	496,919.03	78,500.00	0.00	78,500.00	-84.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(350,463.96)	322,128.55	(28,335.41)	(379,006.00)	349,075.00	(29,931.00)	5.6%
9) TOTAL, EXPENDITURES			6,668,314.88	6,563,921.41	13,232,236.29	6,693,972.00	6,332,301.00	13,026,273.00	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,574,891.14	509,855.38	2,084,746.52	1,204,703.00	69,510.00	1,274,213.00	-38.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	272,565.82	104,287.62	376,853.44	0.00	112,339.00	112,339.00	-70.2%
b) Transfers Out		7600-7629	150,000.00	0.00	150,000.00	200,000.00	0.00	200,000.00	33.3%
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	319,358.75	(319,358.75)	0.00	181,849.00	(181,849.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			441,924.57	(215,071.13)	226,853.44	(18,151.00)	(69,510.00)	(87,661.00)	-138.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,016,815.71	294,784.25	2,311,599.96	1,186,552.00	0.00	1,186,552.00	-48.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,635,300.32	3,321,273.52	16,956,573.84	15,652,116.03	3,616,057.77	19,268,173.80	13.6%
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)			13,635,300.32	3,321,273.52	16,956,573.84	15,652,116.03	3,616,057.77	19,268,173.80	13.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,635,300.32	3,321,273.52	16,956,573.84	15,652,116.03	3,616,057.77	19,268,173.80	13.6%
2) Ending Balance, June 30 (E + F1e)			15,652,116.03	3,616,057.77	19,268,173.80	16,838,668.03	3,616,057.77	20,454,725.80	6.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	7,050.00	0.00	7,050.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,616,057.77	3,616,057.77	0.00	3,616,057.77	3,616,057.77	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9769	529,289.45	0.00	529,289.45	529,051.00	0.00	529,051.00	0.0%
Unassigned/Unappropriated Amount		9790	15,113,276.58	0.00	15,113,276.58	16,307,117.03	0.00	16,307,117.03	7.9%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	15,400,249.56	2,410,079.47	17,810,329.03				
1) Fair Value Adjustment to Cash in County Treasury		9111	189,397.00	0.00	189,397.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	2,500.00	0.00	2,500.00				
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	789,924.53	2,860,422.28	3,650,346.81				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	7,050.00	0.00	7,050.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			16,389,121.09	5,270,501.75	21,659,622.84				
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	737,005.06	145,836.20	882,841.26				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	1,403,602.94	1,403,602.94				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	105,004.85	105,004.85				
6) TOTAL, LIABILITIES			737,005.06	1,654,443.99	2,391,449.05				
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)			15,652,116.03	3,616,057.76	19,268,173.79				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	4,596,865.00	0.00	4,596,865.00	4,807,200.00	0.00	4,807,200.00	4.6%
Education Protection Account State Aid - Current Year		8012	620,491.00	0.00	620,491.00	620,491.00	0.00	620,491.00	0.0%
State Aid - Prior Years		8019	(1,239.00)	0.00	(1,239.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	15,431.37	0.00	15,431.37	15,701.00	0.00	15,701.00	1.7%
Timber Yield Tax		8022	6,813.33	0.00	6,813.33	7,597.00	0.00	7,597.00	11.5%
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	1,430,212.96	0.00	1,430,212.96	1,408,425.00	0.00	1,408,425.00	-1.5%
Unsecured Roll Taxes		8042	64,372.56	0.00	64,372.56	66,360.00	0.00	66,360.00	3.1%
Prior Years' Taxes		8043	11,533.47	0.00	11,533.47	1,633.00	0.00	1,633.00	-85.8%
Supplemental Taxes		8044	8,849.19	0.00	8,849.19	20,493.00	0.00	20,493.00	131.6%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	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			6,753,329.88	0.00	6,753,329.88	6,947,900.00	0.00	6,947,900.00	2.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	212,125.72		212,125.72	251,121.00		251,121.00	18.4%
All Other LCFF Transfers - Current Year	All Other	8091	(212,125.72)	0.00	(212,125.72)	(251,121.00)	0.00	(251,121.00)	18.4%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(1,071,714.00)	1,071,714.00	0.00	(1,059,859.00)	1,059,859.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,681,615.88	1,071,714.00	6,753,329.88	5,888,041.00	1,059,859.00	6,947,900.00	2.9%
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	942,444.00	942,444.00	0.00	942,444.00	942,444.00	0.0%
Special Education Discretionary Grants		8182	0.00	75,803.00	75,803.00	0.00	75,740.00	75,740.00	-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%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4204, 5630	8290		43,086.85	43,086.85		43,087.00	43,087.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	291,417.14	291,417.14	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	1,352,750.99	1,352,750.99	0.00	1,061,271.00	1,061,271.00	-21.5%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		949,447.06	949,447.06		1,607,743.00	1,607,743.00	69.3%
Prior Years	6500	8319		120,843.00	120,843.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	249,200.00	249,200.00	0.00	249,200.00	249,200.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,177.91	0.00	3,177.91	3,000.00	0.00	3,000.00	-5.6%
Lottery - Unrestricted and Instructional Materials		8560	470.46	284.50	754.96	1,400.00	490.00	1,890.00	150.3%
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		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		370,095.84	370,095.84		275,457.00	275,457.00	-25.6%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		99,000.00	99,000.00		99,000.00	99,000.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		9,457.00	9,457.00		9,451.00	9,451.00	-0.1%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	75,142.00	818,676.93	893,818.93	59,869.00	728,900.00	788,769.00	-11.6%
TOTAL, OTHER STATE REVENUE			78,790.37	2,617,004.33	2,695,794.70	64,269.00	2,971,241.00	3,035,510.00	12.6%
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%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	95,103.76	0.00	95,103.76	76,847.00	0.00	76,847.00	-19.2%
Interest		8660	666,588.80	0.00	666,588.80	350,000.00	0.00	350,000.00	-47.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(56.00)	0.00	(56.00)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,067,774.68	295,978.69	1,363,753.37	1,089,706.00	240,971.00	1,330,677.00	-2.4%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	45,902.00	742,128.64	788,030.64	120,000.00	740,000.00	860,000.00	9.1%
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	607,486.53	911,935.14	1,519,421.67	309,812.00	246,440.00	556,252.00	-63.4%
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		82,265.00	82,265.00		82,029.00	82,029.00	-0.3%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,482,799.77	2,032,307.47	4,515,107.24	1,946,365.00	1,309,440.00	3,255,805.00	-27.9%
TOTAL, REVENUES			8,243,206.02	7,073,776.79	15,316,982.81	7,898,675.00	6,401,811.00	14,300,486.00	-6.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	4,124.13	641,160.25	645,284.38	4,210.00	758,666.00	762,876.00	18.2%
Certificated Pupli Support Salaries		1200	187,178.28	326,568.75	513,747.03	193,742.00	333,772.00	527,514.00	2.7%
Certificated Supervisors' and Administrators' Salaries		1300	655,835.94	248,527.54	904,363.48	619,037.00	187,949.00	806,986.00	-10.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			847,138.35	1,216,256.54	2,063,394.89	816,989.00	1,280,387.00	2,097,376.00	1.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	0.00	405,541.67	405,541.67	0.00	497,473.00	497,473.00	22.7%
Classified Support Salaries		2200	245,467.72	253,191.55	498,659.27	251,866.00	161,224.00	413,090.00	-17.2%
Classified Supervisors' and Administrators' Salaries		2300	139,632.52	107,497.50	247,130.02	142,008.00	28,303.00	170,311.00	-31.1%
Clerical, Technical and Office Salaries		2400	1,283,110.29	296,051.73	1,579,162.02	1,247,050.00	342,606.00	1,589,656.00	0.7%
Other Classified Salaries		2900	139,678.47	331,106.42	470,784.89	162,557.00	324,094.00	486,651.00	3.4%
TOTAL, CLASSIFIED SALARIES			1,807,889.00	1,393,388.87	3,201,277.87	1,803,481.00	1,353,700.00	3,157,181.00	-1.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	139,481.07	348,459.36	487,940.43	135,290.00	403,880.00	539,170.00	10.5%
PERS		3201-3202	483,376.84	347,363.99	830,740.83	500,542.00	356,154.00	856,696.00	3.1%
OASDI/Medicare/Alternative		3301-3302	154,968.72	122,752.78	277,721.50	167,310.00	126,609.00	293,919.00	5.8%
Health and Welfare Benefits		3401-3402	654,765.06	439,832.16	1,094,597.22	687,053.00	456,918.00	1,143,971.00	4.5%
Unemployment Insurance		3501-3502	1,380.87	1,278.47	2,659.34	1,220.00	1,637.00	2,857.00	7.4%
Workers' Compensation		3601-3602	75,491.52	74,061.97	149,553.49	76,901.00	77,359.00	154,260.00	3.1%
OPEB, Allocated		3701-3702	0.00	60,077.04	60,077.04	0.00	44,980.00	44,980.00	-25.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3801-3802	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,509,464.08	1,393,825.77	2,903,289.85	1,568,316.00	1,467,537.00	3,035,853.00	4.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	474,816.18	161,465.45	636,281.63	541,728.00	181,969.00	723,697.00	13.7%
Noncapitalized Equipment		4400	84,330.10	31,201.26	115,531.36	96,000.00	15,000.00	111,000.00	-3.9%
Food		4700	0.00	9,252.88	9,252.88	0.00	5,000.00	5,000.00	-46.0%
TOTAL, BOOKS AND SUPPLIES			559,146.28	201,919.59	761,065.87	637,728.00	201,969.00	839,697.00	10.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,201,753.41	1,201,753.41	0.00	820,000.00	820,000.00	-31.8%
Travel and Conferences		5200	72,430.77	81,448.74	153,879.51	134,100.00	69,859.00	203,959.00	32.5%
Dues and Memberships		5300	35,226.67	13,111.20	48,337.87	38,090.00	12,550.00	50,640.00	4.8%
Insurance		5400 - 5499	41,026.77	20,270.23	61,297.00	45,795.00	20,275.00	66,070.00	7.8%
Operations and Housekeeping Services		5500	52,936.57	2,779.47	55,716.04	70,080.00	8,500.00	78,580.00	41.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	351,343.40	23,849.23	375,192.63	540,321.00	31,100.00	571,421.00	52.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	1,240,683.01	567,392.45	1,808,075.46	1,209,806.00	715,849.00	1,925,655.00	6.5%
Communications		5900	130,372.27	0.00	130,372.27	129,772.00	1,500.00	131,272.00	0.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,924,019.46	1,910,604.73	3,834,624.19	2,167,964.00	1,679,633.00	3,847,597.00	0.3%
CAPITAL OUTLAY									

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	35,500.00	0.00	35,500.00	35,500.00	0.00	35,500.00	0.0%
Buildings and Improvements of Buildings		6200	117,016.67	0.00	117,016.67	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	154,319.70	71,042.03	225,361.73	15,000.00	0.00	15,000.00	-93.3%
Equipment Replacement		6500	64,285.30	54,755.33	119,040.63	28,000.00	0.00	28,000.00	-76.5%
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			371,121.67	125,797.36	496,919.03	78,500.00	0.00	78,500.00	-84.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(322,128.55)	322,128.55	0.00	(349,075.00)	349,075.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(28,335.41)	0.00	(28,335.41)	(29,931.00)	0.00	(29,931.00)	5.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(350,463.96)	322,128.55	(28,335.41)	(379,006.00)	349,075.00	(29,931.00)	5.6%
TOTAL, EXPENDITURES			6,668,314.88	6,563,921.41	13,232,236.29	6,693,972.00	6,332,301.00	13,026,273.00	-1.6%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	272,565.82	104,287.62	376,853.44	0.00	112,339.00	112,339.00	-70.2%
(e) TOTAL, INTERFUND TRANSFERS IN			272,565.82	104,287.62	376,853.44	0.00	112,339.00	112,339.00	-70.2%
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	150,000.00	0.00	150,000.00	0.00	0.00	0.00	-100.0%
To: State School Building/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	200,000.00	0.00	200,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			150,000.00	0.00	150,000.00	200,000.00	0.00	200,000.00	33.3%
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									
County School Bldg Aid		8951	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8955	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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other 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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	319,358.75	(319,358.75)	0.00	181,849.00	(181,849.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			319,358.75	(319,358.75)	0.00	181,849.00	(181,849.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			441,924.57	(215,071.13)	226,853.44	(18,151.00)	(69,510.00)	(87,661.00)	-138.6%

			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	5,681,615.88	1,071,714.00	6,753,329.88	5,888,041.00	1,059,859.00	6,947,900.00	2.9%
2) Federal Revenue		8100-8299	0.00	1,352,750.99	1,352,750.99	0.00	1,061,271.00	1,061,271.00	-21.5%
3) Other State Revenue		8300-8599	78,790.37	2,617,004.33	2,695,794.70	64,269.00	2,971,241.00	3,035,510.00	12.6%
4) Other Local Revenue		8600-8799	2,482,799.77	2,032,307.47	4,515,107.24	1,946,365.00	1,309,440.00	3,255,805.00	-27.9%
5) TOTAL, REVENUES			8,243,206.02	7,073,776.79	15,316,982.81	7,898,675.00	6,401,811.00	14,300,486.00	-6.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	6,361.23	1,249,515.54	1,255,876.77	6,500.00	1,689,671.00	1,696,171.00	35.1%
2) Instruction - Related Services	2000-2999		1,863,693.76	906,866.84	2,770,560.60	1,534,195.00	861,050.00	2,395,245.00	-13.5%
3) Pupil Services	3000-3999		585,923.37	2,638,147.05	3,224,070.42	604,538.00	2,440,913.00	3,045,451.00	-5.5%
4) Ancillary Services	4000-4999		116,667.94	831,449.69	948,117.63	166,066.00	513,249.00	679,315.00	-28.4%
5) Community Services	5000-5999		94,194.14	283.48	94,477.62	87,896.00	0.00	87,896.00	-7.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	104,980.00	104,980.00	New
7) General Administration	7000-7999		3,258,240.95	667,826.62	3,926,067.57	3,789,017.00	551,887.00	4,340,904.00	10.6%
8) Plant Services	8000-8999		743,233.49	269,832.19	1,013,065.68	505,760.00	170,551.00	676,311.00	-33.2%
9) Other Outgo	9000-9999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,668,314.88	6,563,921.41	13,232,236.29	6,693,972.00	6,332,301.00	13,026,273.00	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,574,891.14	509,855.38	2,084,746.52	1,204,703.00	69,510.00	1,274,213.00	-38.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		272,585.82	104,287.62	376,853.44	0.00	112,339.00	112,339.00	-70.2%
b) Transfers Out	7600-7629		150,000.00	0.00	150,000.00	200,000.00	0.00	200,000.00	33.3%
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		319,358.75	(319,358.75)	0.00	181,849.00	(181,849.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			441,924.57	(215,071.13)	226,853.44	(18,151.00)	(69,510.00)	(87,661.00)	-138.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,016,815.71	294,784.25	2,311,599.96	1,186,552.00	0.00	1,186,552.00	-48.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		13,635,300.32	3,321,273.52	16,956,573.84	15,652,116.03	3,616,057.77	19,268,173.80	13.6%
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)			13,635,300.32	3,321,273.52	16,956,573.84	15,652,116.03	3,616,057.77	19,268,173.80	13.6%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,635,300.32	3,321,273.52	16,956,573.84	15,652,116.03	3,616,057.77	19,268,173.80	13.6%
2) Ending Balance, June 30 (E + F1e)			15,652,116.03	3,616,057.77	19,268,173.80	16,838,668.03	3,616,057.77	20,454,725.80	6.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores	9712		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	9713		7,050.00	0.00	7,050.00	0.00	0.00	0.00	-100.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	3,616,057.77	3,616,057.77	0.00	3,616,057.77	3,616,057.77	0.0%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		529,289.45	0.00	529,289.45	529,051.00	0.00	529,051.00	0.0%
Unassigned/Unappropriated Amount	9790		15,113,276.58	0.00	15,113,276.58	16,307,117.03	0.00	16,307,117.03	7.9%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
6300	Lottery: Instructional Materials	39,375.41	39,375.41
6333	CA Community Schools Partnership Act - Coordination Grant	142,493.35	142,493.35
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	358,424.21	358,424.21
6546	Mental Health-Related Services	26,482.00	26,482.00
6547	Special Education Early Intervention Preschool Grant	634,846.05	634,846.05
6620	Reversing Opioid Overdoses	39,865.00	39,865.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	13,590.15	13,590.15
7810	Other Restricted State	21.00	21.00
9010	Other Restricted Local	2,361,160.60	2,361,160.60
Total, Restricted Balance		3,616,057.77	3,616,057.77

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	5.89	5.33	5.89	5.89	5.89	5.89
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)	5.89	5.33	5.89	5.89	5.89	5.89
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	5.89	5.33	5.89	5.89	5.89	5.89
4. Adults In Correctional Facilities						
5. County Operations Grant ADA	3,515.44	3,453.64	3,515.44	3,453.74	3,453.74	3,453.74
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	4,274,049.00		4,274,049.00			4,274,049.00
Work in Progress	226,689.00		226,689.00			226,689.00
Total capital assets not being depreciated	4,500,738.00	0.00	4,500,738.00	0.00	0.00	4,500,738.00
Capital assets being depreciated:						
Land Improvements	1,344,521.00		1,344,521.00	8,658.00	10,888.00	1,342,291.00
Buildings	3,392,843.00	1.00	3,392,844.00	7,455.00	251,619.00	3,148,680.00
Equipment	1,668,750.00		1,668,750.00	207,906.00	129,973.00	1,746,683.00
Total capital assets being depreciated	6,406,114.00	1.00	6,406,115.00	224,019.00	392,480.00	6,237,654.00
Accumulated Depreciation for:						
Land Improvements	(638,038.00)		(638,038.00)	(67,590.00)	(10,887.00)	(694,741.00)
Buildings	(2,642,329.00)		(2,642,329.00)	(63,289.00)	(215,608.00)	(2,490,010.00)
Equipment	(1,298,487.00)		(1,298,487.00)	(103,502.00)	(129,973.00)	(1,272,016.00)
Total accumulated depreciation	(4,578,854.00)	0.00	(4,578,854.00)	(234,381.00)	(356,468.00)	(4,456,767.00)
Total capital assets being depreciated, net excluding lease and subscription assets	1,827,260.00	1.00	1,827,261.00	(10,362.00)	36,012.00	1,780,887.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	6,327,998.00	1.00	6,327,999.00	(10,362.00)	36,012.00	6,281,625.00
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

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			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	8,158,414.00		8,158,414.00		1,048,299.00	7,110,115.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	536,258.06		536,258.06	167,988.00		704,246.06	140,156.00
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	8,694,672.06	0.00	8,694,672.06	167,988.00	1,048,299.00	7,814,361.06	140,156.00
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	13,382,236.29
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,321,014.99
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	94,477.62
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	496,919.03
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	150,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	851,504.73
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,592,901.38
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				10,468,319.92
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				0.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				0.00
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.)			9,111,851.87	0.00
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)			9,111,851.87	0.00
B. Required effort (Line A.2 times 90%)			8,200,666.68	0.00
C. Current year expenditures (Line I.E and Line II.B)			10,468,319.92	0.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

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

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2024-25 Actual			2025-26 Actual		
Actual Appropriations Limit and Gann ADA are from COE's prior year Gann data reported to the CDE. LCFF data are from the prior year Annual County LCFF Calculation funding exhibit.						
PRIOR YEAR APPROPRIATIONS LIMIT						
1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)], not to exceed A6)						
Excess is added to Other Services portion.	0.00		0.00			0.00
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	1,526,493.69		1,526,493.69			1,626,912.12
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	1,526,493.69		1,526,493.69			1,626,912.12
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)			0.00			0.00
5. Other ADA (Preload/Line B4, PY column)	3,510.71		3,510.71			3,515.44
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, prior year Annual County LCFF Calculation)						
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, prior year Annual County LCFF Calculation)	0.00		0.00			0.00
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	4,772,691.00		4,772,691.00			4,772,691.00
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2024-25			Adjustments to 2025-26		
8. Reorganizations and Other Transfers						
9. Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)			0.00			0.00
12. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A11)						
13. Adjustments to Other Services Portion (Lines A11 minus A12)	0.00		0.00	0.00		0.00
ADJUSTMENTS TO PRIOR YEAR ADA (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
14. Adjustments to Program ADA						
15. Adjustments to Other ADA						

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	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines C1 through C16)	1,537,212.88	0.00	1,537,212.88	1,520,209.00	0.00	1,520,209.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	1,537,212.88	0.00	1,537,212.88	1,520,209.00	0.00	1,520,209.00
EXCLUDED APPROPRIATIONS						
20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			83,390.59			83,390.59
20b. Qualified Capital Outlay Projects						
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			83,390.59			83,390.59
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	5,217,356.00		5,217,356.00	5,427,691.00		5,427,691.00
26. LCFF State Aid - Prior Years (Object 8019)	(1,239.00)		(1,239.00)	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	5,216,117.00	0.00	5,216,117.00	5,427,691.00	0.00	5,427,691.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	15,316,982.81		15,316,982.81	14,300,486.00		14,300,486.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	666,532.80		666,532.80	350,000.00		350,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			0.00			0.00
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			0.0000			0.0000
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			0.00			0.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			1,526,493.69			1,626,912.12
6. Inflation Adjustment			1.0644			1.0495
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			1.0013			0.9824
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			1,626,912.12			1,677,393.25
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			1,626,912.12			1,677,393.25
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			1,537,212.88			1,520,209.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			173,089.83			240,574.84
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			77,811.46			44,175.83
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			1,615,024.34			1,564,384.83
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)						
14. Total Appropriations Subject to the Limit			95,278.37			196,399.01
a. Local Revenues (Line D12b)			1,615,024.34			
b. State Subventions (Line D13)			95,278.37			
c. Less: Excluded Appropriations (Line C24)			83,390.59			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			1,626,912.12			
15. Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9)			0.00			
SUMMARY						
16. Adjusted Appropriations Limit (Lines D9 plus D15)			1,626,912.12			1,677,393.25
	2025-26 Actual			2026-27 Budget		

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)

688,942.63

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.

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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)

7,418,942.94

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)

9.29%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

0.00

Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals

(Functions 7200-7600, objects 1000-5999, minus Line B9)

909,172.57

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

87,047.03

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	47,169.26
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,043,388.86
9. Carry-Forward Adjustment (Part IV, Line F)	23,090.95
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,066,479.81
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,255,876.77
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,770,560.60
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,013,064.13
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	948,117.63
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	94,477.62
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)	603,707.60
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	29,500.00
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)	1,170,738.52
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,154,237.26
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)	460,573.06
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)	8,404.33
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	254,702.20
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,214,657.75
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
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)	11,978,617.47
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	8.71%
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)	8.90%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

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

A. Indirect costs incurred in the current year (Part III, Line A8)	1,043,388.86
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(2,115.43)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.50%) times Part III, Line B19); zero if negative	23,090.95
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.50%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.50%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	23,090.95
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	23,090.95

Approved
indirect
cost rate: 8.50%

Highest
rate used
in any
program: 8.50%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3310	872,633.34	69,810.66	8.00%
01	3315	39,876.86	3,190.14	8.00%
01	3345	925.93	74.07	8.00%
01	3385	29,385.19	2,350.81	8.00%
01	3410	268,587.23	22,829.91	8.50%
01	5630	39,711.39	3,375.46	8.50%
01	6010	352,472.26	17,623.58	5.00%
01	6333	232,795.56	19,787.62	8.50%
01	6500	1,091,641.44	87,331.31	8.00%
01	6510	227,238.33	18,179.06	8.00%
01	6520	74,097.23	5,927.77	8.00%
01	6547	44,915.69	3,593.26	8.00%
01	6680	34,562.21	2,937.79	8.50%
01	6685	35,714.29	1,785.71	5.00%
01	6690	22,119.82	1,880.18	8.50%
01	7311	9,738.25	827.75	8.50%
01	7366	177,625.75	15,098.18	8.50%
01	7810	89,598.03	7,615.83	8.50%
01	9010	1,094,150.56	37,909.46	3.46%
11	6391	241,134.70	12,041.41	4.99%
12	5810	38,354.83	245.00	0.64%
12	6102	18,495.71	693.00	3.75%
12	6110	180,664.00	15,356.00	8.50%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		39,090.91	39,090.91
2. State Lottery Revenue	8560	470.46		284.50	754.96
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		470.46	0.00	39,375.41	39,845.87
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		0.00	0.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	470.46			470.46
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		470.46	0.00	0.00	470.46
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	39,375.41	39,375.41
D. COMMENTS:					

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

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

	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)	924.64	232,621.41	0.00	59,937.59	472,954.28	0.00	0.00		
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)									
Instructional Goals									
0001 Pre-Kindergarten									
1110 Regular Education, K-12									
3100 Alternative Schools									
3300 Independent Study Centers									
3400 Opportunity Schools									
3500 County Community Schools									
3550 Community Day Schools									
3600 Juvenile Courts									
3700 Specialized Secondary Programs									
3800 Career Technical Education									
4110 Regular Education, Adult									
4620 Adult Correctional Education									
4630 Adult Career Technical Education									
4760 Bilingual									
4850 Migrant Education									
4900 Other Supplemental Education		1.00							
5000-5999 Special Education (allocated to 5001)				.50	1.00				
6000 ROC/P									
Other Goals									
7110 Nonagency - Educational									
7150 Nonagency - Other									
8100 Community Services									
8500 Child Care and Development Services									
8600 County Services to Districts	.05	1.00		1.00					
Other Funds									
- - Adult Education (Fund 11)									
- - Child Development (Fund 12)									
- - Cafeteria (Funds 13 & 61)									

	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)	
	.05	2.00	0.00	1.50	1.00	0.00	0.00
C. Total Allocation Factors							

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule QC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals	0001 Pre-Kindergarten	36,154.51	0.00	36,154.51	4,618.77		40,773.28
	1110 Regular Education, K-12	629,460.05	0.00	629,460.05	80,414.02		709,874.07
	3100 Alternative Schools	0.00	0.00	0.00	0.00		0.00
	3300 Independent Study Centers	0.00	0.00	0.00	0.00		0.00
	3400 Opportunity Schools	0.00	0.00	0.00	0.00		0.00
	3500 County Community 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
	3600 Juvenile Courts	0.00	0.00	0.00	0.00		0.00
	3700 Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
	3800 Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110 Regular Education, Adult	0.00	0.00	0.00	0.00		0.00	
4620 Adult Correctional Education	0.00	0.00	0.00	0.00		0.00	
4630 Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00	
4760 Bilingual	0.00	0.00	0.00	0.00		0.00	
4850 Migrant Education	0.00	0.00	0.00	0.00		0.00	
4900 Other Supplemental Education	1,461,817.17	116,310.71	1,577,927.88	201,581.54		1,779,509.42	
5000-5999 Special Education	3,963,437.01	492,933.48	4,456,370.49	569,304.88		5,025,675.37	
6000 Regional Occupational Ctr/Prg (ROCP)	0.00	0.00	0.00	0.00		0.00	
Other Goals	7110 Nonagency - Educational	851,504.73	0.00	851,504.73	108,780.41		960,285.14
	7150 Nonagency - Other	0.00	0.00	0.00	0.00		0.00
	8100 Community Services	94,477.62	0.00	94,477.62	12,069.59		106,547.21
	8500 Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
8600 County Services to Districts	3,629,821.74	157,193.74	3,787,015.48	483,794.24		4,270,809.72	
Other Costs	Food Services					9,252.88	9,252.88
	Enterprise					0.00	0.00
	Facilities Acquisition & Construction					170,132.72	170,132.72
	Other Outgo					150,000.00	150,000.00
Other Funds ---	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) (lines CAC, line E)		0.00	0.00	187,711.90		187,711.90
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(28,335.41)		(28,335.41)
---	Total County School Service and Charter Schools Funds Expenditures	10,666,472.83	766,437.93	11,432,910.76	1,619,938.94	329,385.60	13,382,236.30

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

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	36,154.51	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	36,154.51
1110	Regular Education, K-12	0.00	554,788.49	74,671.56	0.00	0.00	0.00	0.00			0.00	0.00	629,460.05
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3500	County Community 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
3600	Juvenile Courts	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4900	Other Supplemental Education	11,615.83	0.00	38,362.78	0.00	740,034.40	49,622.02	621,982.14			0.00	0.00	1,481,617.17
5000-5999	Special Education	1,208,106.43	565,571.87	0.00	0.00	1,360,760.72	210,656.27	326,135.49			283,799.90	8,404.33	3,963,437.01
6000	ROC/IP	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	843,819.51	0.00	0.00	7,685.22	0.00	0.00	0.00	0.00	0.00	851,504.73
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		94,477.62	0.00	0.00	0.00	94,477.62
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8600	County Services to Districts		174,367.21	285,433.13	0.00	786,119.32	0.00			2,306,127.63	77,774.45	0.00	3,629,821.74
Total Direct Charged Costs		1,255,876.77	1,294,727.57	1,242,285.98	0.00	2,886,914.44	267,985.51	948,117.63	94,477.62	2,306,127.63	361,574.35	8,404.33	10,666,472.83

* 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	0.00	0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3500	County Community Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3600	Juvenile Courts	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
4900	Other Supplemental Education	116,310.71	0.00	0.00	116,310.71
5000-5999	Special Education (allocated to 5001)	19,979.20	472,954.28	0.00	492,933.48
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
8600	County Services to Districts	157,193.74	0.00	0.00	157,193.74
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		293,483.65	472,954.28	0.00	766,437.93

A.	Central Administration Costs in County School Service and Charter Schools Funds			
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-5999 and 9000, Objects 1000-7999)			600,762.79
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-5999 and 9000, Objects 1000 - 7999)			29,500.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)			930,965.53
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)			87,047.03
5	Total Central Administration Costs in County School Service and Charter Schools Funds			1,648,275.35
B.	Direct Charged and Allocated Costs in County School Service and Charter Schools Funds			
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)			10,666,472.83
2	Total Allocated Costs (from Form PCR, Column 2, Total)			766,437.93
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds			11,432,910.76
C.	Direct Charged Costs in Other Funds			
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)			254,702.20
2	Child Development (Fund 12, Objects 1000-5999, except 5100)			1,214,657.75
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)			0.00
4	Foundation (Funds 18 & 57, Objects 1000-5999, except 5100)			0.00
5	Total Direct Charged Costs in Other Funds			1,469,359.95
D.	Total Direct Charged and Allocated Costs (B3 + C5)			12,902,270.71
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)			12.78%

Type of Activity	Food Services (Function 3700)	Enterprises (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	9,252.88				9,252.88
Enterprises (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			170,132.72		170,132.72
Other Outgo (Objects 1000 - 7899)				150,000.00	150,000.00
Total Other Costs	9,252.88	0.00	170,132.72	150,000.00	329,385.60

Lassen County Office of Education
Lassen County

Unaudited Actuals
2025-26
County School Service Fund
Special Education Revenue
Allocations
Setup

18 10181 0000000
Form SEAS
G8ANMFM33S(2025-26)

Current LEA:	18-10181-0000000 Lassen County Office of Education	
Selected SELPA:	AL	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		
ID	SELPA-TITLE	DATE APPROVED
AL	Lassen County	(from Form SEA)

Description	2025-26 Actual	2026-27 Budget	% Diff.
SELPA Name: Lassen County (AL)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
I. Federal IDEA Local Assistance Grants - Preschool			0.00%
J. Federal IDEA - Section 619 Preschool			0.00%
K. Other Federal Discretionary Grants			0.00%
L. Other Adjustments			0.00%
M. Total SELPA Revenues (Sum lines H through L)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Lassen County Office of Education (AL00)			0.0%
Janesville Union Elementary (AL01)			0.0%
Lassen Union High (AL02)			0.0%
Susanville Elementary (AL03)			0.0%
Big Valley Joint Unified (AL04)			0.0%
Johnstonville Elementary (AL05)			0.0%
Ravendale-Termo Elementary (AL06)			0.0%
Richmond Elementary (AL07)			0.0%
Shaffer Union Elementary (AL08)			0.0%
Westwood Unified (AL09)			0.0%
Fort Sage Unified (AL10)			0.0%
Long Valley (ALA01)			0.0%
Thompson Peak Charter (ALA02)			0.0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)	0.00	0.00	0.00%
Preparer Name: _____			
Title: _____			
Phone: _____			

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	0.00	0.00	(28,335.41)				
Other Sources/Uses Detail					376,853.44	150,000.00		
Fund Reconciliation							0.00	1,403,602.94
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							1,403,602.94	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	12,041.41	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	16,294.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	272,565.82		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					150,000.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	104,287.62		
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
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								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	28,335.41	(28,335.41)	526,853.44	526,853.44	1,403,602.94	1,403,602.94