Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	3,152,699.90	0.00	3,152,699.90	3,395,670.00	0.00	3,395,670.00	7.7%
2) Federal Revenue		8100-8299	0.00	1,719,252.57	1,719,252.57	0.00	2,551,877.00	2,551,877.00	48.4%
3) Other State Revenue		8300-8599	32,550.38	1,547,540.01	1,580,090.39	15,613.00	1,776,375.00	1,791,988.00	13.4%
4) Other Local Revenue		8600-8799	1,061,736.68	1,364,133.00	2,425,869.68	1,015,518.00	1,603,092.00	2,618,610.00	7.9%
5) TOTAL, REVENUES			4,246,986.96	4,630,925.58	8,877,912.54	4,426,801.00	5,931,344.00	10,358,145.00	16.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	976,663.56	959,908.57	1,936,572.13	906,159.00	1,131,784.00	2,037,943.00	5.2%
2) Classified Salaries		2000-2999	1,487,328.25	1,137,330.98	2,624,659.23	1,683,985.00	1,224,710.00	2,908,695.00	10.8%
3) Employee Benefits		3000-3999	1,216,539.34	1,196,909.66	2,413,449.00	1,299,338.00	1,363,352.00	2,662,690.00	10.3%
4) Books and Supplies		4000-4999	137,951.63	224,083.90	362,035.53	131,793.00	364,744.00	496,537.00	37.2%
5) Services and Other Operating Expenditures		5000-5999	873,621.18	1,055,131.16	1,928,752.34	652,534.00	970,664.00	1,623,198.00	-15.8%
6) Capital Outlay		6000-6999	54,891.86	0.00	54,891.86	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	265,215.14	0.00	265,215.14	0.00	0.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(269,101.23)	269,101.23	0.00	(313,627.00)	313,627.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,743,109.73	4,842,465.50	9,585,575.23	4,360,182.00	5,368,881.00	9,729,063.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(496,122.77)	(211,539.92)	(707,662.69)	66,619.00	562,463.00	629,082.00	-188.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	315,343.99	0.00	315,343.99	7,284.00	0.00	7,284.00	-97.7%
b) Transfers Out		7600-7629	0.00	0.00	0.00	178,934.00	0.00	178,934.00	New
2) Other Sources/Uses									
a) Sources		8930-8979	72,258.09	0.00	72,258.09	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	38,117.00	150,000.00	188,117.00	0.00	150,000.00	150,000.00	-20.3%
3) Contributions		8980-8999	(169,068.26)	169,068.26	0.00	(256,542.00)	256,542.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			180,416.82	19,068.26	199,485.08	(428,192.00)	106,542.00	(321,650.00)	-261.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(315,705.95)	(192,471.66)	(508,177.61)	(361,573.00)	669,005.00	307,432.00	-160.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,618,840.21	2,940,026.15	5,558,866.36	2,303,134.26	2,747,554.49	5,050,688.75	-9.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			2,618,840.21	2,940,026.15	5,558,866.36	2,303,134.26	2,747,554.49	5,050,688.75	-9.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,618,840.21	2,940,026.15	5,558,866.36	2,303,134.26	2,747,554.49	5,050,688.75	-9.1%
2) Ending Balance, June 30 (E + F1e)			2,303,134.26	2,747,554.49	5,050,688.75	1,941,561.26	3,416,559.49	5,358,120.75	6.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,747,554.49	2,747,554.49	0.00	3,428,064.49	3,428,064.49	24.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,814,449.26	0.00	1,814,449.26	1,527,736.26	0.00	1,527,736.26	-15.8%
Reserve for Cash Flow (HR 2389 Fed Facilities)	0000	9780	*1,047,200.05*		*1,047,200.05*			*0.00*	
Reserve for Revenue Volatility due to Expiring Grants	0000	9780	*762,197.94*		*762,197.94*			*0.00*	
Reserve for Cash Flow (HR 2389 Fed Facilities)	0000	9780			*0.00*	*1,047,200.05*		*1,047,200.05*	
Investment in Safety & Security	0000	9780			*0.00*	*450,000.00*		*450,000.00*	
Reserve for Revenue Volatility due to Expiring Grants	0000	9780			*0.00*	*25,484.94*		*25,484.94*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	488,685.00	0.00	488,685.00	402,320.00	0.00	402,320.00	-17.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	11,505.00	(11,505.00)	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	3,294,960.74	456,307.74	3,751,268.48				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	183,937.48	3,054,799.91	3,238,737.39				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			3,478,898.22	3,511,107.65	6,990,005.87				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,175,763.96	208,152.33	1,383,916.29				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	555,400.83	555,400.83				
6) TOTAL, LIABILITIES			1,175,763.96	763,553.16	1,939,317.12				
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)			2,303,134.26	2,747,554.49	5,050,688.75				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,801,246.00	0.00	1,801,246.00	2,472,433.00	0.00	2,472,433.00	37.3%
Education Protection Account State Aid - Current Year		8012	1,513,292.00	0.00	1,513,292.00	863,237.00	0.00	863,237.00	-43.0%
State Aid - Prior Years		8019	(219,786.00)	0.00	(219,786.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	491.71	0.00	491.71	484.00	0.00	484.00	-1.6%
Timber Yield Tax		8022	5,200.48	0.00	5,200.48	9,011.00	0.00	9,011.00	73.3%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
County & District Taxes									
Secured Roll Taxes		8041	44,756.83	0.00	44,756.83	42,724.00	0.00	42,724.00	-4.5%
Unsecured Roll Taxes		8042	978.92	0.00	978.92	868.00	0.00	868.00	-11.3%
Prior Years' Taxes		8043	51.49	0.00	51.49	62.00	0.00	62.00	20.4%
Supplemental Taxes		8044	822.86	0.00	822.86	1,134.00	0.00	1,134.00	37.8%
Education Revenue Augmentation Fund (ERAF)		8045	3,697.81	0.00	3,697.81	4,014.00	0.00	4,014.00	8.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,947.80	0.00	1,947.80	1,703.00	0.00	1,703.00	-12.6%
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			3,152,699.90	0.00	3,152,699.90	3,395,670.00	0.00	3,395,670.00	7.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,152,699.90	0.00	3,152,699.90	3,395,670.00	0.00	3,395,670.00	7.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	4,544.00	4,544.00	0.00	4,783.00	4,783.00	5.3%
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		95,091.00	95,091.00		104,405.00	104,405.00	9.8%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title I, Part 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		12,675.00	12,675.00		12,598.00	12,598.00	-0.6%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00		1,900.00	1,900.00	New
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		166,587.57	166,587.57		67,066.00	67,066.00	-59.7%
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	1,440,355.00	1,440,355.00	0.00	2,361,125.00	2,361,125.00	63.9%
TOTAL, FEDERAL REVENUE			0.00	1,719,252.57	1,719,252.57	0.00	2,551,877.00	2,551,877.00	48.4%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	6,354.00	0.00	6,354.00	6,354.00	0.00	6,354.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,051.27	2,429.72	7,480.99	8,800.00	3,700.00	12,500.00	67.1%
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		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		75,000.00	75,000.00		75,000.00	75,000.00	0.0%
California Clean Energy Jobs Act	6230	8590		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)	
Career Technical Education Incentive Grant Program	6387	8590		474,267.72	474,267.72		650,224.00	650,224.00	37.1%
Arts and Music in Schools (Prop 28)	6770	8590		5,542.00	5,542.00		5,542.00	5,542.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	21,145.11	990,300.57	1,011,445.68	459.00	1,041,909.00	1,042,368.00	3.1%
TOTAL, OTHER STATE REVENUE			32,550.38	1,547,540.01	1,580,090.39	15,613.00	1,776,375.00	1,791,988.00	13.4%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	140,078.07	0.00	140,078.07	125,000.00	0.00	125,000.00	-10.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,676.25)	0.00	(4,676.25)	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	5,730.34	0.00	5,730.34	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	574,479.52	1,364,133.00	1,938,612.52	489,735.00	1,603,092.00	2,092,827.00	8.0%
Tuition		8710	285,333.00	0.00	285,333.00	346,798.00	0.00	346,798.00	21.5%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	60,792.00	0.00	60,792.00	53,985.00	0.00	53,985.00	-11.2%
TOTAL, OTHER LOCAL REVENUE			1,061,736.68	1,364,133.00	2,425,869.68	1,015,518.00	1,603,092.00	2,618,610.00	7.9%
TOTAL, REVENUES			4,246,986.96	4,630,925.58	8,877,912.54	4,426,801.00	5,931,344.00	10,358,145.00	16.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	261,278.42	389,308.40	650,586.82	155,879.00	367,493.00	523,372.00	-19.6%
Certificated Pupil Support Salaries		1200	289,110.94	149,188.83	438,299.77	312,197.00	462,012.00	774,209.00	76.6%
Certificated Supervisors' and Administrators' Salaries		1300	426,274.20	421,411.34	847,685.54	438,083.00	302,279.00	740,362.00	-12.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			976,663.56	959,908.57	1,936,572.13	906,159.00	1,131,784.00	2,037,943.00	5.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	59,980.28	111,905.82	171,886.10	60,376.00	132,384.00	192,760.00	12.1%
Classified Support Salaries		2200	308,220.71	296,500.60	604,721.31	328,153.00	285,317.00	613,470.00	1.4%
Classified Supervisors' and Administrators' Salaries		2300	411,400.34	251,075.60	662,475.94	521,894.00	299,017.00	820,911.00	23.9%
Clerical, Technical and Office Salaries		2400	330,977.08	195,046.74	526,023.82	380,325.00	170,337.00	550,662.00	4.7%
Other Classified Salaries		2900	376,749.84	282,802.22	659,552.06	393,237.00	337,655.00	730,892.00	10.8%
TOTAL, CLASSIFIED SALARIES			1,487,328.25	1,137,330.98	2,624,659.23	1,683,985.00	1,224,710.00	2,908,695.00	10.8%
EMPLOYEE BENEFITS									

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
STRS		3101-3102	171,634.58	314,500.74	486,135.32	157,852.00	385,653.00	543,505.00	11.8%
PERS		3201-3202	400,613.78	323,097.97	723,711.75	456,593.00	338,203.00	794,796.00	9.8%
OASDI/Medicare/Alternative		3301-3302	126,637.00	105,602.75	232,239.75	142,531.00	112,754.00	255,285.00	9.9%
Health and Welfare Benefits		3401-3402	413,620.21	362,133.91	775,754.12	430,066.00	424,733.00	854,799.00	10.2%
Unemployment Insurance		3501-3502	1,161.61	1,053.35	2,214.96	1,262.00	1,166.00	2,428.00	9.6%
Workers' Compensation		3601-3602	102,872.16	90,520.94	193,393.10	111,034.00	100,843.00	211,877.00	9.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,216,539.34	1,196,909.66	2,413,449.00	1,299,338.00	1,363,352.00	2,662,690.00	10.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	394.10	394.10	0.00	927.00	927.00	135.2%
Books and Other Reference Materials		4200	454.20	10,467.66	10,921.86	1,255.00	13,600.00	14,855.00	36.0%
Materials and Supplies		4300	95,608.32	174,324.26	269,932.58	95,739.00	215,338.00	311,077.00	15.2%
Noncapitalized Equipment		4400	41,889.11	38,897.88	80,786.99	34,799.00	134,879.00	169,678.00	110.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			137,951.63	224,083.90	362,035.53	131,793.00	364,744.00	496,537.00	37.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	6,283.00	6,283.00	0.00	6,796.00	6,796.00	8.2%
Travel and Conferences		5200	108,012.19	233,987.33	341,999.52	54,494.00	199,583.00	254,077.00	-25.7%
Dues and Memberships		5300	79,986.49	1,000.00	80,986.49	83,853.00	1,150.00	85,003.00	5.0%
Insurance		5400 - 5499	5,221.21	0.00	5,221.21	5,500.00	304.00	5,804.00	11.2%
Operations and Housekeeping Services		5500	806.88	0.00	806.88	11,000.00	0.00	11,000.00	1,263.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	102,649.44	35,298.01	137,947.45	91,195.00	27,068.00	118,263.00	-14.3%
Transfers of Direct Costs		5710	(773.30)	773.30	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(35,304.00)	0.00	(35,304.00)	(140,839.00)	0.00	(140,839.00)	298.9%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	574,586.98	777,429.22	1,352,016.20	534,518.00	735,463.00	1,269,981.00	-6.1%
Communications		5900	38,435.29	360.30	38,795.59	12,813.00	300.00	13,113.00	-66.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			873,621.18	1,055,131.16	1,928,752.34	652,534.00	970,664.00	1,623,198.00	-15.8%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	54,891.86	0.00	54,891.86	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			54,891.86	0.00	54,891.86	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	97,717.05	0.00	97,717.05	0.00	0.00	0.00	-100.0%
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	15,563.06	0.00	15,563.06	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	151,935.03	0.00	151,935.03	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			265,215.14	0.00	265,215.14	0.00	0.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(269,101.23)	269,101.23	0.00	(313,627.00)	313,627.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(269,101.23)	269,101.23	0.00	(313,627.00)	313,627.00	0.00	0.0%
TOTAL, EXPENDITURES			4,743,109.73	4,842,465.50	9,585,575.23	4,360,182.00	5,368,881.00	9,729,063.00	1.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	315,343.99	0.00	315,343.99	7,284.00	0.00	7,284.00	-97.7%
(a) TOTAL, INTERFUND TRANSFERS IN			315,343.99	0.00	315,343.99	7,284.00	0.00	7,284.00	-97.7%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	178,934.00	0.00	178,934.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	178,934.00	0.00	178,934.00	New
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		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	72,258.09	0.00	72,258.09	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			72,258.09	0.00	72,258.09	0.00	0.00	0.00	-100.0%
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	38,117.00	150,000.00	188,117.00	0.00	150,000.00	150,000.00	-20.3%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
(d) TOTAL, USES			38,117.00	150,000.00	188,117.00	0.00	150,000.00	150,000.00	-20.3%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(169,068.26)	169,068.26	0.00	(256,542.00)	256,542.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(169,068.26)	169,068.26	0.00	(256,542.00)	256,542.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			180,416.82	19,068.26	199,485.08	(428,192.00)	106,542.00	(321,650.00)	-261.2%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	3,152,699.90	0.00	3,152,699.90	3,395,670.00	0.00	3,395,670.00	7.7%
2) Federal Revenue		8100-8299	0.00	1,719,252.57	1,719,252.57	0.00	2,551,877.00	2,551,877.00	48.4%
3) Other State Revenue		8300-8599	32,550.38	1,547,540.01	1,580,090.39	15,613.00	1,776,375.00	1,791,988.00	13.4%
4) Other Local Revenue		8600-8799	1,061,736.68	1,364,133.00	2,425,869.68	1,015,518.00	1,603,092.00	2,618,610.00	7.9%
5) TOTAL, REVENUES			4,246,986.96	4,630,925.58	8,877,912.54	4,426,801.00	5,931,344.00	10,358,145.00	16.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		873,128.55	1,853,114.79	2,726,243.34	640,327.00	1,856,681.00	2,497,008.00	-8.4%
2) Instruction - Related Services	2000-2999		812,717.95	1,151,360.89	1,964,078.84	811,222.00	895,668.00	1,706,890.00	-13.1%
3) Pupil Services	3000-3999		652,044.45	1,568,797.59	2,220,842.04	856,561.00	2,302,905.00	3,159,466.00	42.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		144,096.55	0.00	144,096.55	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		1,826,203.06	269,192.23	2,095,395.29	1,739,621.00	313,627.00	2,053,248.00	-2.0%
8) Plant Services	8000-8999		169,704.03	0.00	169,704.03	312,451.00	0.00	312,451.00	84.1%
9) Other Outgo	9000-9999	Except 7600-7699	265,215.14	0.00	265,215.14	0.00	0.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			4,743,109.73	4,842,465.50	9,585,575.23	4,360,182.00	5,368,881.00	9,729,063.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(496,122.77)	(211,539.92)	(707,662.69)	66,619.00	562,463.00	629,082.00	-188.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	315,343.99	0.00	315,343.99	7,284.00	0.00	7,284.00	-97.7%
b) Transfers Out		7600-7629	0.00	0.00	0.00	178,934.00	0.00	178,934.00	New
2) Other Sources/Uses									
a) Sources		8930-8979	72,258.09	0.00	72,258.09	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	38,117.00	150,000.00	188,117.00	0.00	150,000.00	150,000.00	-20.3%
3) Contributions		8980-8999	(169,068.26)	169,068.26	0.00	(256,542.00)	256,542.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			180,416.82	19,068.26	199,485.08	(428,192.00)	106,542.00	(321,650.00)	-261.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(315,705.95)	(192,471.66)	(508,177.61)	(361,573.00)	669,005.00	307,432.00	-160.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,618,840.21	2,940,026.15	5,558,866.36	2,303,134.26	2,747,554.49	5,050,688.75	-9.1%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
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)			2,618,840.21	2,940,026.15	5,558,866.36	2,303,134.26	2,747,554.49	5,050,688.75	-9.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,618,840.21	2,940,026.15	5,558,866.36	2,303,134.26	2,747,554.49	5,050,688.75	-9.1%
2) Ending Balance, June 30 (E + F1e)			2,303,134.26	2,747,554.49	5,050,688.75	1,941,561.26	3,416,559.49	5,358,120.75	6.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,747,554.49	2,747,554.49	0.00	3,428,064.49	3,428,064.49	24.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,814,449.26	0.00	1,814,449.26	1,527,736.26	0.00	1,527,736.26	-15.8%
Reserve for Cash Flow (HR 2389 Fed Facilities)	0000	9780	*1,047,200.05*		*1,047,200.05*			*0.00*	
Reserve for Revenue Volatility due to Expiring Grants	0000	9780	*762,197.94*		*762,197.94*			*0.00*	
Reserve for Cash Flow (HR 2389 Fed Facilities)	0000	9780			*0.00*	*1,047,200.05*		*1,047,200.05*	
Investment in Safety & Security	0000	9780			*0.00*	*450,000.00*		*450,000.00*	
Reserve for Revenue Volatility due to Expiring Grants	0000	9780			*0.00*	*25,484.94*		*25,484.94*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	488,685.00	0.00	488,685.00	402,320.00	0.00	402,320.00	-17.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	11,505.00	(11,505.00)	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5810	Other Restricted Federal	0.00	469,661.00
6019	Student Support and Professional Development Discretionary Block Grant	7,426.00	14,852.00
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	83,375.17	82,578.17
6230	California Clean Energy Jobs Act	114,023.00	114,023.00
6300	Lottery: Instructional Materials	5,886.19	1,310.19
6332	CA Community Schools Partnership Act - Implementation Grant	267,823.53	108,267.53
6333	CA Community Schools Partnership Act - Coordination Grant	408,387.08	329,086.08
6383	Golden State Pathways Program	0.00	125,018.00
6387	Career Technical Education Incentive Grant Program	0.00	240,427.00
6620	Reversing Opioid Overdoses	14,083.00	4,717.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	6,790.30	6,790.30
7399	LCFF Equity Multiplier	198,896.38	254,360.38
7435	Learning Recovery Emergency Block Grant	3,653.00	7,306.00
7810	Other Restricted State	798,388.06	276,062.06
9010	Other Restricted Local	838,822.78	1,393,605.78
Total, Restricted Balance		2,747,554.49	3,428,064.49

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	5,197,088.00	5,458,351.00	5.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	498,655.45	812,375.00	62.9%
4) Other Local Revenue		8600-8799	111,956.30	100,000.00	-10.7%
5) TOTAL, REVENUES			5,807,699.75	6,370,726.00	9.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,989,674.96	2,073,731.00	4.2%
2) Classified Salaries		2000-2999	387,266.36	465,374.00	20.2%
3) Employee Benefits		3000-3999	1,207,214.85	1,549,048.00	28.3%
4) Books and Supplies		4000-4999	451,742.57	434,015.00	-3.9%
5) Services and Other Operating Expenditures		5000-5999	1,162,809.45	1,153,301.00	-0.8%
6) Capital Outlay		6000-6999	95,583.23	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	124,561.59	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,418,853.01	5,675,469.00	4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			388,846.74	695,257.00	78.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	79,611.59	0.00	-100.0%
b) Uses		7630-7699	1,106,093.81	666,554.00	-39.7%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,026,482.22)	(666,554.00)	-35.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(637,635.48)	28,703.00	-104.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,523,072.07	1,885,436.59	-25.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,523,072.07	1,885,436.59	-25.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,523,072.07	1,885,436.59	-25.3%
2) Ending Balance, June 30 (E + F1e)			1,885,436.59	1,914,139.59	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	615,564.91	960,396.91	56.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,269,871.68	953,742.68	-24.9%
Reserve for Economic Uncertainties @ 5%	0000	9780		*326,248.00*	
Reserve for Revenue Volatility and Expenditure Increases	0000	9780		*594,941.68*	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,024,159.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	281,706.13		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,305,865.59		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	420,429.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			420,429.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,885,436.59		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	3,441,175.00	4,392,565.00	27.6%
Education Protection Account State Aid - Current Year		8012	1,794,747.00	1,065,786.00	-40.6%
State Aid - Prior Years		8019	(38,834.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,197,088.00	5,458,351.00	5.0%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	15,096.00	15,096.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	96,303.81	101,000.00	4.9%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	58,406.00	58,405.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	328,849.64	637,874.00	94.0%
TOTAL, OTHER STATE REVENUE			498,655.45	812,375.00	62.9%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	114,307.67	100,000.00	-12.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,362.47)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	11.10	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			111,956.30	100,000.00	-10.7%
TOTAL, REVENUES			5,807,699.75	6,370,726.00	9.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,653,392.92	1,730,923.00	4.7%
Certificated Pupil Support Salaries		1200	89,503.00	92,366.00	3.2%
Certificated Supervisors' and Administrators' Salaries		1300	246,779.04	250,442.00	1.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,989,674.96	2,073,731.00	4.2%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Instructional Salaries		2100	95,789.50	137,381.00	43.4%
Classified Support Salaries		2200	279,066.88	315,483.00	13.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	12,409.98	12,510.00	0.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			387,266.36	465,374.00	20.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	514,221.72	538,152.00	4.7%
PERS		3201-3202	125,455.91	120,021.00	-4.3%
OASDI/Medicare/Alternative		3301-3302	62,228.83	70,674.00	13.6%
Health and Welfare Benefits		3401-3402	345,533.75	658,966.00	90.7%
Unemployment Insurance		3501-3502	1,130.09	1,268.00	12.2%
Workers' Compensation		3601-3602	130,460.24	112,759.00	-13.6%
OPEB, Allocated		3701-3702	28,184.31	47,208.00	67.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,207,214.85	1,549,048.00	28.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	3,277.00	New
Books and Other Reference Materials		4200	8,879.86	9,485.00	6.8%
Materials and Supplies		4300	365,822.80	400,039.00	9.4%
Noncapitalized Equipment		4400	77,039.91	21,214.00	-72.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			451,742.57	434,015.00	-3.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	30,217.00	28,344.00	-6.2%
Travel and Conferences		5200	38,728.14	44,934.00	16.0%
Dues and Memberships		5300	2,530.00	2,634.00	4.1%
Insurance		5400-5499	3,351.79	6,704.00	100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	29,285.38	27,453.00	-6.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	35,304.00	140,839.00	298.9%
Professional/Consulting Services and Operating Expenditures		5800-5899	1,018,200.17	897,793.00	-11.8%
Communications		5900	5,192.97	4,600.00	-11.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,162,809.45	1,153,301.00	-0.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	95,583.23	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			95,583.23	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Debt Service - Interest		7438	6,766.99	0.00	-100.0%
Other Debt Service - Principal		7439	117,794.60	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			124,561.59	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,418,853.01	5,675,469.00	4.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	79,611.59	0.00	-100.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			79,611.59	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	1,106,093.81	666,554.00	-39.7%
(d) TOTAL, USES			1,106,093.81	666,554.00	-39.7%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,026,482.22)	(666,554.00)	-35.1%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	5,197,088.00	5,458,351.00	5.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	498,655.45	812,375.00	62.9%
4) Other Local Revenue		8600-8799	111,956.30	100,000.00	-10.7%
5) TOTAL, REVENUES			5,807,699.75	6,370,726.00	9.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,848,060.13	4,045,091.00	5.1%
2) Instruction - Related Services	2000-2999		1,057,430.53	921,691.00	-12.8%
3) Pupil Services	3000-3999		229,228.99	358,457.00	56.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		123,850.52	313,413.00	153.1%
8) Plant Services	8000-8999		35,721.25	36,817.00	3.1%
9) Other Outgo	9000-9999	Except 7600-7699	124,561.59	0.00	-100.0%
10) TOTAL, EXPENDITURES			5,418,853.01	5,675,469.00	4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			388,846.74	695,257.00	78.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	79,611.59	0.00	-100.0%
b) Uses		7630-7699	1,106,093.81	666,554.00	-39.7%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,026,482.22)	(666,554.00)	-35.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(637,635.48)	28,703.00	-104.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,523,072.07	1,885,436.59	-25.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,523,072.07	1,885,436.59	-25.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,523,072.07	1,885,436.59	-25.3%
2) Ending Balance, June 30 (E + F1e)			1,885,436.59	1,914,139.59	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	615,564.91	960,396.91	56.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,269,871.68	953,742.68	-24.9%
Reserve for Economic Uncertainties @ 5%	0000	9780		*326,248.00*	
Reserve for Revenue Volatility and Expenditure Increases	0000	9780		*594,941.68*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
6019	Student Support and Professional Development Discretionary Block Grant	0.00	341,377.00
6212	Literacy Instruction Professional Development	6,281.00	6,281.00
6230	California Clean Energy Jobs Act	212,006.00	212,006.00
6300	Lottery: Instructional Materials	50,226.80	27,593.80
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	48,257.18	48,257.18
7311	Classified School Employee Professional Development Block Grant	797.00	797.00
7339	Dual Enrollment Opportunities	236,047.64	261,047.64
7435	Learning Recovery Emergency Block Grant	61,259.03	62,389.03
7810	Other Restricted State	690.26	648.26
Total, Restricted Balance		615,564.91	960,396.91

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	42,013.37	0.00	-100.0%
5) TOTAL, REVENUES			42,013.37	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	107,922.00	New
3) Employee Benefits		3000-3999	(364,673.00)	67,808.00	-118.6%
4) Books and Supplies		4000-4999	32,043.00	2,761.00	-91.4%
5) Services and Other Operating Expenses		5000-5999	47.02	443.00	842.2%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			(332,582.98)	178,934.00	-153.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			374,596.35	(178,934.00)	-147.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	178,934.00	New
b) Transfers Out		7600-7629	134,940.81	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(134,940.81)	178,934.00	-232.6%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			239,655.54	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(239,546.77)	108.77	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(239,546.77)	108.77	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(239,546.77)	108.77	-100.0%
2) Ending Net Position, June 30 (E + F1e)			108.77	108.77	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	108.77	108.77	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(13,581.42)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	251.87		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	27,708.07		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			14,378.52		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	(7,702.00)		
2) TOTAL, DEFERRED OUTFLOWS			(7,702.00)		
I. LIABILITIES					
1) Accounts Payable		9500	9,622.75		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			9,622.75		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	(3,055.00)		
2) TOTAL, DEFERRED INFLOWS			(3,055.00)		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			108.77		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	41,904.60	0.00	-100.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	108.77	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			42,013.37	0.00	-100.0%
TOTAL, REVENUES			42,013.37	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	107,922.00	New
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	107,922.00	New
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	(343,379.00)	28,506.00	-108.3%
OASDI/Medicare/Alternative		3301-3302	0.00	8,085.00	New
Health and Welfare Benefits		3401-3402	0.00	26,440.00	New
Unemployment Insurance		3501-3502	0.00	53.00	New

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	4,724.00	New
OPEB, Allocated		3701-3702	(21,294.00)	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			(364,673.00)	67,808.00	-118.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	16,319.96	2,761.00	-83.1%
Noncapitalized Equipment		4400	15,723.04	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			32,043.00	2,761.00	-91.4%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	47.02	443.00	842.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			47.02	443.00	842.2%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			(332,582.98)	178,934.00	-153.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	178,934.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	178,934.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	134,940.81	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			134,940.81	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a-b+e)			(134,940.81)	178,934.00	-232.6%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	42,013.37	0.00	-100.0%
5) TOTAL, REVENUES			42,013.37	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		(332,582.98)	178,934.00	-153.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			(332,582.98)	178,934.00	-153.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			374,596.35	(178,934.00)	-147.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	178,934.00	New
b) Transfers Out		7600-7629	134,940.81	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(134,940.81)	178,934.00	-232.6%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			239,655.54	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(239,546.77)	108.77	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(239,546.77)	108.77	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(239,546.77)	108.77	-100.0%
2) Ending Net Position, June 30 (E + F1e)			108.77	108.77	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	108.77	108.77	0.0%

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

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,020.00	2,994.00	3,090.00	3,020.00	3,020.00	3,090.00
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,020.00	2,994.00	3,090.00	3,020.00	3,020.00	3,090.00
5. District Funded County Program ADA						
a. County Community Schools				19.00	19.00	19.00
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	19.00	19.00	19.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,020.00	2,994.00	3,090.00	3,039.00	3,039.00	3,109.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]				1.40	1.40	1.40
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	1.40	1.40	1.40
2. District Funded County Program ADA						
a. County Community Schools	19.00	21.00	21.00	19.00	19.00	19.00
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	19.00	21.00	21.00	19.00	19.00	19.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	19.00	21.00	21.00	20.40	20.40	20.40
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	660.00	660.00	660.00	657.00	657.00	657.00
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	660.00	660.00	660.00	657.00	657.00	657.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	660.00	660.00	660.00	657.00	657.00	657.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	158,388.00		158,388.00			158,388.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	158,388.00	0.00	158,388.00	0.00	0.00	158,388.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	756,429.73		756,429.73			756,429.73
Equipment	63,454.63		63,454.63			63,454.63
Total capital assets being depreciated	819,884.36	0.00	819,884.36	0.00	0.00	819,884.36
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(13,870.00)		(13,870.00)			(13,870.00)
Equipment			0.00			0.00
Total accumulated depreciation	(13,870.00)	0.00	(13,870.00)	0.00	0.00	(13,870.00)
Total capital assets being depreciated, net excluding lease and subscription assets	806,014.36	0.00	806,014.36	0.00	0.00	806,014.36
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	964,402.36	0.00	964,402.36	0.00	0.00	964,402.36
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

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	42.77%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$0.00
	Adjusted Appropriations Limit	$2,218,429.39
	Appropriations Subject to Limit	$2,218,429.39
	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	7.23%
	Fixed-with-carry-forward indirect cost rate for use in 2027-28 subject to CDE approval.	

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: _____ Date: _____

County Superintendent/Designee

(Original signature required)

Printed Name: Jeff Harris Title: Superintendent

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

For County Office of Education:

Greg Bowen
Name

Asst. Supt. of Business
Title

707-464-0734
Telephone

gbowen@dnusd.org
E-mail Address

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	16,298,639.05
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,733,647.82
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	150,475.09
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	292,059.68
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	1,294,210.81
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	285,333.00
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)				2,022,078.58
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)				12,542,912.65

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)	660.00
B. Expenditures per ADA (Line I.E divided by Line II.A)	19,004.41

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.)	12,541,056.05	36,896.31
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)	12,541,056.05	36,896.31
B. Required effort (Line A.2 times 90%)	11,286,950.45	33,206.68
C. Current year expenditures (Line I.E and Line II.B)	12,542,912.65	19,004.41
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	14,202.27
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%	42.77%

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.	294,854.00		294,854.00			294,854.00
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	2,123,923.87		2,123,923.87			1,923,575.39
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	2,418,777.87		2,418,777.87			2,218,429.39
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)			0.00			0.00
5. Other ADA (Preload/Line B4, PY column)	3,077.50		3,077.50			3,020.00
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, prior year Annual County LCFF Calculation)	294,854.00		294,854.00			294,854.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, prior year Annual County LCFF Calculation)	1,639,861.00		1,639,861.00			1,639,861.00
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	**Adjustments to 2024-25**			**Adjustments to 2025-26**		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
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)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)			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						

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
B. CURRENT YEAR GANN ADA						
CURRENT YEAR PROGRAM ADA	2025-26 Annual Report			2026-27 Annual Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the COE						
1. Total County Program ADA (Form A, Line B1d)	0.00		0.00	1.40		1.40
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	0.00		0.00	0.00		0.00
3. Total Current Year ADA (Lines B1 through B2)	0.00	0.00	0.00	1.40	0.00	1.40
	2025-26 P2 Report			2026-27 P2 Estimate		
CURRENT YEAR DISTRICT ADA						
4. Total District Gann ADA (Sum of all District Form GANN, Line B3)			3,020.00			3,020.00
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2025-26 Actual			2026-27 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	491.71		491.71	484.00		484.00
2. Timber Yield Tax (Object 8022)	5,200.48		5,200.48	9,011.00		9,011.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	44,756.83		44,756.83	42,724.00		42,724.00
5. Unsecured Roll Taxes (Object 8042)	978.92		978.92	868.00		868.00
6. Prior Years' Taxes (Object 8043)	51.49		51.49	62.00		62.00
7. Supplemental Taxes (Object 8044)	822.86		822.86	1,134.00		1,134.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	3,697.81		3,697.81	4,014.00		4,014.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	1,947.80		1,947.80	1,703.00		1,703.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS						

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines C1 through C16)	57,947.90	0.00	57,947.90	60,000.00	0.00	60,000.00
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)	57,947.90	0.00	57,947.90	60,000.00	0.00	60,000.00
EXCLUDED APPROPRIATIONS						
20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			0.00			0.00
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)			0.00			0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	8,550,460.00		8,550,460.00	8,794,021.00		8,794,021.00
26. LCFF State Aid - Prior Years (Object 8019)	(258,620.00)		(258,620.00)	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	8,291,840.00	0.00	8,291,840.00	8,794,021.00	0.00	8,794,021.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	14,685,612.29		14,685,612.29	16,728,871.00		16,728,871.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	247,347.02		247,347.02	225,000.00		225,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	**2025-26 Actual**			**2026-27 Budget**		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			294,854.00			294,854.00
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)			2,123,923.87			1,923,575.39
6. Inflation Adjustment			1.0644			1.0495
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			0.9813			1.0000
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			2,218,429.39			2,018,792.37
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			2,218,429.39			2,018,792.37
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			57,947.90			60,000.00
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)			2,160,481.49			1,958,792.37
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			38,004.70			27,522.53
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			95,952.60			87,522.53
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			2,122,476.79			1,931,269.84
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			95,952.60			
b. State Subventions (Line D13)			2,122,476.79			
c. Less: Excluded Appropriations (Line C24)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			2,218,429.39			
15 Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9)			0.00			
SUMMARY	**2025-26 Actual**			**2026-27 Budget**		
16 Adjusted Appropriations Limit (Lines D9 plus D15)			2,218,429.39			2,018,792.37

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
17 Appropriations Subject to the Limit (Line D14d)			2,218,429.39			

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

Greg Bowen	gbowen@dnusd.org	707-464-0734
Gann Contact Person	Contact Email Address	Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 724,416.88
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 9,806,235.34

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) — 7.39%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 567,240.72
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 498,736.03

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	13,865.62
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)	9,911.52
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)	5,269.41
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)	1,095,023.30
9. Carry-Forward Adjustment (Part IV, Line F)	(130,692.31)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	964,330.99
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	6,474,176.24
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,021,509.37
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,418,115.03
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	144,096.55
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	474,417.63
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	103,145.79
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)	506,948.16
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)	124,209.15
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)	66,035.20
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	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)	13,332,653.12
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)	8.21%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	7.23%

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)	1,095,023.30
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(288,430.09)
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 (7.03%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.03%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.03%) times Part III, Line B19); zero if positive	(130,692.31)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(130,692.31)
E. Optional allocation of negative carry-forward adjustment over more than one year	

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	7.23%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-65346.15) is applied to the current year calculation and the remainder ($-65346.16) is deferred to one or more future years:	7.72%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-43564.10) is applied to the current year calculation and the remainder ($-87128.21) is deferred to one or more future years:	7.89%
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)	(130,692.31)

Approved indirect cost rate:	7.03%
Highest rate used in any program:	7.03%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	101,490.18	6,245.82	6.15%
01	3182	89,787.53	4,401.89	4.90%
01	3410	348,270.07	24,469.56	7.03%
01	4035	11,842.47	832.53	7.03%
01	4126	19,666.45	1,382.55	7.03%
01	4127	6,204.89	421.11	6.79%
01	4204	3,164.11	222.44	7.03%
01	4510	675,537.98	47,239.50	6.99%
01	5630	40,256.90	2,829.95	7.03%
01	5810	322,188.07	22,649.82	7.03%
01	6331	93,336.47	6,561.55	7.03%
01	6332	121,589.39	8,547.74	7.03%
01	6333	119,457.19	5,813.03	4.87%
01	6383	83,204.21	5,849.26	7.03%
01	6387	458,019.94	16,247.78	3.55%
01	6770	6,736.09	67.36	1.00%
01	7366	131,952.51	9,276.17	7.03%
01	7399	14,381.63	1,011.03	7.03%
01	7810	717,095.99	43,398.36	6.05%
01	9010	964,278.61	61,633.78	6.39%

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	205,797.61		26,858.35	232,655.96
2. State Lottery Revenue	8560	70,127.72		33,657.08	103,784.80
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)		275,925.33	0.00	60,515.43	336,440.76
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	242,857.88		0.00	242,857.88
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	27,992.92		0.00	27,992.92
4. Books and Supplies	4000-4999	23.26		3,277.04	3,300.30
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			1,125.40	1,125.40
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)		270,874.06	0.00	4,402.44	275,276.50
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	5,051.27	0.00	56,112.99	61,164.26

D. COMMENTS:

Online subscription based services

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

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	90,824.14	0.00	90,824.14	11,445.08		102,269.22
1110	Regular Education, K–12	2,143,081.65	924,536.07	3,067,617.72	386,561.70		3,454,179.42
3100	Alternative Schools	4,900,762.49	0.00	4,900,762.49	617,562.96		5,518,325.45
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	557,590.66	880,510.56	1,438,101.22	181,220.38		1,619,321.60
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	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	454,104.89	0.00	454,104.89	57,223.41		511,328.30
6000	Regional Occupational Ctr/Prg (ROC/P)	521,713.84	1,514,478.15	2,036,191.99	256,587.98		2,292,779.97
Other Goals							
7110	Nonagency - Educational	4,544.00	0.00	4,544.00	572.61		5,116.61
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
8600	County Services to Districts	801,603.53	0.00	801,603.53	101,012.99		902,616.52
Other Costs							
----	Food Services					64,617.87	64,617.87
----	Enterprise					144,096.55	144,096.55
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					1,683,987.54	1,683,987.54
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	0.00		0.00
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
----	**Total County School Service and Charter Schools Funds Expenditures**	9,474,225.20	3,319,524.78	12,793,749.98	1,612,187.11	1,892,701.96	16,298,639.05

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	90,824.14	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	90,824.14
1110	Regular Education, K–12	1,856,562.21	0.00	84,018.76	0.00	202,500.68	0.00	0.00			0.00	0.00	2,143,081.65
3100	Alternative Schools	3,848,832.80	209,293.43	451,673.97	226,730.29	135,980.00	0.00	0.00			28,252.00	0.00	4,900,762.49
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	280,175.79	190,175.28	0.00	86,592.30	647.29	0.00	0.00			0.00	0.00	557,590.66
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	48,371.40	23,473.98	0.00	124,369.37	257,890.14	0.00	0.00			0.00	0.00	454,104.89
6000	ROC/P	444,993.13	0.00	76,720.71	0.00	0.00	0.00	0.00			0.00	0.00	521,713.84
Other Goals													
7110	Nonagency - Educational	4,544.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,544.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8600	County Services to Districts		0.00	5,397.85	189,146.99	0.00	0.00			607,058.69	0.00	0.00	801,603.53
Total Direct Charged Costs		6,574,303.47	422,942.69	617,811.29	626,838.95	597,018.11	0.00	0.00	0.00	607,058.69	28,252.00	0.00	9,474,225.20

* 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	874,938.12	49,345.34	252.61	924,536.07
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	833,274.41	46,995.57	240.58	880,510.56
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	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	1,433,231.98	80,832.38	413.79	1,514,478.15
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	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		3,141,444.51	177,173.29	906.98	3,319,524.78

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 0000-6999 and 9000, Objects 1000-7999)	474,417.63
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	13,865.62
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	625,167.84
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	498,736.03
5	Total Central Administration Costs in County School Service and Charter Schools Funds	1,612,187.12
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)	9,474,225.20
2	Total Allocated Costs (from Form PCR, Column 2, Total)	3,319,524.78
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	12,793,749.98
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	0.00
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	12,793,749.98
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	12.60%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	64,617.87				64,617.87
Enterprise (Objects 1000-5999, 6400-6920)		144,096.55			144,096.55
Facilities Acquisition & Construction (Objects 1000-6700)			0.00		0.00
Other Outgo (Objects 1000 - 7999)				1,683,987.54	1,683,987.54
Total Other Costs	64,617.87	144,096.55	0.00	1,683,987.54	1,892,701.96

		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)		941,659.20	150,969.77	261,287.47	1,787,528.07	105,868.67	71,304.61	906.98
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12	2.10	2.10	2.10	2.10	2.10	2.10	2.10
3100	Alternative Schools							
3300	Independent Study Centers							
3400	Opportunity Schools							
3500	County Community Schools	2.00	2.00	2.00	2.00	2.00	2.00	2.00
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							
5000-5999	Special Education (allocated to 5001)							
6000	ROC/P	3.44	3.44	3.44	3.44	3.44	3.44	3.44
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
8600	County Services to Districts							
Other Funds	**Description**							
- -	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)	Pupil Transportation (Function 3600)
C. Total Allocation Factors	7.54	7.54	7.54	7.54	7.54	7.54	7.54

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	(35,304.00)	0.00	0.00				
Other Sources/Uses Detail					315,343.99	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	35,304.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	180,403.18		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail						0.00		
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	134,940.81		
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	35,304.00	(35,304.00)	0.00	0.00	315,343.99	315,343.99	0.00	0.00