2025-26 Unaudited Actuals with 2024-25 Audited Beginning Balances							
GENERAL FUND 01 - DETAILS - BY RESOURCE							
	SPECIAL EDUCATION RESTRICTED					RESTRICTED	
RESOURCE #	**6500**	**6546**	**6547**	**3310**	**3327**	**2600**	**3010**
NAME	RSP	Mental Hlth	Early Int 0-5	PL 94-142	Federal MH	ELOP	Title I
MANAGEMENT #	1304	0000	0000	1320	1320	0000	0000
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-
8100-8299 - Federal	-	-	-	16,686.00	1,449.00	-	9,962.88
8300-8599 - State	-	8,992.00	9,822.00	-	-	100,000.00	-
8600-8799 - Local	114,915.55	-	-	-	-	-	-
TOTAL REVENUE	**114,915.55**	**8,992.00**	**9,822.00**	**16,686.00**	**1,449.00**	**100,000.00**	**9,962.88**
1000-Certificated Salaries	42,554.03	-	1,274.34	13,623.44	-	14,938.00	8,122.27
2000-Classified Salaries	-	-	-	-	-	1,817.82	-
3000-Benefits	9,565.68	-	286.44	3,062.56	-	1,444.22	1,825.81
4000-Books & Supplies	910.62	-	331.99	-	-	4,844.98	14.80
5000-Service&Operating	145,074.17	6,182.53	1,522.50	-	1,449.00	93,530.54	-
6000-Capital Outlay	-	-	-	-	-	-	-
7100-7200-Other out go	52,229.00	2,554.00	-	-	-	-	-
7300-Indirects	-	-	-	-	-	4,357.89	-
7400-Debt Service	-	-	-	-	-	-	-
TOTAL EXPENDITURES	**250,333.50**	**8,736.53**	**3,415.27**	**16,686.00**	**1,449.00**	**120,933.45**	**9,962.88**
OTHER SOURCES:							
8972 LEASES PAYABLE	-	-	-	-	-	-	-
89XX TRANS IN	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980							
CONTR. UNRES TO RESTR. #8980	135,417.95	-	-	-	-	-	-
TOTAL OTHER	135,417.95	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	255.47	6,406.73	-	-	(20,933.45)	-
ACTUAL BEG. FUND BALANCE	-	-	39,260.72	-	-	20,933.45	-
END FUND BALANCE	-	255.47	45,667.45	-	-	-	-

	2025-26 Unaudited Actuals with 2024-25 Audited Beginning Balances						
	GENERAL FUND 01 - DETAILS - BY RESOURCE						
	RESTRICTED						
RESOURCE # NAME MANAGEMENT #	**4035** Title II 2356	**4203** Title III 0000	**5811** REAP 0000	**6019** SSPD Blk Grnt 0000	**6053** UPK 0000	**6300** Lottery 20 3000	**6762** Art & Music 0000
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-
8100-8299 - Federal	2,338.00	1,005.12	32,310.00	-	-	-	-
8300-8599 - State	-	-	-	31,734.00	15,702.60	9,273.11	-
8600-8799 - Local	-	-	-	-	-	-	-
TOTAL REVENUE	**2,338.00**	**1,005.12**	**32,310.00**	**31,734.00**	**15,702.60**	**9,273.11**	**-**
1000-Certificated Salaries	-	767.73	-	-	-	-	-
2000-Classified Salaries	-	-	23,948.00	-	13,702.25	-	-
3000-Benefits	-	172.58	6,251.90	-	1,312.48	-	-
4000-Books & Supplies	105.89	64.81	-	-	687.87	5,519.89	-
5000-Service&Operating	2,125.60	-	-	5,700.00	-	-	-
6000-Capital Outlay	-	-	-	-	-	-	65,572.00
7100-7200-Other out go	-	-	-	-	-	-	-
7300-Indirects	106.51	-	2,110.10	-	-	-	-
7400-Debt Service	-	-	-	-	-	-	-
TOTAL EXPENDITURES	**2,338.00**	**1,005.12**	**32,310.00**	**5,700.00**	**15,702.60**	**5,519.89**	**65,572.00**
OTHER SOURCES:							
8972 LEASES PAYABLE	-	-	-	-	-	-	-
89XX TRANS IN	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980							
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	-	-
TOTAL OTHER	-	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	-	-	26,034.00	-	3,753.22	(65,572.00)
ACTUAL BEG. FUND BALANCE	-	-	-	-	-	61,925.06	65,572.00
END FUND BALANCE	-	-	-	26,034.00	-	65,678.28	-

	2025-26 Unaudited Actuals with 2024-25 Audited Beginning Balances						
	GENERAL FUND 01 - DETAILS - BY RESOURCE						
	RESTRICTED						
RESOURCE # NAME MANAGEMENT #	**6770** Prop 28 AMS 0000	**7311** Class BG 0000	**7435** LREBG 0000	**7690** STRS behalf 0000	**7810** Lit Screen PD 2025	**7820** Bridge Grant 0000	**8150** RRMA 0000
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-
8100-8299 - Federal	-	-	-	-	-	-	-
8300-8599 - State	13,844.00	-	1,181.00	82,854.00	1,494.00	14,550.46	-
8600-8799 - Local	-	-	-	-	-	-	-
TOTAL REVENUE	**13,844.00**	**-**	**1,181.00**	**82,854.00**	**1,494.00**	**14,550.46**	**-**
1000-Certificated Salaries	10,869.64	-	-	-	140.00	-	-
2000-Classified Salaries	-	-	-	-	-	-	-
3000-Benefits	2,443.36	-	-	82,854.00	31.47	-	-
4000-Books & Supplies	-	-	-	-	-	-	-
5000-Service&Operating	531.00	174.85	-	-	-	14,550.46	8,940.78
6000-Capital Outlay	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-	-
7300-Indirects	-	-	-	-	-	-	-
7400-Debt Service	-	-	-	-	-	-	-
TOTAL EXPENDITURES	**13,844.00**	**174.85**	**-**	**82,854.00**	**171.47**	**14,550.46**	**8,940.78**
OTHER SOURCES:							
8972 LEASES PAYABLE	-	-	-	-	-	-	-
89XX TRANS IN	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980							
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	-	8,940.78
TOTAL OTHER	-	-	-	-	-	-	8,940.78
NET INCR/DECR TO FUND BALANCE	-	(174.85)	1,181.00	-	1,322.53	-	-
ACTUAL BEG. FUND BALANCE	-	212.47	-	-	1,037.00	-	-
END FUND BALANCE	-	37.62	1,181.00	-	2,359.53	-	-

	2025-26 Unaudited Actuals with 2024-25 Audited Beginning Balances						
	GENERAL FUND 01 - DETAILS - BY RESOURCE						
	RESTRICTED	UNRESTRICTED					
RESOURCE #	**9009**	**1400**	**0700**	**0000**	**0000**	**0000**	**0084**
NAME	DON. PRG SUP	EPA	LCAP	GENERAL	GF Univ Lunch	Restroom Project	Parcel Tax
MANAGEMENT #	MISC	0000	2801	2801	3007	BTRM	0000
8000-8099 - LCFF/Prop. Tax	-	21,498.00	31,431.00	1,402,765.25	-	-	-
8100-8299 - Federal	-	-	-	1,665.94	-	-	-
8300-8599 - State	-	-	-	17,964.50	-	-	-
8600-8799 - Local	72,573.13	-	-	33,821.09	-	87,700.00	51,975.00
TOTAL REVENUE	**72,573.13**	**21,498.00**	**31,431.00**	**1,456,216.78**	**-**	**87,700.00**	**51,975.00**
1000-Certificated Salaries	22,307.80	15,129.64	20,069.57	607,962.52	-	-	22,135.01
2000-Classified Salaries	-	-	-	208,024.14	-	-	-
3000-Benefits	3,779.03	6,368.36	8,008.90	318,647.10	-	-	5,990.74
4000-Books & Supplies	7,756.95	-	1,105.25	2,200.25	42.37	-	2,206.50
5000-Service&Operating	7,777.00	-	2,247.28	172,498.25	21,791.00	27,860.46	21,642.75
6000-Capital Outlay	-	-	-	-	-	222,370.12	-
7100-7200-Other out go	-	-	-	156.28	-	-	-
7300-Indirects	-	-	-	(6,574.50)	-	-	-
7400-Debt Service	-	-	-	-	-	67,154.87	-
TOTAL EXPENDITURES	**41,620.78**	**21,498.00**	**31,431.00**	**1,302,914.04**	**21,833.37**	**317,385.45**	**51,975.00**
OTHER SOURCES:							
8972 LEASES PAYABLE	-	-	-	-	-	176,150.00	-
89XX TRANS IN	-	-	-	56,785.23	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980				-	-	-	
CONTR. UNRES TO RESTR. #8980	(10,000.00)	-	-	(201,409.55)	21,833.37	53,535.45	-
TOTAL OTHER	(10,000.00)	-	-	(144,624.32)	21,833.37	229,685.45	-
NET INCR/DECR TO FUND BALANCE	20,952.35	-	-	8,678.42	-	-	-
ACTUAL BEG. FUND BALANCE	25,447.82	-	-	537,876.25	-	-	-
END FUND BALANCE	46,400.17	-	-	546,554.67	-	-	-

	2025-26 Unaudited Actuals with 2024-25 Audited Beginning Balances						
	GENERAL FUND 01 - DETAILS - BY RESOURCE						
	UNRESTRICTED			FUND TOTALS			
RESOURCE # NAME MANAGEMENT #	**0825** Fac&Main 0000	**0838** INST/MTLS 0000	**1100** Lottery 3000	**FUND TOTAL**	**RESTRICTED TOTAL**	**UNRESTRICTED TOTAL**	**FUND TOTAL**
8000-8099 - LCFF/Prop. Tax	-	-	-	1,455,694.25	-	1,455,694.25	1,455,694.25
8100-8299 - Federal	-	-	-	65,416.94	63,751.00	1,665.94	65,416.94
					-		
8300-8599 - State	-	-	22,354.99	329,766.66	289,447.17	40,319.49	329,766.66
					-	-	
8600-8799 - Local	-	-	-	360,984.77	187,488.68	173,496.09	360,984.77
TOTAL REVENUE	**-**	**-**	**22,354.99**	**2,211,862.62**	**540,686.85**	**1,671,175.77**	**2,211,862.62**
1000-Certificated Salaries	-	-	58,708.00	838,601.99	114,597.25	724,004.74	838,601.99
2000-Classified Salaries	-	-	-	247,492.21	39,468.07	208,024.14	247,492.21
3000-Benefits	-	-	28,497.53	480,542.16	113,029.53	367,512.63	480,542.16
4000-Books & Supplies	-	-	4,291.36	30,083.53	20,237.80	9,845.73	30,083.53
5000-Service&Operating	-	-	6,036.84	539,635.01	287,558.43	252,076.58	539,635.01
6000-Capital Outlay	3,606.69	-	-	291,548.81	65,572.00	225,976.81	291,548.81
7100-7200-Other out go	-	-	-	54,939.28	54,783.00	156.28	54,939.28
7300-Indirects	-	-	-	-	6,574.50	(6,574.50)	-
7400-Debt Service	-	-	-	67,154.87	-	67,154.87	67,154.87
TOTAL EXPENDITURES	**3,606.69**	**-**	**97,533.73**	**2,549,997.86**	**701,820.58**	**1,848,177.28**	**2,549,997.86**
OTHER SOURCES:							
8972 LEASES PAYABLE	-	-	-	176,150.00	-	176,150.00	176,150.00
89XX TRANS IN	-	-	-	56,785.23	-	56,785.23	56,785.23
76XX TRANS OUT	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980					-	-	-
CONTR. UNRES TO RESTR. #8980	-	(8,318.00)	-	0.00	134,358.73	(134,358.73)	-
TOTAL OTHER	-	(8,318.00)	-	232,935.23	134,358.73	98,576.50	232,935.23
NET INCR/DECR TO FUND BALANCE	(3,606.69)	(8,318.00)	(75,178.74)	(105,200.01)	(26,775.00)	(78,425.01)	(105,200.01)
ACTUAL BEG. FUND BALANCE	3,606.69	8,318.00	110,674.27	874,863.73	214,388.52	660,475.21	874,863.73
END FUND BALANCE	-	-	35,495.53	769,663.72	187,613.52	582,050.20	769,663.72

2025-26 Unaudited Actuals with 2024-25 Audited Beginning Balances

ALL FUNDS

	A	B	C	D	E	F	G	H	I
	Fund 01	Fund 17	Fund 25	Fund 35	Fund 57				
	GENERAL	SPECIAL RESERVE	CAPITAL FACILITIES	HARDSHIP BUILDING	COUNTY TREASURER RS# 0000 ENDOWMENT	FOUNDATION RS# 9067 FLEX ACCT.	FOUNDATION RS# 9012 ENDOWMENT	TOTAL ENDOWMENT	TOTAL ALL FUNDS
8000-8099 - LCFF/Property Tax	$ 1,455,694								$ 1,455,694
8100-8299 - Federal	$ 65,416.94								$ 65,416.94
8300-8599 - State	$ 329,766.66			$ 10,473.00					$ 340,239.66
8600-8799 - Local	$ 360,984.77	$ 13,784.37	$ 11,941.89	$ (536.60)	$ 57,480.20	$ 47,910.55	$ 97,467.05	$ 202,857.80	$ 589,032.23
TOTAL REVENUE	$ 2,211,862.62	$ 13,784.37	$ 11,941.89	$ 9,936.40	$ 57,480.20	$ 47,910.55	$ 97,467.05	$ 202,857.80	$ 2,450,383.08
1000-Certificated Salaries	$ 838,601.99								$ 838,601.99
2000-Classified Salaries	$ 247,492.21								$ 247,492.21
3000-Benefits	$ 480,542.16								$ 480,542.16
4000-Books & Supplies	$ 30,083.53								$ 30,083.53
5000-Service&Operating	$ 539,635.01		$ 849.77	$ 4,838.30		$ 3,236.04	$ 8,508.57	$ 11,744.61	$ 557,067.69
6000-Capital Outlay	$ 291,548.81			$ 135,977.59					$ 427,526.40
7100-7200-Other out go	$ 54,939.28								$ 54,939.28
7300-Indirects	$ -					$ -			$ -
7400-Debt Service	$ 67,154.87								
TOTAL EXPENDITURES	$ 2,549,997.86	$ -	$ 849.77	$ 140,815.89	$ -	$ 3,236.04	$ 8,508.57	$ 11,744.61	$ 2,703,408.13
OTHER SOURCES:									
8972 LEASES PAYABLE	$ 176,150.00								$ 56,785.23
89XX TRANS IN	$ 56,785.23				$ (56,785.23)			$ (56,785.23)	$ (56,785.23)
76XX TRANS OUT	$ -								$ -
CONTR. REST. TO REST. #8990	$ -								$ -
CONTR UNRES TO UNREST #8980	$ -								$ -
CONTR. UNRES TO RESTR. #8980	$ -								$ -
TOTAL OTHER	$ 232,935.23	$ -	$ -	$ -	$ (56,785.23)	$ -	$ -	$ (56,785.23)	$ 176,150.00
ACTUAL BEG. FUND BALANCE	$ 874,863.73	$ 434,627.90	$ 2.59	$ 130,883.92	$ 43,360.65	$ 304,354.35	$ 809,733.18	$ 1,157,448.18	$ 2,597,826.32
NET INCR/DECR TO FUND BALANCE	$ (105,200.01)	$ 13,784.37	$ 11,092.12	$ (128,842.89)	$ 3,982.10	$ -	$ -	$ 3,982.10	$ (205,184.31)
END FUND BALANCE	**$ 769,663.72**	**$ 448,412.27**	**$ 11,094.71**	**$ 4.43**	**$ 44,055.62**	**$ 349,028.86**	**$ 898,691.66**	**$ 1,291,776.14**	**$ 2,520,951.27**
GASB 31 Fair Market Value Adjustment	$ 2,451.37	$ 1,289.31	$ 31.90	$ 0.01	$ 126.67	$ -	$ -	$ 126.67	$ 3,899.26
ACTUAL FUND BALANCE (Minus FMV)	$ 767,212.35	$ 447,122.96	$ 11,062.81	$ 4.42	$ 43,928.95	$ 349,028.86	$ 898,691.66	$ 1,291,649.47	$ 2,517,052.01
GENERAL FUND MINIMUM RESERVE REQUIRED	$ 127,499.89								

2026-27 Adopted Budget with 2025-26 Unaudited Actuals Balances								
GENERAL FUND 01 - DETAILS - BY RESOURCE								
	SPECIAL EDUCATION RESTRICTED					RESTRICTED		
RESOURCE #	**6500**	**6546**	**6547**	**3310**	**3327**	**2600**	**3010**	**4035**
NAME	RSP	Mental Hlth	Early Int 0-5	PL 94-142	Federal MH	ELOP	Title I	Title II
MANAGEMENT #	1304	0000	0000	1320	1320	0000	0000	2356
Unearned Revenue								
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-	-
8100-8299 - Federal	-	-	-	16,685	1,288	-	-	1,843
8300-8599 - State	-	8,994	9,825	-	-	100,000	-	-
8600-8799 - Local	94,840	-	-	-	-	-	-	-
TOTAL REVENUE	**94,840**	**8,994**	**9,825**	**16,685**	**1,288**	**100,000**	**-**	**1,843**
1000-Certificated Salaries	46,053	-	1,175	12,524	-	18,000	-	-
2000-Classified Salaries	-	-	-	-	-	1,711	-	-
3000-Benefits	10,352	-	264	2,815	-	1,508	-	-
4000-Books & Supplies	1,000	-	500	-	-	5,115	-	-
5000-Service&Operating	130,050	12,886	1,200	-	1,288	68,666	-	1,695
6000-Capital Outlay	-	-	-	-	-	-	-	-
7100-7200-Other out go	-	2,550	-	-	-	-	-	-
7300-Indirects	-	-	-	1,346	-	5,000	-	148
7400-Debt Service	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	**187,455**	**15,436**	**3,139**	**16,685**	**1,288**	**100,000**	**-**	**1,843**
OTHER SOURCES:								
89XX TRANS IN	-	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980								
CONTR. UNRES TO RESTR. #8980	92,615	-	-	-	-	-	-	-
TOTAL OTHER	92,615	-	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	(6,442)	6,686	-	-	-	-	-
BEG. FUND BALANCE	-	255	45,667	-	-	-	-	-
END FUND BALANCE	-	(6,187)	52,353	-	-	-	-	-

	2026-27 Adopted Budget with 2025-26 Unaudited Actuals Balances							
	GENERAL FUND 01 - DETAILS - BY RESOURCE							
	RESTRICTED							
RESOURCE #	**4203**	**5811**	**6019**	**6053**	**6300**	**6770**	**7311**	**7435**
NAME	Title III	REAP	SSPD Blk Grnt	UPK	Lottery 20	Prop 28 AMS	Class BG	LREBG
MANAGEMENT #	0000	0000	0000	0000	3000	0000	0000	0000
Unearned Revenue								
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-	-
8100-8299 - Federal	1,221	31,630	-	-	-	-	-	-
8300-8599 - State	-	-	-	15,015	8,373	13,844	-	-
8600-8799 - Local	-	-	-	-	-	-	-	-
TOTAL REVENUE	**1,221**	**31,630**	**-**	**15,015**	**8,373**	**13,844**	**-**	**-**
1000-Certificated Salaries	915	-	16,520	-	-	10,487	-	-
2000-Classified Salaries	-	26,538	-	13,702	-	-	-	-
3000-Benefits	206	2,542	3,714	1,313	-	2,357	-	-
4000-Books & Supplies	-	-	-	-	64,000	-	-	-
5000-Service&Operating	100	-	5,800	-	-	1,000	-	1,181
6000-Capital Outlay	-	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-	-	-
7300-Indirects	-	2,550	-	-	-	-	-	-
7400-Debt Service	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	**1,221**	**31,630**	**26,034**	**15,015**	**64,000**	**13,844**	**-**	**1,181**
OTHER SOURCES:								
89XX TRANS IN	-	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980								
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	-	-	-
TOTAL OTHER	-	-	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	-	(26,034)	-	(55,627)	-	-	(1,181)
BEG. FUND BALANCE	-	-	26,034	-	65,678	-	38	1,181
END FUND BALANCE	-	-	-	-	10,051	-	38	-

	2026-27 Adopted Budget with 2025-26 Unaudited Actuals Balances							
	GENERAL FUND 01 - DETAILS - BY RESOURCE							
	RESTRICTED				UNRESTRICTED			
RESOURCE #	**7690**	**7810**	**8150**	**9009**	**1400**	**0700**	**0000**	**0000**
NAME	STRS behalf	Literacy Screen PD	RRMA	DON. PRG SUP	EPA	LCAP	GENERAL	GF Univ Lunch
MANAGEMENT #	0000	2025	0000	MISC	0000	2801	2801	3007
Unearned Revenue								
8000-8099 - LCFF/Prop. Tax	-	-	-	-	21,418	38,169	1,423,905	-
8100-8299 - Federal	-	-	-	-	-	-	-	-
8300-8599 - State	86,974	-	-	-	-	-	13,462	-
8600-8799 - Local	-	-	-	32,208	-	-	22,503	-
TOTAL REVENUE	**86,974**	**-**	**-**	**32,208**	**21,418**	**38,169**	**1,459,870**	**-**
1000-Certificated Salaries	-	-	-	24,742	14,497	26,348	660,385	-
2000-Classified Salaries	-	-	-	-	-	-	210,035	-
3000-Benefits	86,974	-	-	5,562	6,921	6,771	362,533	-
4000-Books & Supplies	-	-	-	8,095	-	2,000	2,329	100
5000-Service&Operating	-	-	10,000	25,500	-	3,050	145,138	34,900
6000-Capital Outlay	-	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-	-	-
7300-Indirects	-	-	-	-	-	-	(9,044)	-
7400-Debt Service	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	**86,974**	**-**	**10,000**	**63,900**	**21,418**	**38,169**	**1,371,376**	**35,000**
OTHER SOURCES:								
89XX TRANS IN	-	-	-	-	-	-	63,562	-
76XX TRANS OUT	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980				-			-	-
CONTR. UNRES TO RESTR. #8980	-	-	10,000	-	-	-	(172,693)	35,000
TOTAL OTHER	-	-	10,000	-	-	-	(109,131)	35,000
NET INCR/DECR TO FUND BALANCE	-	-	-	(31,692)	-	-	(20,637)	-
BEG. FUND BALANCE	-	2,360	-	46,400	-	-	546,555	-
END FUND BALANCE	-	2,360	-	14,709	-	-	525,918	-

	2026-27 Adopted Budget with 2025-26 Unaudited Actuals Balances						
	GENERAL FUND 01 - DETAILS - BY RESOURCE						
	UNRESTRICTED			FUND TOTALS			
RESOURCE # NAME MANAGEMENT #	**0000** Restroom Project BTRM	**0084** Parcel Tax 0000	**1100** Lottery 3000	FUND TOTAL	Restricted TOTAL	Unrestricted TOTAL	FUND TOTAL
Unearned Revenue							
8000-8099 - LCFF/Prop. Tax	-	-	-	1,483,492	-	1,483,492	1,483,492
8100-8299 - Federal	-	-	-	52,667	52,667	-	52,667
8300-8599 - State	-	-	19,400	275,886	243,025	32,862	275,886
8600-8799 - Local	-	51,975	-	201,526	127,048	74,478	201,526
TOTAL REVENUE	**-**	**51,975**	**19,400**	**2,013,571**	**422,740**	**1,590,832**	**2,013,571**
1000-Certificated Salaries	-	40,020	-	871,668	130,418	741,250	871,668
2000-Classified Salaries	-	-	-	251,986	41,951	210,035	251,986
3000-Benefits	-	9,955	-	503,786	117,606	386,180	503,786
4000-Books & Supplies	-	-	5,600	88,739	78,710	10,029	88,739
5000-Service&Operating	-	2,000	6,250	450,705	259,367	191,338	450,705
6000-Capital Outlay	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	2,550	2,550	-	2,550
7300-Indirects	-	-	-	-	9,044	(9,044)	-
7400-Debt Service	35,078	-	-	35,078	-	35,078	35,078
TOTAL EXPENDITURES	**35,078**	**51,975**	**11,850**	**2,204,511**	**639,645**	**1,564,866**	**2,204,511**
OTHER SOURCES:							
89XX TRANS IN	-	-	-	63,562	-	63,562	63,562
76XX TRANS OUT	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-			-	-	-	-
CONTR. UNRES TO RESTR. #8980	35,078	-	-	(0)	102,615	(102,615)	-
TOTAL OTHER	35,078	-	-	63,562	102,615	(39,053)	63,562
NET INCR/DECR TO FUND BALANCE	-	-	7,550	(127,377)	(114,290)	(13,087)	(127,377)
BEG. FUND BALANCE	-	-	35,496	769,664	187,614	582,050	769,664
END FUND BALANCE	-	-	43,046	642,286	73,323	568,963	642,286

2026-27 Adopted Budget with 2025-26 Unaudited Actuals Balances

ALL FUNDS

	A	B	C	D	E	F	G	H	I
	Fund 01	Fund 17	Fund 25	Fund 35	Fund 57				
	GENERAL	SPECIAL RESERVE	CAP. FAC.	Hardship Building	CNTY TREASURER RS# 0000 ENDOWMENT	FOUNDATION RS# 9067 FLEX ACCT.	FOUNDATION RS# 9012 ENDOWMENT	TOTAL ENDOWMENT	TOTAL ALL FUNDS
Unearned Revenue									$ -
8000-8099 - LCFF/Property Tax	$ 1,483,492								$ 1,483,492
8100-8299 - Federal	$ 52,667								$ 52,667
8300-8599 - State	$ 275,886								$ 275,886
8600-8799 - Local	$ 201,526	$ 17,000	$ 2,010		$ 51,900			$ 51,900	$ 272,436
TOTAL REVENUE	$ 2,013,571	$ 17,000	$ 2,010	$ -	$ 51,900	$ -	$ -	$ 51,900	$ 2,084,481
1000-Certificated Salaries	$ 871,668								$ 871,668
2000-Classified Salaries	$ 251,986								$ 251,986
3000-Benefits	$ 503,786								$ 503,786
4000-Books & Supplies	$ 88,739								$ 88,739
5000-Service&Operating	$ 450,705								$ 450,705
6000-Capital Outlay	$ -								$ -
7100-7200-Other out go	$ 2,550								$ 2,550
7300-Indirects	$ 35,078					$ -			$ 35,078
TOTAL EXPENDITURES	$ 2,204,511	$ -	$ -	$ -	$ -	$ -	$ -		$ 2,204,511
OTHER SOURCES:									
89XX TRANS IN	$ 63,562				$ (63,562)			$ (63,562)	$ (63,562)
76XX TRANS OUT	$ -							$ -	$ -
CONTR. REST. TO REST. #8990	$ -					$ -			$ -
CONTR UNRES TO UNREST #8980	$ -					$ -			$ -
CONTR. UNRES TO RESTR. #8980	$ (0)					$ -			$ (0)
TOTAL OTHER	$ 63,562	$ -	$ -	$ -	$ (63,562)	$ -	$ -	$ (63,562)	$ -
NET INCR/DECR TO FUND BALANCE	$ (127,377)	$ 17,000	$ 2,010	$ -	$ (11,662)	$ -	$ -	$ (11,662)	$ (120,030)
ACTUAL BEG. FUND BALANCE	$ 769,664	$ 448,412	$ 11,095	$ 4	$ 44,056	$ 349,029	$ 898,692	$ 1,291,776	$ 2,520,951
END FUND BALANCE	$ 642,286	$ 465,412	$ 13,105	$ 4	$ 32,393	$ 349,029	$ 898,692	$ 1,280,114	$ 2,400,921
	FUND 17 - REU	$ 110,226							
	FUND 17 - UNREST.	$ 355,187							
GENERAL FUND MINIMUM RESERVE REQUIRED	$ 110,225.56								

2025-26 Unaudited Actuals Multi-Year Projection

	2025-26			2026-27			2027-28			2028-29		
	Unaudited Actuals			Adopted Budget			Future Year One			Future Year Two		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
8000-8099 - LCFF/Property Tax	1,455,694	-	1,455,694	1,483,492	-	1,483,492	1,524,012	-	1,524,012	1,566,411	-	1,566,411
8100-8299 - Federal	1,666	63,751	65,417	-	52,667	52,667	-	52,667	52,667	-	52,667	52,667
8300-8599 - State	40,319	289,447	329,767	32,862	243,025	275,886	31,746	229,253	260,998	30,747	227,205	257,952
8600-8799 - Local	173,496	187,489	360,985	74,478	127,048	201,526	74,478	94,840	169,318	74,478	94,840	169,318
TOTAL REVENUE	1,671,176	540,687	2,211,863	1,590,832	422,740	2,013,571	1,630,236	376,760	2,006,996	1,671,636	374,712	2,046,348
1000-Certificated Salaries	724,005	114,597	838,602	741,250	130,418	871,668	775,205	92,231	867,435	779,719	93,490	873,209
2000-Classified Salaries	208,024	39,468	247,492	210,035	41,951	251,986	223,404	29,566	252,969	224,720	28,249	252,969
3000-Benefits	367,513	113,030	480,542	386,180	117,606	503,786	394,103	107,446	501,548	395,239	107,538	502,777
4000-Books & Supplies	9,846	20,238	30,084	10,029	78,710	88,739	10,530	14,146	24,676	11,057	14,853	25,910
5000-Service&Operating	252,077	287,558	539,635	191,338	259,367	450,705	205,525	205,989	411,514	216,239	215,812	432,051
6000-Capital Outlay	225,977	65,572	291,549	-	-	-	-	-	-	-	-	-
7100-7200-Other out go	156	54,783	54,939	-	2,550	2,550	-	2,550	2,550	-	2,550	2,550
7300-Indirects	(6,575)	6,575	-	(9,044)	9,044	-	(9,044)	9,044	-	(9,044)	9,044	-
7400-Debt Service	67,155	-	67,155	35,078	-	35,078	35,078	-	35,078	35,078	-	35,078
TOTAL EXPENDITURES	1,848,177	701,821	2,549,998	1,564,866	639,645	2,204,511	1,634,800	460,971	2,095,771	1,653,008	471,537	2,124,544
OTHER SOURCES:												
8972 LEASES PAYABLE	176,150		176,150									
89XX TRANS IN	56,785	-	56,785	63,562	-	63,562	76,931	-	76,931	76,931	-	76,931
76XX TRANS OUT		-	-	-	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990		-	-	-	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	(134,359)	134,359	-	(102,615)	102,615	-	(112,893)	112,893	-	(122,032)	122,032	-
TOTAL OTHER	(77,574)	134,359	56,785	(39,053)	102,615	63,562	(35,961)	112,893	76,931	(45,101)	122,032	76,931
NET INCR/DECR TO FUND BALANCE	**(78,425)**	(26,775)	**(105,200)**	**(13,087)**	(114,290)	**(127,377)**	**(40,526)**	28,682	**(11,844)**	**(26,473)**	25,207	**(1,266)**
ACTUAL BEG. FUND BALANCE	660,475	214,389	874,864	582,050	187,614	769,664	568,963	73,323	642,286	528,438	102,005	630,443
END FUND BALANCE	582,050	187,614	769,664	568,963	73,323	642,286	528,438	102,005	630,443	501,965	127,212	629,177

(REU):	**127,500**			**110,226**			**104,789**			**106,227**		

2025-26 Unaudited Actuals with Audited Beginning Balances

RS GL/FN MGMT	9009 1110/1000 PCLB	9009 1110/1000 LIBR	9009 1110/1000 MURT	9009 1110/1000 OPLL	9009 1110/1000 RM01	9009 1110/1000 RM02	9009 1110/1000 RM03	9009 1110/1000 RM04	9009 1110/1000 RM05	9009 1110/1000 RM06	9009 TOTAL
Revenue											
8699	9,250.00	-	38,735.23	15,000.00	2,590.90	1,812.00	1,089.00	1,438.00	1,000.00	1,658.00	72,573.13
8990	-	-	-	-	-	-	-	-	-	-	-
8980	-	(10,000.00)	-	-	-	-	-	-	-	-	(10,000.00)
Revenue Total	**9,250.00**	**(10,000.00)**	**38,735.23**	**15,000.00**	**2,590.90**	**1,812.00**	**1,089.00**	**1,438.00**	**1,000.00**	**1,658.00**	**62,573.13**
Expense											-
1000	3,750.00	-	18,557.80	-	-	-	-	-	-	-	22,307.80
2000	-	-	-	-	-	-	-	-	-	-	-
3000	126.72	-	3,652.31	-	-	-	-	-	-	-	3,779.03
4000	-	52.12	790.58	95.59	1,898.17	885.51	837.15	1,114.46	1,027.96	1,055.41	7,756.95
5000	5,400.00	300.00	-	-	469.00	960.00	80.00	400.00	-	168.00	7,777.00
6000	-	-	-	-	-	-	-	-	-	-	-
Expense Total	**9,276.72**	**352.12**	**23,000.69**	**95.59**	**2,367.17**	**1,845.51**	**917.15**	**1,514.46**	**1,027.96**	**1,223.41**	**41,620.78**
Difference	**(26.72)**	**(10,352.12)**	**15,734.54**	**14,904.41**	**223.73**	**(33.51)**	**171.85**	**(76.46)**	**(27.96)**	**434.59**	**20,952.35**
Beginning Balance	**-**	**13,978.61**	**1,376.95**	**95.10**	**1,691.43**	**1,283.45**	**2,181.08**	**1,179.02**	**2,016.75**	**1,645.44**	**25,447.83**
Ending Balance	**(26.72)**	**3,626.49**	**17,111.49**	**14,999.51**	**1,915.16**	**1,249.94**	**2,352.93**	**1,102.56**	**1,988.79**	**2,080.03**	**46,400.18**

2026-27 Adopted Budget with 2025-26 Unaudited Actuals Balances

RS GL/FN MGMT	9009 1110/1000 PCLB	9009 1110/1000 LIBR	9009 1110/1000 MURT	9009 1110/1000 OPLL	9009 1110/1000 RM01	9009 1110/1000 RM02	9009 1110/1000 RM03	9009 1110/1000 RM04	9009 1110/1000 RM05	9009 1110/1000 RM06	9009 TOTAL
Revenue											
8699	-	10,000	14,608	1,000	1,300	1,000	1,000	1,000	1,000	1,300	32,208
8990	-	-	-	-	-	-	-	-	-	-	-
8980	-	-	-	-	-	-	-	-	-	-	-
Revenue Total	**-**	**10,000**	**14,608**	**1,000**	**1,300**	**1,000**	**1,000**	**1,000**	**1,000**	**1,300**	**32,208**
Expense											-
1000	-	-	24,742	-	-	-	-	-	-	-	24,742
2000	-	-	-	-	-	-	-	-	-	-	-
3000	-	-	5,562	-	-	-	-	-	-	-	5,562
4000	-	100	1,000	995	1,000	1,000	1,000	1,000	1,000	1,000	8,095
5000	-	9,900	-	15,000	300	-	-	-	-	300	25,500
6000	-	-	-	-	-	-	-	-	-	-	-
Expense Total	**-**	**10,000**	**31,305**	**15,995**	**1,300**	**1,000**	**1,000**	**1,000**	**1,000**	**1,300**	**63,900**
Difference	**-**	**-**	**(16,697)**	**(14,995)**	**-**	**-**	**-**	**-**	**-**	**-**	**(31,692)**
Beginning Balance	**(27)**	**3,626**	**17,111**	**15,000**	**1,915**	**1,250**	**2,353**	**1,103**	**1,989**	**2,080**	**46,400**
Ending Balance	**(27)**	**3,626**	**415**	**5**	**1,915**	**1,250**	**2,353**	**1,103**	**1,989**	**2,080**	**14,709**

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	53.35%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	exempt
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2027-28 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	($56,148.73)
	Adjusted Appropriations Limit	$1,499,255.44
	Appropriations Subject to Limit	$1,499,255.44
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	6.69%
	Fixed-with-carry-forward indirect cost rate for use in 2027-28 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed: ____________________ Date of Meeting: Sep 09, 2026

Clerk / Secretary of the Governing Board

(Original signature required)

Printed Name: Michelle Stewart Title: Superintendent/Principal

To the Superintendent of Public Instruction:

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

Signed: ____________________ Date: ____________________

County Superintendent/Designee

(Original signature required)

Printed Name: Stephanie Gomez Title: Deputy Superintendent, Business Services

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

For County Office of Education:	For School District:
Rebecca Olker	Michelle Stewart
Name	Name
Executive Director, Fiscal Services	Superintendent/Principal
Title	Title
(831) 466-5630	(831) 429-1456
Telephone	Telephone
rolk	mstewart@hvesd.com
E-mail Address	E-mail Address

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	1,455,694.25	0.00	1,455,694.25	1,483,492.00	0.00	1,483,492.00	1.9%
2) Federal Revenue		8100-8299	1,665.94	63,751.00	65,416.94	0.00	52,667.00	52,667.00	-19.5%
3) Other State Revenue		8300-8599	40,319.49	289,447.17	329,766.66	32,861.50	243,024.79	275,886.29	-16.3%
4) Other Local Revenue		8600-8799	173,496.09	187,488.68	360,984.77	74,478.18	127,048.00	201,526.18	-44.2%
5) TOTAL, REVENUES			1,671,175.77	540,686.85	2,211,862.62	1,590,831.68	422,739.79	2,013,571.47	-9.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	724,004.74	114,597.25	838,601.99	741,250.11	130,417.66	871,667.77	3.9%
2) Classified Salaries		2000-2999	208,024.14	39,468.07	247,492.21	210,034.66	41,951.08	251,985.74	1.8%
3) Employee Benefits		3000-3999	367,512.63	113,029.53	480,542.16	386,180.05	117,605.85	503,785.90	4.8%
4) Books and Supplies		4000-4999	9,845.73	20,237.80	30,083.53	10,029.02	78,710.00	88,739.02	195.0%
5) Services and Other Operating Expenditures		5000-5999	252,076.58	287,558.43	539,635.01	191,338.20	259,366.60	450,704.80	-16.5%
6) Capital Outlay		6000-6999	225,976.81	65,572.00	291,548.81	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	67,311.15	54,783.00	122,094.15	35,078.04	2,550.00	37,628.04	-69.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,574.50)	6,574.50	0.00	(9,044.00)	9,044.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,848,177.28	701,820.58	2,549,997.86	1,564,866.08	639,645.19	2,204,511.27	-13.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(177,001.51)	(161,133.73)	(338,135.24)	25,965.60	(216,905.40)	(190,939.80)	-43.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	56,785.23	0.00	56,785.23	63,562.36	0.00	63,562.36	11.9%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	176,150.00	0.00	176,150.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(134,358.73)	134,358.73	0.00	(102,615.12)	102,615.12	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			98,576.50	134,358.73	232,935.23	(39,052.76)	102,615.12	63,562.36	-72.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(78,425.01)	(26,775.00)	(105,200.01)	(13,087.16)	(114,290.28)	(127,377.44)	21.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	660,475.21	214,388.52	874,863.73	582,050.20	187,613.52	769,663.72	-12.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			660,475.21	214,388.52	874,863.73	582,050.20	187,613.52	769,663.72	-12.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			660,475.21	214,388.52	874,863.73	582,050.20	187,613.52	769,663.72	-12.0%
2) Ending Balance, June 30 (E + F1e)			582,050.20	187,613.52	769,663.72	568,963.04	73,323.24	642,286.28	-16.5%
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	187,613.52	187,613.52	0.00	79,510.24	79,510.24	-57.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	582,050.20	0.00	582,050.20	568,963.04	(6,187.00)	562,776.04	-3.3%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	623,294.08	226,847.73	850,141.81				
1) Fair Value Adjustment to Cash in County Treasury		9111	2,451.37	0.00	2,451.37				
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				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	10,780.33	103,579.02	114,359.35				
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				

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
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			636,525.78	330,426.75	966,952.53				
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	54,475.58	119,578.19	174,053.77				
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	23,235.04	23,235.04				
6) TOTAL, LIABILITIES			54,475.58	142,813.23	197,288.81				
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)			582,050.20	187,613.52	769,663.72				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	73,875.00	0.00	73,875.00	73,875.00	0.00	73,875.00	0.0%
Education Protection Account State Aid - Current Year		8012	21,686.00	0.00	21,686.00	21,418.00	0.00	21,418.00	-1.2%
State Aid - Prior Years		8019	(188.00)	0.00	(188.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	5,750.00	0.00	5,750.00	5,923.00	0.00	5,923.00	3.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	1,327,780.94	0.00	1,327,780.94	1,355,567.00	0.00	1,355,567.00	2.1%
Unsecured Roll Taxes		8042	24,147.56	0.00	24,147.56	24,449.00	0.00	24,449.00	1.2%
Prior Years' Taxes		8043	2,642.75	0.00	2,642.75	2,260.00	0.00	2,260.00	-14.5%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	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			1,455,694.25	0.00	1,455,694.25	1,483,492.00	0.00	1,483,492.00	1.9%
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			1,455,694.25	0.00	1,455,694.25	1,483,492.00	0.00	1,483,492.00	1.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	16,686.00	16,686.00	0.00	16,685.00	16,685.00	0.0%
Special Education Discretionary Grants		8182	0.00	1,449.00	1,449.00	0.00	1,288.00	1,288.00	-11.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		9,962.88	9,962.88		0.00	0.00	-100.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		2,338.00	2,338.00		1,843.00	1,843.00	-21.2%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		1,005.12	1,005.12		1,221.00	1,221.00	21.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,665.94	32,310.00	33,975.94	0.00	31,630.00	31,630.00	-6.9%
TOTAL, FEDERAL REVENUE			1,665.94	63,751.00	65,416.94	0.00	52,667.00	52,667.00	-19.5%
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	3,962.00	0.00	3,962.00	3,962.00	0.00	3,962.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	22,354.99	9,273.11	31,628.10	19,400.00	8,373.00	27,773.00	-12.2%
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		100,000.00	100,000.00		100,000.00	100,000.00	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, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		13,844.00	13,844.00		13,844.00	13,844.00	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	14,002.50	166,330.06	180,332.56	9,499.50	120,807.79	130,307.29	-27.7%
TOTAL, OTHER STATE REVENUE			40,319.49	289,447.17	329,766.66	32,861.50	243,024.79	275,886.29	-16.3%

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
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	51,975.00	0.00	51,975.00	51,975.00	0.00	51,975.00	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	30,669.44	0.00	30,669.44	15,000.00	0.00	15,000.00	-51.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(7,523.52)	0.00	(7,523.52)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,073.00	0.00	1,073.00	1,073.00	0.00	1,073.00	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	96,630.18	90,367.73	186,997.91	6,430.18	32,208.00	38,638.18	-79.3%

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
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	671.99	0.00	671.99	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		97,120.95	97,120.95		94,840.00	94,840.00	-2.3%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			173,496.09	187,488.68	360,984.77	74,478.18	127,048.00	201,526.18	-44.2%
TOTAL, REVENUES			1,671,175.77	540,686.85	2,211,862.62	1,590,831.68	422,739.79	2,013,571.47	-9.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	549,236.74	109,071.93	658,308.67	561,239.07	125,984.10	687,223.17	4.4%
Certificated Pupil Support Salaries		1200	0.00	5,525.32	5,525.32	0.00	4,433.56	4,433.56	-19.8%
Certificated Supervisors' and Administrators' Salaries		1300	174,768.00	0.00	174,768.00	180,011.04	0.00	180,011.04	3.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			724,004.74	114,597.25	838,601.99	741,250.11	130,417.66	871,667.77	3.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	46,627.30	37,650.25	84,277.55	45,670.40	40,240.12	85,910.52	1.9%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	159,460.74	1,817.82	161,278.56	162,764.16	1,710.96	164,475.12	2.0%
Other Classified Salaries		2900	1,936.10	0.00	1,936.10	1,600.10	0.00	1,600.10	-17.4%
TOTAL, CLASSIFIED SALARIES			208,024.14	39,468.07	247,492.21	210,034.66	41,951.08	251,985.74	1.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	136,725.14	100,403.87	237,129.01	141,976.35	108,444.83	250,421.18	5.6%
PERS		3201-3202	46,331.56	4,445.32	50,776.88	46,583.39	451.70	47,035.09	-7.4%
OASDI/Medicare/Alternative		3301-3302	26,283.17	4,930.60	31,213.77	26,408.07	5,100.31	31,508.38	0.9%
Health and Welfare Benefits		3401-3402	140,634.38	277.79	140,912.17	153,404.47	284.13	153,688.60	9.1%
Unemployment Insurance		3501-3502	454.93	77.05	531.98	461.44	86.14	547.58	2.9%
Workers' Compensation		3601-3602	17,083.45	2,894.90	19,978.35	17,346.33	3,238.74	20,585.07	3.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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			367,512.63	113,029.53	480,542.16	386,180.05	117,605.85	503,785.90	4.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	5,519.89	5,519.89	0.00	64,000.00	64,000.00	1,059.4%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	8,101.09	14,717.91	22,819.00	10,029.02	14,710.00	24,739.02	8.4%
Noncapitalized Equipment		4400	1,744.64	0.00	1,744.64	0.00	0.00	0.00	-100.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,845.73	20,237.80	30,083.53	10,029.02	78,710.00	88,739.02	195.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	63,019.87	63,019.87	0.00	65,000.00	65,000.00	3.1%
Travel and Conferences		5200	1,523.33	2,300.45	3,823.78	1,500.00	1,795.00	3,295.00	-13.8%
Dues and Memberships		5300	4,522.91	0.00	4,522.91	4,750.00	0.00	4,750.00	5.0%
Insurance		5400 - 5499	23,626.00	0.00	23,626.00	25,000.00	0.00	25,000.00	5.8%
Operations and Housekeeping Services		5500	55,066.00	13,801.54	68,867.54	50,950.00	13,420.00	64,370.00	-6.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,036.84	16,894.78	22,931.62	6,250.00	33,746.13	39,996.13	74.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	152,407.03	191,541.79	343,948.82	95,990.20	145,405.47	241,395.67	-29.8%
Communications		5900	8,894.47	0.00	8,894.47	6,898.00	0.00	6,898.00	-22.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			252,076.58	287,558.43	539,635.01	191,338.20	259,366.60	450,704.80	-16.5%
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	225,976.81	65,572.00	291,548.81	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%

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
TOTAL, CAPITAL OUTLAY			225,976.81	65,572.00	291,548.81	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	52,229.00	52,229.00	0.00	0.00	0.00	-100.0%
Payments to County Offices		7142	156.28	0.00	156.28	0.00	0.00	0.00	-100.0%
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	2,554.00	2,554.00	0.00	2,550.00	2,550.00	-0.2%
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	10,732.34	0.00	10,732.34	9,634.03	0.00	9,634.03	-10.2%
Other Debt Service - Principal		7439	56,422.53	0.00	56,422.53	25,444.01	0.00	25,444.01	-54.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			67,311.15	54,783.00	122,094.15	35,078.04	2,550.00	37,628.04	-69.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(6,574.50)	6,574.50	0.00	(9,044.00)	9,044.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,574.50)	6,574.50	0.00	(9,044.00)	9,044.00	0.00	0.0%
TOTAL, EXPENDITURES			1,848,177.28	701,820.58	2,549,997.86	1,564,866.08	639,645.19	2,204,511.27	-13.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	56,785.23	0.00	56,785.23	63,562.36	0.00	63,562.36	11.9%
(a) TOTAL, INTERFUND TRANSFERS IN			56,785.23	0.00	56,785.23	63,562.36	0.00	63,562.36	11.9%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	176,150.00	0.00	176,150.00	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			176,150.00	0.00	176,150.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(134,358.73)	134,358.73	0.00	(102,615.12)	102,615.12	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			(134,358.73)	134,358.73	0.00	(102,615.12)	102,615.12	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			98,576.50	134,358.73	232,935.23	(39,052.76)	102,615.12	63,562.36	-72.7%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	1,455,694.25	0.00	1,455,694.25	1,483,492.00	0.00	1,483,492.00	1.9%
2) Federal Revenue		8100-8299	1,665.94	63,751.00	65,416.94	0.00	52,667.00	52,667.00	-19.5%
3) Other State Revenue		8300-8599	40,319.49	289,447.17	329,766.66	32,861.50	243,024.79	275,886.29	-16.3%
4) Other Local Revenue		8600-8799	173,496.09	187,488.68	360,984.77	74,478.18	127,048.00	201,526.18	-44.2%
5) TOTAL, REVENUES			1,671,175.77	540,686.85	2,211,862.62	1,590,831.68	422,739.79	2,013,571.47	-9.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		860,231.41	460,548.23	1,320,779.64	864,921.33	524,142.76	1,389,064.09	5.2%
2) Instruction - Related Services	2000-2999		327,703.67	15,489.60	343,193.27	336,989.32	15,724.00	352,713.32	2.8%
3) Pupil Services	3000-3999		28,724.20	60,035.57	88,759.77	36,975.00	32,774.65	69,749.65	-21.4%
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		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		234,647.39	14,112.82	248,760.21	226,252.39	16,672.65	242,925.04	-2.3%
8) Plant Services	8000-8999		329,559.46	96,851.36	426,410.82	64,650.00	47,781.13	112,431.13	-73.6%
9) Other Outgo	9000-9999	Except 7600-7699	67,311.15	54,783.00	122,094.15	35,078.04	2,550.00	37,628.04	-69.2%
10) TOTAL, EXPENDITURES			1,848,177.28	701,820.58	2,549,997.86	1,564,866.08	639,645.19	2,204,511.27	-13.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(177,001.51)	(161,133.73)	(338,135.24)	25,965.60	(216,905.40)	(190,939.80)	-43.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	56,785.23	0.00	56,785.23	63,562.36	0.00	63,562.36	11.9%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	176,150.00	0.00	176,150.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(134,358.73)	134,358.73	0.00	(102,615.12)	102,615.12	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			98,576.50	134,358.73	232,935.23	(39,052.76)	102,615.12	63,562.36	-72.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(78,425.01)	(26,775.00)	(105,200.01)	(13,087.16)	(114,290.28)	(127,377.44)	21.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	660,475.21	214,388.52	874,863.73	582,050.20	187,613.52	769,663.72	-12.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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)			660,475.21	214,388.52	874,863.73	582,050.20	187,613.52	769,663.72	-12.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			660,475.21	214,388.52	874,863.73	582,050.20	187,613.52	769,663.72	-12.0%
2) Ending Balance, June 30 (E + F1e)			582,050.20	187,613.52	769,663.72	568,963.04	73,323.24	642,286.28	-16.5%
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	187,613.52	187,613.52	0.00	79,510.24	79,510.24	-57.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	582,050.20	0.00	582,050.20	568,963.04	(6,187.00)	562,776.04	-3.3%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
6019	Student Support and Professional Development Discretionary Block Grant	26,034.00	0.00
6300	Lottery: Instructional Materials	65,678.28	10,051.28
6546	Mental Health-Related Services	255.47	0.00
6547	Special Education Early Intervention Preschool Grant	45,667.45	52,353.31
7311	Classified School Employee Professional Development Block Grant	37.62	37.62
7435	Learning Recovery Emergency Block Grant	1,181.00	0.00
7810	Other Restricted State	2,359.53	2,359.53
9010	Other Restricted Local	46,400.17	14,708.50
Total, Restricted Balance		187,613.52	79,510.24

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	13,784.37	17,000.00	23.3%
5) TOTAL, REVENUES			13,784.37	17,000.00	23.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,784.37	17,000.00	23.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,784.37	17,000.00	23.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	434,627.90	448,412.27	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			434,627.90	448,412.27	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			434,627.90	448,412.27	3.2%
2) Ending Balance, June 30 (E + F1e)			448,412.27	465,412.27	3.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	448,412.27	465,412.27	3.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	447,122.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,289.31		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			448,412.27		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			448,412.27		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	17,206.67	17,000.00	-1.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,422.30)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			13,784.37	17,000.00	23.3%
TOTAL, REVENUES			13,784.37	17,000.00	23.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,784.37	17,000.00	23.3%
5) TOTAL, REVENUES			13,784.37	17,000.00	23.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			13,784.37	17,000.00	23.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,784.37	17,000.00	23.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	434,627.90	448,412.27	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			434,627.90	448,412.27	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			434,627.90	448,412.27	3.2%
2) Ending Balance, June 30 (E + F1e)			448,412.27	465,412.27	3.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	448,412.27	465,412.27	3.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,941.89	2,010.00	-83.2%
5) TOTAL, REVENUES			11,941.89	2,010.00	-83.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	849.77	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			849.77	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,092.12	2,010.00	-81.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,092.12	2,010.00	-81.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2.59	11,094.71	428,267.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2.59	11,094.71	428,267.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2.59	11,094.71	428,267.2%
2) Ending Balance, June 30 (E + F1e)			11,094.71	13,104.71	18.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,094.71	13,104.71	18.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,062.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	31.90		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			11,094.71		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			11,094.71		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	46.82	10.00	-78.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	31.87	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	11,863.20	2,000.00	-83.1%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,941.89	2,010.00	-83.2%
TOTAL, REVENUES			11,941.89	2,010.00	-83.2%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	849.77	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			849.77	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			849.77	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,941.89	2,010.00	-83.2%
5) TOTAL, REVENUES			11,941.89	2,010.00	-83.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		237.27	0.00	-100.0%
8) Plant Services	8000-8999		612.50	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			849.77	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			11,092.12	2,010.00	-81.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,092.12	2,010.00	-81.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2.59	11,094.71	428,267.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2.59	11,094.71	428,267.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2.59	11,094.71	428,267.2%
2) Ending Balance, June 30 (E + F1e)			11,094.71	13,104.71	18.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,094.71	13,104.71	18.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	11,094.71	13,104.71
Total, Restricted Balance		11,094.71	13,104.71

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	10,473.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	(536.60)	0.00	-100.0%
5) TOTAL, REVENUES			9,936.40	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,838.30	0.00	-100.0%
6) Capital Outlay		6000-6999	135,977.59	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			140,815.89	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(130,879.49)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(130,879.49)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	130,883.92	4.43	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			130,883.92	4.43	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			130,883.92	4.43	-100.0%
2) Ending Balance, June 30 (E + F1e)			4.43	4.43	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4.43	4.43	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	.01		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4.43		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			4.43		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	10,473.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,473.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,336.93	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,873.53)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(536.60)	0.00	-100.0%
TOTAL, REVENUES			9,936.40	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,838.30	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,838.30	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	135,977.59	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			135,977.59	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			140,815.89	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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	10,473.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	(536.60)	0.00	-100.0%
5) TOTAL, REVENUES			9,936.40	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		140,815.89	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			140,815.89	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(130,879.49)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(130,879.49)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	130,883.92	4.43	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			130,883.92	4.43	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			130,883.92	4.43	-100.0%
2) Ending Balance, June 30 (E + F1e)			4.43	4.43	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4.43	4.43	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	4.43	4.43
Total, Restricted Balance		4.43	4.43

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	202,857.80	51,900.00	-74.4%
5) TOTAL, REVENUES			202,857.80	51,900.00	-74.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	11,744.61	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,744.61	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			191,113.19	51,900.00	-72.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	56,785.23	63,562.36	11.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(56,785.23)	(63,562.36)	11.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			134,327.96	(11,662.36)	-108.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,157,448.18	1,291,776.14	11.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,157,448.18	1,291,776.14	11.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,157,448.18	1,291,776.14	11.6%
2) Ending Balance, June 30 (E + F1e)			1,291,776.14	1,280,113.78	-0.9%
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	1,247,720.52	1,247,720.52	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	44,055.62	32,393.26	-26.5%
Endowment Fund held at County Treasury	0000	9780	*44,055.62*		
Endowment Fund held at County Treasury	0000	9780		*32,393.26*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	43,928.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	126.67		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	1,247,720.52		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,291,776.14		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,291,776.14		
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					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,110.58	1,900.00	-10.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	173,941.22	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	26,806.00	50,000.00	86.5%
TOTAL, OTHER LOCAL REVENUE			202,857.80	51,900.00	-74.4%
TOTAL, REVENUES			202,857.80	51,900.00	-74.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,744.61	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,744.61	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,744.61	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	56,785.23	63,562.36	11.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			56,785.23	63,562.36	11.9%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (- b + c - d + e)			(56,785.23)	(63,562.36)	11.9%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	202,857.80	51,900.00	-74.4%
5) TOTAL, REVENUES			202,857.80	51,900.00	-74.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		11,744.61	0.00	-100.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,744.61	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			191,113.19	51,900.00	-72.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	56,785.23	63,562.36	11.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(56,785.23)	(63,562.36)	11.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			134,327.96	(11,662.36)	-108.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,157,448.18	1,291,776.14	11.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,157,448.18	1,291,776.14	11.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,157,448.18	1,291,776.14	11.6%
2) Ending Balance, June 30 (E + F1e)			1,291,776.14	1,280,113.78	-0.9%
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	1,247,720.52	1,247,720.52	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	44,055.62	32,393.26	-26.5%
Endowment Fund held at County Treasury	0000	9780	*44,055.62*		
Endowment Fund held at County Treasury	0000	9780		*32,393.26*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	1,247,720.52	1,247,720.52
Total, Restricted Balance		1,247,720.52	1,247,720.52

State Entitlement	Extended Learning Opportunity Program	Student Support & Professional Development Discretionary Block Grant	Restricted Lottery	RSP	Mental Health Services	SE Early Start Preschool
Resource Code	**2600**	**6019**	**6300**	**6500**	**6546**	**6547**
Revenue Object	**8590**	**8590**	**8560**	**8792**	**8590**	**8590**
Local Description	**2600**	**0000**	**3000**	**1304**	**0000**	**0000**
Award						
1. Prior Year restricted Ending Balance	20,933.45	0.00	61,925.06	0.00	0.00	39,260.72
2. a. Current Year Award	100,000.00	31,734.00	8,310.41	42,096.00	8,992.00	9,822.00
b. Other Adjustments	0.00	0.00	962.70	55,024.95	0.00	0.00
c.Distribution of Per ADA Allocation	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award	100,000.00	31,734.00	9,273.11	97,120.95	8,992.00	9,822.00
(sum lines 2a, 2b &2c)						
3. Required Matching Funds/Other	0.00	0.00	0.00	153,212.55	0.00	0.00
4.Total Available Award	***120,933.45***	***31,734.00***	***71,198.17***	***250,333.50***	***8,992.00***	***49,082.72***
(sum lines 1,2d & 3)						
Revenues						
5.Cash Received in Current Year	93,200.00	31,734.00	6,531.16	51,575.00	8,332.00	9,994.00
6. Amounts Included inline 5 for Prior Year Adjustments	0.00	0.00	0.00	314.00	0.00	0.00
7. A. Accounts Receivable	6,800.00	0.00	2,741.95	45,231.95	660.00	(172.00)
(line 2d minus lines 5&6)						
b. Non current Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable	6,800.00	0.00	2,741.95	45,231.95	660.00	(172.00)
(line 7a minus line 7b)						
8. Contributed Matching Funds/Other	0.00	0.00	0.00	153,526.55	0.00	0.00
9. Total Available	***100,000.00***	***31,734.00***	***9,273.11***	***250,333.50***	***8,992.00***	***9,822.00***
(sums line 5, 7c & 8)						
Expenditures						
10.Donor Authorized Expenditures	120,933.45	5,700.00	5,519.89	250,333.50	8,736.53	3,415.27
11.Non Donor - Authorized Expenditures						
12. Total Expenditures	***120,933.45***	***5,700.00***	***5,519.89***	***250,333.50***	***8,736.53***	***3,415.27***
(line 10 plus line 11)						
Restricted Ending Balance						
13. Current Year	***0.00***	***26,034.00***	***65,678.28***	***0.00***	***255.47***	***45,667.45***

State Entitlement	Art, Music, and Instructional Block Grant	Art & Music In Schools Prop 28	Classified Employees Professional Development Block Grant	Learning Recovery Emergency Block Grant	Literacy Screening Professional Development	Behavioral Health Bridge Grant	TOTALS
Resource Code	**6762**	**6770**	**7311**	**7435**	**7810**	**7820**	
Revenue Object	**8590**	**8590**	**8590**	**8590**	**8590**	**8590**	
Local Description	**0000**	**0000**	**0000**	**0000**	**2025**	**0000**	
Award							
1. Prior Year restricted Ending Balance	65,572.00	0.00	212.47	0.00	1,037.00	0.00	***188,940.70***
2. a. Current Year Award	0.00	13,844.00	0.00	1,181.00	1,494.00	14,550.46	***217,473.41***
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	***55,987.65***
c.Distribution of Per ADA Allocation	0.00	0.00	0.00	0.00	0.00	0.00	***0.00***
d. Adj Curr Yr Award	0.00	13,844.00	0.00	1,181.00	1,494.00	14,550.46	***273,461.06***
(sum lines 2a, 2b &2c)							***0.00***
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	***153,212.55***
4.Total Available Award	***65,572.00***	***13,844.00***	***212.47***	***1,181.00***	***2,531.00***	***14,550.46***	***615,614.31***
(sum lines 1,2d & 3)							
Revenues							
5.Cash Received in Current Year	0.00	12,902.00	0.00	1,181.00	0.00	14,550.46	***215,449.16***
6. Amounts Included inline 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	***314.00***
7. A. Accounts Receivable	0.00	942.00	0.00	0.00	1,494.00	0.00	***57,697.90***
(line 2d minus lines 5&6)							***0.00***
b. Non current Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	***0.00***
c. Current Accounts Receivable	0.00	942.00	0.00	0.00	1,494.00	0.00	***57,697.90***
(line 7a minus line 7b)							***0.00***
8. Contributed Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	***153,526.55***
9. Total Available	***0.00***	***13,844.00***	***0.00***	***1,181.00***	***1,494.00***	***14,550.46***	***426,673.61***
(sums line 5, 7c & 8)							
Expenditures							
10.Donor Authorized Expenditures	65,572.00	13,844.00	174.85	0.00	171.47	14,550.46	***474,400.96***
11.Non Donor - Authorized Expenditures							***0.00***
12. Total Expenditures	***65,572.00***	***13,844.00***	***174.85***	***0.00***	***171.47***	***14,550.46***	***474,400.96***
(line 10 plus line 11)							
Restricted Ending Balance							
13. Current Year	***0.00***	***0.00***	***37.62***	***1,181.00***	***2,359.53***	***0.00***	***141,213.35***

State Deferred State Program Name	Universal PreKindergarten Plan	
State ID# If any (or PCA)	**25593**	
Resource Code	**6053**	
Revenue Object	**8590**	
Local Description	**6053**	**TOTALS**
Award		
1. Prior Year Carryover	35,675.52	**35,675.52**
2 a. Current Year Award	0.00	**0.00**
b. Flexibility Transfers	0.00	**0.00**
c. Distribution of Per ADA allocation	0.00	**0.00**
d. Adj Curr Yr Award	0.00	**0.00**
(sum lines 2a,2b &2c		
3. Required Matching Funds/Other		**0.00**
4.Total Available Award	***35,675.52***	**35,675.52**
(sum lines 1,2d & 3)		
Revenues		
5. Revenue Deferred from Prior year	35,675.52	**35,675.52**
6. Cash Received in Current Year	0.00	**0.00**
7. Contributed matching Funds	0.00	**0.00**
8. Total Available	***35,675.52***	**35,675.52**
(sum lines 5,6&7)		
Expenditures		
9.Donor Authorized Expenditures	15,702.60	**15,702.60**
10.Non Donor - Authorized Expenditures	0.00	**0.00**
11. Total Expenditures	***15,702.60***	**15,702.60**
(line 9 plus line 10)		
12. Amounts included in Line 6 above for prior Year Adjustments		**0.00**
13. Calculation of deferred Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	19,972.92	**19,972.92**
a. Deferred Revenue	19,972.92	**19,972.92**
b. Accounts Payable	0.00	**0.00**
c. Accounts Receivable	0.00	**0.00**
14. Unused Grant Award Calculation (line 4 minus line 9)	19,972.92	**19,972.92**
15. If Carryover is allowed, enter line 14 amount here	0.00	**0.00**
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	15,702.60	**15,702.60**

FEDERAL DEFERRED Federal Program Name	Title I	IDEA PL94-142	IDEA Mental Health
Federal Catalog #	**84.425**	**84.027**	**84.027A**
Resource Code	**3010**	**3310**	**3327**
Revenue Object	**8290**	**8181**	**8182**
Local Description	**0000**	**1320**	**1320**
Award			
1. Prior Year Carryover	0.00	0.00	1,449.00
2. Current Year Award	13,225.00	16,686.00	0.00
3. Required Matching Funds	0.00	0.00	0.00
4.Total Available Award	***13,225.00***	***16,686.00***	***1,449.00***
(sum lines 1,2&3)			
5. Revenue Deferred from Prior year	0.00	0.00	0.00
6. Cash Received in Current Year	7,211.00	0.00	1,449.00
7. Contributed matching Funds	0.00	0.00	0.00
8. Total Available	***7,211.00***	***0.00***	***1,449.00***
(sum lines 5,6&7)			
Expenditures			
9.Donor Authorized Expenditures	9,962.88	16,686.00	1,449.00
10.Non Donor - Authorized Expenditures	0.00	0.00	0.00
11. Total Expenditures	***9,962.88***	***16,686.00***	***1,449.00***
(line 9 plus line 10)			
12. Amounts included in Line 6 above for prior Year Adjustments	0.00	0.00	0.00
13. Calculation of Deferred Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	(2,751.88)	(16,686.00)	0.00
a. Deferred Revenue	3,262.12	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00
c. Accounts Receivable	6,014.00	16,686.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	3,262.12	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	9,962.88	16,686.00	1,449.00

FEDERAL DEFERRED Federal Program Name	Title II Quality Teacher	Title III English Learners	REAP	
Federal Catalog #	**84.367**	**84.365A**	**84.358A**	
Resource Code	**4035**	**4203**	**5811**	
Revenue Object	**8290**	**8290**	**8290**	
Local Description	**2356**	**0000**	**0000**	**TOTALS**
Award				
1. Prior Year Carryover	0.00	0.00	0.00	**1,449.00**
2. Current Year Award	2,338.00	1,005.12	32,310.00	**65,564.12**
3. Required Matching Funds	0.00	0.00	0.00	**0.00**
4.Total Available Award	***2,338.00***	***1,005.12***	***32,310.00***	**67,013.12**
(sum lines 1,2&3)				
5. Revenue Deferred from Prior year	0.00	0.00	0.00	**0.00**
6. Cash Received in Current Year	1,766.00	1,005.12	32,310.00	**43,741.12**
7. Contributed matching Funds	0.00	0.00	0.00	**0.00**
8. Total Available	***1,766.00***	***1,005.12***	***32,310.00***	**43,741.12**
(sum lines 5,6&7)				
Expenditures				
9.Donor Authorized Expenditures	2,338.00	1,005.12	32,310.00	**63,751.00**
10.Non Donor - Authorized Expenditures	0.00	0.00	0.00	**0.00**
11. Total Expenditures	***2,338.00***	***1,005.12***	***32,310.00***	**63,751.00**
(line 9 plus line 10)				
12. Amounts included in Line 6 above for prior Year Adjustments	0.00	0.00	0.00	**0.00**
13. Calculation of Deferred Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	(572.00)	0.00	0.00	**(20,009.88)**
a. Deferred Revenue	0.00	0.00	0.00	**3,262.12**
b. Accounts Payable	0.00	0.00	0.00	**0.00**
c. Accounts Receivable	572.00	0.00	0.00	**23,272.00**
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	**3,262.12**
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	**0.00**
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,338.00	1,005.12	32,310.00	**63,751.00**

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)	105.35	105.14	108.43	97.76	97.76	106.83
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)	105.35	105.14	108.43	97.76	97.76	106.83
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	.26	.26				
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)	.26	.26	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	105.61	105.40	108.43	97.76	97.76	106.83
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	**2024-25 Actual**			**2025-26 Actual**		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	1,402,530.63		1,402,530.63			1,499,255.44
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	101.36		101.36			105.61
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2024-25**			**Adjustments to 2025-26**		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	**2025-26 P2 Report**			**2026-27 P2 Estimate**		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	105.61		105.61	97.76		97.76
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			105.61			97.76
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)	5,750.00		5,750.00	5,923.00		5,923.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	1,327,780.94		1,327,780.94	1,355,567.00		1,355,567.00
5. Unsecured Roll Taxes (Object 8042)	24,147.56		24,147.56	24,449.00		24,449.00
6. Prior Years' Taxes (Object 8043)	2,642.75		2,642.75	2,260.00		2,260.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00

	2025-26 Calculations Extracted Data	Adjustments*	Entered Data/ Totals	2026-27 Calculations Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	51,975.00		51,975.00	51,975.00		51,975.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	1,412,296.25	0.00	1,412,296.25	1,440,174.00	0.00	1,440,174.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	1,412,296.25	0.00	1,412,296.25	1,440,174.00	0.00	1,440,174.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			15,416.80			15,885.23
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	8,940.78		8,940.78	10,000.00		10,000.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	8,940.78	0.00	24,357.58	10,000.00	0.00	25,885.23
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	95,561.00		95,561.00	95,293.00		95,293.00
25. LCFF State Aid - Prior Years (Object 8019)	(188.00)		(188.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	95,373.00	0.00	95,373.00	95,293.00	0.00	95,293.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	2,211,862.62		2,211,862.62	2,013,571.47		2,013,571.47

	2025-26 Calculations Extracted Data	2025-26 Calculations Adjustments*	2025-26 Calculations Entered Data/ Totals	2026-27 Calculations Extracted Data	2026-27 Calculations Adjustments*	2026-27 Calculations Entered Data/ Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	23,145.92		23,145.92	15,000.00		15,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	**2025-26 Actual**			**2026-27 Budget**		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			1,402,530.63			1,499,255.44
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0419			0.9257
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			1,555,404.17			1,456,559.87
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			1,412,296.25			1,440,174.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			12,673.20			11,731.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			95,373.00			42,271.10
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			95,373.00			42,271.10
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			15,943.77			11,126.29
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			1,428,240.02			1,451,300.29
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			95,373.00			31,144.81
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			1,428,240.02			
b. State Subventions (Line D8)			95,373.00			
c. Less: Excluded Appropriations (Line C23)			24,357.58			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			1,499,255.44			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			(56,148.73)			
SUMMARY	**2025-26 Actual**			**2026-27 Budget**		
11. Adjusted Appropriations Limit						

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines D4 plus D10)			1,499,255.44			1,456,559.87
12. Appropriations Subject to the Limit (Line D9d)			1,499,255.44			

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

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Gann Contact Person	Contact Email Address	Contact Phone Number

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2025-26 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	2,549,997.86
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	63,751.00
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	291,548.81
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	67,154.87
4. Other Transfers Out	All	9200	7200-7299	2,554.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				361,257.68
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)				2,124,989.18

Section II - Expenditures Per ADA	2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)	105.40
B. Expenditures per ADA (Line I.E divided by Line II.A)	20,161.19

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.)	2,129,237.64	20,957.06
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)	2,129,237.64	20,957.06
B. Required effort (Line A.2 times 90%)	1,916,313.88	18,861.35
C. Current year expenditures (Line I.E and Line II.B)	2,124,989.18	20,161.19
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	**Total Expenditures**	**Expenditures Per ADA**
Total adjustments to base expenditures	0.00	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	838,601.99	301	0.00	303	838,601.99	305	58,708.00		307	779,893.99	309
2000 - Classified Salaries	247,492.21	311	0.00	313	247,492.21	315	0.00		317	247,492.21	319
3000 - Employee Benefits	480,542.16	321	0.00	323	480,542.16	325	28,497.53		327	452,044.63	329
4000 - Books, Supplies Equip Replace. (6500)	30,083.53	331	42.37	333	30,041.16	335	9,811.25		337	20,229.91	339
5000 - Services. . . & 7300 - Indirect Costs	539,635.01	341	28,417.99	343	511,217.02	345	23,407.64		347	487,809.38	349
				TOTAL	2,107,894.54	365			TOTAL	1,987,470.12	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	649,441.17	375
2. Salaries of Instructional Aides Per EC 41011.	2100	84,277.55	380
3. STRS.	3101 & 3102	182,703.28	382
4. PERS.	3201 & 3202	7,538.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	16,093.48	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	106,386.85	385
7. Unemployment Insurance.	3501 & 3502	358.26	390
8. Workers' Compensation Insurance.	3601 & 3602	13,454.67	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		1,060,253.26	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		1,060,253.26	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		53.35%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		X	

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	exempt
2. Percentage spent by this district (Part II, Line 15)	53.35%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	1,987,470.12
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt

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

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) — 83,893.35

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) — 1,482,743.01

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 5.66%

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) — 119,729.86

2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 4,951.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	7,258.10
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	131,938.96
9. Carry-Forward Adjustment (Part IV, Line F)	(1,759.51)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	130,179.45
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,257,759.77
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	343,193.27
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	88,759.77
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)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	91,550.01
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	29,772.02
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)	2,757.32
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	120,976.92
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	11,744.61
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	1,946,513.69
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)	6.78%
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)	6.69%

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)	131,938.96
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	2,362.83
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 (6.99%) times Part III, Line B19); zero if positive	(1,759.51)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(1,759.51)
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:	6.69%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-879.76) is applied to the current year calculation and the remainder ($-879.75) is deferred to one or more future years:	6.73%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-586.50) is applied to the current year calculation and the remainder ($-1173.01) is deferred to one or more future years:	6.75%
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)	(1,759.51)

Approved indirect cost rate:	7.03%
Highest rate used in any program:	6.99%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	116,575.56	4,357.89	3.74%
01	4035	2,231.49	106.51	4.77%
01	5810	30,199.90	2,110.10	6.99%

LOTTERY REPORT
Revenues, Expenditures and Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	110,674.27		61,925.06	172,599.33
2. State Lottery Revenue	8560	22,354.99		9,273.11	31,628.10
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)		133,029.26	0.00	71,198.17	204,227.43
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	58,708.00		0.00	58,708.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	28,497.53		0.00	28,497.53
4. Books and Supplies	4000-4999	4,291.36		5,519.89	9,811.25
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	6,036.84			6,036.84
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		97,533.73	0.00	5,519.89	103,053.62
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	35,495.53	0.00	65,678.28	101,173.81
D. COMMENTS:					

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

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

	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			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	528,645.00		528,645.00			528,645.00
Buildings	2,697,065.19		2,697,065.19	572,245.90		3,269,311.09
Equipment			0.00			0.00
Total capital assets being depreciated	3,225,710.19	0.00	3,225,710.19	572,245.90	0.00	3,797,956.09
Accumulated Depreciation for:						
Land Improvements	(279,102.78)		(279,102.78)		22,657.26	(301,760.04)
Buildings	(918,940.84)		(918,940.84)		51,735.19	(970,676.03)
Equipment			0.00			0.00
Total accumulated depreciation	(1,198,043.62)	0.00	(1,198,043.62)	0.00	74,392.45	(1,272,436.07)
Total capital assets being depreciated, net excluding lease and subscription assets	2,027,666.57	0.00	2,027,666.57	572,245.90	74,392.45	2,525,520.02
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	2,027,666.57	0.00	2,027,666.57	572,245.90	74,392.45	2,525,520.02
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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	1,312,380.00		1,312,380.00		154,309.00	1,158,071.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	1,312,380.00	0.00	1,312,380.00	0.00	154,309.00	1,158,071.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	1,155,864.87	441,746.00	1,597,610.87	212,425.30		1,810,036.17
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	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
5000-5999	Special Education	224,147.28	37,376.18	261,523.46	34,773.30		296,296.76
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					21,833.37	21,833.37
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					298,175.80	298,175.80
----	Other Outgo					122,094.15	122,094.15
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	1,561.61		1,561.61
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
----	**Total General Fund and Charter Schools Funds Expenditures**	1,380,012.15	479,122.18	1,859,134.33	248,760.21	442,103.32	2,549,997.86

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K–12	1,138,671.45	11,405.89	0.00	0.00	5,787.53	0.00	0.00			0.00	0.00	1,155,864.87
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	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
5000-5999	Special Education	182,108.19	0.00	0.00	0.00	26,117.29	15,921.80	0.00			0.00	0.00	224,147.28
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
Total Direct Charged Costs		1,320,779.64	11,405.89	0.00	0.00	31,904.82	15,921.80	0.00	0.00	0.00	0.00	0.00	1,380,012.15

* 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	318,535.86	123,210.14	0.00	441,746.00
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	32,351.30	5,024.88	0.00	37,376.18
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		350,887.16	128,235.02	0.00	479,122.18

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	91,550.01
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	29,772.02
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	122,487.18
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	4,951.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	248,760.21
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	1,380,012.15
2	Total Allocated Costs (from Form PCR, Column 2, Total)	479,122.18
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	1,859,134.33
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)	11,744.61
5	Total Direct Charged Costs in Other Funds	11,744.61
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	1,870,878.94
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	13.30%

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)	21,833.37				21,833.37
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			298,175.80		298,175.80
Other Outgo (Objects 1000 - 7999)				122,094.15	122,094.15
Total Other Costs	21,833.37	0.00	298,175.80	122,094.15	442,103.32

		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)		0.00	0.00	331,787.38	19,099.78	128,235.02	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		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			6.40	6.40	12.26		
3100	Alternative Schools							
3200	Continuation Schools							
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Career Technical Education							
4110	Regular Education, Adult							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual							
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)			.65	.65	.50		
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	**Description**							
- -	Adult Education (Fund 11)							
- -	Child Development (Fund 12)							
- -	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		0.00	0.00	7.05	7.05	12.76	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
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					56,785.23	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	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	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
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
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
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						56,785.23		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	56,785.23	56,785.23	0.00	0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								19.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	57,451.81		57,451.81
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	14,670.68		14,670.68
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	910.62		910.62
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	151,114.17		151,114.17
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	224,147.28	0.00	224,147.28
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	37,376.19							37,376.19
	Total Indirect Costs and PCR Allocations	37,376.19	0.00	0.00	0.00	0.00	0.00	0.00	37,376.19
	TOTAL COSTS	37,376.19	0.00	0.00	0.00	0.00	224,147.28	0.00	261,523.47
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	13,623.44		13,623.44
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	3,062.56		3,062.56
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	1,449.00		1,449.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	18,135.00	0.00	18,135.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	18,135.00	0.00	18,135.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								18,135.00
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	43,828.37		43,828.37

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	11,608.12		11,608.12
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	910.62		910.62
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	149,665.17		149,665.17
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	206,012.28	0.00	206,012.28
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	37,376.19							37,376.19
	Total Indirect Costs and PCR Allocations	37,376.19	0.00	0.00	0.00	0.00	0.00	0.00	37,376.19
	TOTAL BEFORE OBJECT 8980	37,376.19	0.00	0.00	0.00	0.00	206,012.28	0.00	243,388.47
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								243,388.47
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								135,417.95
	TOTAL COSTS								135,417.95

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

2024-25 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2024-25 Report SEMA, 2024-25 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	308,068.69	192,167.02
2. Enter audit adjustments of 2024-25 special education expenditures from SACS2026ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2025-26 special education beginning fund balances from SACS2026ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2024-25 Expenditures, Adjusted for 2025-26 MOE Calculation (Sum lines 1 through 4)	308,068.69	192,167.02

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2024-25 Report SEMA, 2024-25 Expenditures by LEA (LE-CY) worksheet	19.00
2. Enter any adjustments not included in Line C1 (explain below)	
3. 2024-25 Unduplicated Pupil Count, Adjusted for 2025-26 MOE Calculation (Line C1 plus Line C2)	19.00

SELPA: **North Santa Cruz County (SC)**

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2025-26 Expenditures by LEA (LE-CY) and the 2024-25 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to section 3. Test 1, Test 2, Test 3, and Test 4. The revised sections allow the LEA to compare the 2025-26 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2025-26 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at:http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 — Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

a. Has left the jurisdiction of the agency;

b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or

c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
3a. Students have left the jurisdiction of the agency	85,785.38	
Total exempt reductions	85,785.38	0.00

SECTION 2 — Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

SELPA: **North Santa Cruz County (SC)**

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

			State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	16,686.00			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)	16,405.00			
Increase in funding (if difference is positive)	281.00			
Maximum available for MOE reduction (50% of increase in funding)	140.50	(a)		
Current year funding (IDEA Section 619 - Resource 3315)				
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	2,502.90	(b)		

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)		(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	140.50	(d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			140.50	

THIS SECTION IS NOT APPLICABLE!

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).		(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	2,502.90	(f)		

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SECTION 3	Column A	Column B	Column C

SELPA: North Santa Cruz County (SC)

		Actual Expenditures (LE-CY Worksheet) FY 2025-26	Actual Expenditures Comparison Year 2024-25	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	261,523.47		
	b. Less: Expenditures paid from federal sources	18,135.00		
	c. Expenditures paid from state and local sources	243,388.47	308,068.69	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		308,068.69	
	Less: Exempt reduction(s) for SECTION1		85,785.38	
	Less: 50% reduction from SECTION 2		140.50	
	Net expenditures paid from state and local sources	243,388.47	222,142.81	21,245.66

If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

		Actual FY 2025-26	Comparison Year 2024-25	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	261,523.47		
	b. Less: Expenditures paid from federal sources	18,135.00		
	c. Expenditures paid from state and local sources	243,388.47	308,068.69	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		308,068.69	
	Less: Exempt reduction(s) from SECTION 1		85,785.38	
	Less: 50% reduction from SECTION 2		140.50	
	Net expenditures paid from state and local sources	243,388.47	222,142.81	
	d. Special education unduplicated pupil count	19.00	19.00	
	e. Per capita state and local expenditures (Test2c/Test2d)	12,809.92	11,691.73	1,118.19

If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

B. LOCAL EXPENDITURES ONLY METHOD

SELPA: North Santa Cruz County (SC)

		Actual FY 2025-26	Comparison Year 2024-25	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	135,417.95	192,167.02	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		192,167.02	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	135,417.95	192,167.02	(56,749.07)

If the difference in Column C for the Section 3.Test 3 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

		Actual FY 2025-26	Comparison Year 2023-24	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
	a. Expenditures paid from local sources	135,417.95	192,167.02	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		192,167.02	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	135,417.95	192,167.02	
	b. Special education unduplicated pupil count	19.00	19.00	
	c. Per capita local expenditures (Test4a/Test4b)	7,127.26	10,114.05	(2,986.79)

If the difference in Column C for the Section 3.Test 4 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

Michelle Stewart	(831) 429-1456
Contact Name	Telephone Number
Superintendent/Principal	mstewart@hvesd.com
Title	Email Address

SELPA: North Santa Cruz County (SC)

Object Code	Description	Santa Cruz County Office of Education (SC00)	Live Oak Elementary (SC01)	Soquel Union Elementary (SC03)	San Lorenzo Valley Unified (SC04)	Santa Cruz City High (SC05)	Santa Cruz City Elementary (SC06)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: North Santa Cruz County (SC)

Object Code	Description	Santa Cruz County Office of Education (SC00)	Live Oak Elementary (SC01)	Soquel Union Elementary (SC03)	San Lorenzo Valley Unified (SC04)	Santa Cruz City High (SC05)	Santa Cruz City Elementary (SC06)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: North Santa Cruz County (SC)

Object Code	Description	Scotts Valley Unified (SC07)	Bonny Doon Union Elementary (SC08)	Happy Valley Elementary (SC09)	Mountain Elementary (SC10)	Pacific Elementary (SC11)	North Santa Cruz County SELPA (SC98)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: North Santa Cruz County (SC)

Object Code	Description	Scotts Valley Unified (SC07)	Bonny Doon Union Elementary (SC08)	Happy Valley Elementary (SC09)	Mountain Elementary (SC10)	Pacific Elementary (SC11)	North Santa Cruz County SELPA (SC98)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: North Santa Cruz County (SC)

Object Code	Description	Santa Cruz City Elementary/High (SC99)	Pacific Collegiate Charter (SCA1)	Delta Charter (SCA2)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
PCRA	Program Cost Report Allocations					0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
PCRA	Program Cost Report Allocations					0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources						
1000-1999	Certificated Salaries					0.00

SELPA: North Santa Cruz County (SC)

Object Code	Description	Santa Cruz City Elementary/High (SC99)	Pacific Collegiate Charter (SCA1)	Delta Charter (SCA2)	Adjustments*	Total
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						0.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								19.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	59,752.33		59,752.33
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	15,274.93		15,274.93
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,000.00		1,000.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	135,538.00		135,538.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	211,565.26	0.00	211,565.26
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	1,346.00		1,346.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	1,346.00	0.00	1,346.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	212,911.26	0.00	212,911.26
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	47,227.89		47,227.89
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	12,460.37		12,460.37
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,000.00		1,000.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	134,250.00		134,250.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	194,938.26	0.00	194,938.26
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	194,938.26	0.00	194,938.26
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								194,938.26

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								92,615.12
	TOTAL COSTS								92,615.12

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								19.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	57,451.81		57,451.81
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	14,670.68		14,670.68
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	910.62		910.62
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	151,114.17		151,114.17
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	224,147.28	0.00	224,147.28
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	37,376.19							37,376.19
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	224,147.28	0.00	224,147.28
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	13,623.44		13,623.44
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	3,062.56		3,062.56
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	1,449.00		1,449.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	18,135.00	0.00	18,135.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	18,135.00	0.00	18,135.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								18,135.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	43,828.37		43,828.37
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	11,608.12		11,608.12
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	910.62		910.62
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	149,665.17		149,665.17
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	206,012.28	0.00	206,012.28
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	37,376.19							37,376.19
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	206,012.28	0.00	206,012.28
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								206,012.28
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								135,417.95
	TOTAL COSTS								135,417.95

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: North Santa Cruz County (SC)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2026-27 Budget by LEA (LB-B) and the 2025-26 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to section 3. Test 1, Test 2, Test 3, and Test 4. The revised sections allow the LEA to compare the 2026-27 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2026-27 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

a. Has left the jurisdiction of the agency;

b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or

c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
3a. Left the jurisdiction of the agency	45,516.90	
3b. Has reached the age at which the obligation of the agency to provide FAPE has terminated	135,841.75	
Total exempt reductions	181,358.65	0.00

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

SELPA: **North Santa Cruz County (SC)**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

			State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	16,685.00			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	16,686.00			
Increase in funding (if difference is positive)	0.00			
Maximum available for MOE reduction (50% of increase in funding)	0.00	(a)		
Current year funding (IDEA Section 619 - Resource 3315)	0.00			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	2,502.75	(b)		

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)		(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).				

THIS SECTION IS NOT APPLICABLE!

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).		(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	2,502.75	(f)		

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

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SECTION 3	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2026-27	Actual Expenditures Comparison Year 2025-26	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
Test 1 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	212,911.26		
b. Less: Expenditures paid from federal sources	17,973.00		
c. Expenditures paid from state and local sources	194,938.26	243,388.47	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		243,388.47	
Less: Exempt reduction(s) from SECTION 1		181,358.65	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	194,938.26	62,029.82	132,908.44

If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

	Budgeted Amounts FY 2026-27	Comparison Year 2025-26	Difference
Test 2 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	212,911.26		
b. Less: Expenditures paid from federal sources	17,973.00		
c. Expenditures paid from state and local sources	194,938.26	243,388.47	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		243,388.47	

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	Less: Exempt reduction(s) from SECTION 1		181,358.65	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	194,938.26	62,029.82	
	d. Special education unduplicated pupil count	19.00	19.00	
	e. Per capita state and local expenditures (Test2c/Test2d)	10,259.91	3,264.73	6,995.18

If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

B. LOCAL EXPENDITURES ONLY METHOD

		Budget FY 2026-27	Comparison Year 2024-25	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	92,615.12	192,167.02	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		192,167.02	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	92,615.12	192,167.02	(99,551.90)

If the difference in Column C for the Section 3.Test 3 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.

		Budget FY 2026-27	Comparison Year 2023-24	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	92,615.12	173,418.80	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		173,418.80	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	92,615.12	173,418.80	
	b. Special education unduplicated pupil count	19.00	19.00	
	c. Per capita local expenditures (Test4a/Test4b)	4,874.48	9,127.31	(4,252.83)

If the difference in Column C for the Section 3.Test 4 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

SELPA: **North Santa Cruz County (SC)**

Michelle Stewart	(831) 429-1456
Contact Name	Telephone Number
Superintendent/Principal	
Title	Email Address

SELPA: North Santa Cruz County (SC)

Object Code	Description	Santa Cruz County Office of Education (SC00)	Live Oak Elementary (SC01)	Soquel Union Elementary (SC03)	San Lorenzo Valley Unified (SC04)	Santa Cruz City High (SC05)	Santa Cruz City Elementary (SC06)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: North Santa Cruz County (SC)

Object Code	Description	Santa Cruz County Office of Education (SC00)	Live Oak Elementary (SC01)	Soquel Union Elementary (SC03)	San Lorenzo Valley Unified (SC04)	Santa Cruz City High (SC05)	Santa Cruz City Elementary (SC06)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: North Santa Cruz County (SC)

Object Code	Description	Scotts Valley Unified (SC07)	Bonny Doon Union Elementary (SC08)	Happy Valley Elementary (SC09)	Mountain Elementary (SC10)	Pacific Elementary (SC11)	North Santa Cruz County SELPA (SC98)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: North Santa Cruz County (SC)

Object Code	Description	Scotts Valley Unified (SC07)	Bonny Doon Union Elementary (SC08)	Happy Valley Elementary (SC09)	Mountain Elementary (SC10)	Pacific Elementary (SC11)	North Santa Cruz County SELPA (SC98)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: North Santa Cruz County (SC)

Object Code	Description	Santa Cruz City Elementary/High (SC99)	Pacific Collegiate Charter (SCA1)	Delta Charter (SCA2)	Adjustments*	Total
TOTAL BUDGET - All Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00

SELPA: North Santa Cruz County (SC)

Object Code	Description	Santa Cruz City Elementary/High (SC99)	Pacific Collegiate Charter (SCA1)	Delta Charter (SCA2)	Adjustments*	Total
BUDGET - Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						0.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.