2025-26

Unaudited Actuals

for Morongo Unified School District

for adoption by the Board of Education on September 8, 2026

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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	55.06%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2027-28 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$0.00
	Adjusted Appropriations Limit	$68,254,821.46
	Appropriations Subject to Limit	$68,254,821.46
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	7.30%
	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 08, 2026

Clerk / Secretary of the Governing Board

(Original signature required)

Printed Name: Dr. Patricio Vargas Title: Superintendent

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: Bri Blanchard Title: BAS County Advisor

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

For County Office of Education:	For School District:
Bri Blanchard	Faith Segovia
Name	Name
BAS County Advisor	Director, Fiscal Services
Title	Title
909-386-9678	760-367-9191 X4266
Telephone	Telephone
BRIANA.BLANCHARD@SBCSS.NET	FSEGOVIA@MORONGOUSD.ORG
E-mail Address	E-mail Address

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	99,505,023.48	0.00	99,505,023.48	101,931,192.00	0.00	101,931,192.00	2.4%
2) Federal Revenue		8100-8299	807,055.00	6,452,820.91	7,259,875.91	800,000.00	7,699,896.01	8,499,896.01	17.1%
3) Other State Revenue		8300-8599	3,222,815.70	29,843,201.47	33,066,017.17	4,104,105.00	33,911,588.00	38,015,693.00	15.0%
4) Other Local Revenue		8600-8799	4,951,867.50	1,258,674.71	6,210,542.21	4,263,800.00	250,000.00	4,513,800.00	-27.3%
5) TOTAL, REVENUES			108,486,761.68	37,554,697.09	146,041,458.77	111,099,097.00	41,861,484.01	152,960,581.01	4.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	40,323,050.77	16,785,763.73	57,108,814.50	39,500,047.00	16,692,026.00	56,192,073.00	-1.6%
2) Classified Salaries		2000-2999	15,291,312.57	10,167,967.99	25,459,280.56	16,596,880.00	12,081,060.00	28,677,940.00	12.6%
3) Employee Benefits		3000-3999	21,619,989.07	15,347,399.01	36,967,388.08	21,527,203.68	15,307,115.00	36,834,318.68	-0.4%
4) Books and Supplies		4000-4999	1,712,524.88	7,414,153.16	9,126,678.04	2,249,578.00	4,973,829.76	7,223,407.76	-20.9%
5) Services and Other Operating Expenditures		5000-5999	15,410,568.44	8,240,732.68	23,651,301.12	17,320,673.00	9,025,648.81	26,346,321.81	11.4%
6) Capital Outlay		6000-6999	(381,826.09)	700,985.87	319,159.78	367,285.00	3,534,023.00	3,901,308.00	1,122.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	12,595.00	0.00	12,595.00	16,315.00	0.00	16,315.00	29.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,138,692.05)	3,833,228.39	(305,463.66)	(3,586,014.00)	3,286,014.00	(300,000.00)	-1.8%
9) TOTAL, EXPENDITURES			89,849,522.59	62,490,230.83	152,339,753.42	93,991,967.68	64,899,716.57	158,891,684.25	4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,637,239.09	(24,935,533.74)	(6,298,294.65)	17,107,129.32	(23,038,232.56)	(5,931,103.24)	-5.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	(420,814.00)	0.00	(420,814.00)	279,285.00	0.00	279,285.00	-166.4%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(21,000,318.59)	21,000,318.59	0.00	(22,657,305.00)	22,657,305.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(21,421,132.59)	21,000,318.59	(420,814.00)	(22,378,020.00)	22,657,305.00	279,285.00	-166.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,783,893.50)	(3,935,215.15)	(6,719,108.65)	(5,270,890.68)	(380,927.56)	(5,651,818.24)	-15.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	51,558,304.48	32,825,570.02	84,383,874.50	48,774,410.98	28,890,354.87	77,664,765.85	-8.0%
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)			51,558,304.48	32,825,570.02	84,383,874.50	48,774,410.98	28,890,354.87	77,664,765.85	-8.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,558,304.48	32,825,570.02	84,383,874.50	48,774,410.98	28,890,354.87	77,664,765.85	-8.0%
2) Ending Balance, June 30 (E + F1e)			48,774,410.98	28,890,354.87	77,664,765.85	43,503,520.30	28,509,427.31	72,012,947.61	-7.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Stores		9712	65,477.02	0.00	65,477.02	65,477.02	0.00	65,477.02	0.0%
Prepaid Items		9713	419,221.00	0.00	419,221.00	419,221.00	0.00	419,221.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	28,890,354.87	28,890,354.87	0.00	28,509,427.31	28,509,427.31	-1.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	33,140,821.00	0.00	33,140,821.00	27,284,746.00	0.00	27,284,746.00	-17.7%
Budget Stabilization Reserve	0000	9760	*12,000,000.00*		*12,000,000.00*			*0.00*	
Textbook Adoption	0000	9760	*9,000,000.00*		*9,000,000.00*			*0.00*	
Technology Infrastructure; Refresh and Security	0000	9760	*6,800,000.00*		*6,800,000.00*			*0.00*	
Fuel Mitigation	0000	9760	*500,000.00*		*500,000.00*			*0.00*	
Plant Maintenance	0000	9760	*4,840,821.00*		*4,840,821.00*			*0.00*	
Budget Stabilization Reserve	0000	9760			*0.00*	*12,000,000.00*		*12,000,000.00*	
Textbook Adoption	0000	9760			*0.00*	*6,800,000.00*		*6,800,000.00*	
Technology Infrastructure; Refresh and Security	0000	9760			*0.00*	*6,800,000.00*		*6,800,000.00*	
Fuel Mitigation	0000	9760			*0.00*	*500,000.00*		*500,000.00*	
Plant Maintenance	0000	9760			*0.00*	*1,184,746.00*		*1,184,746.00*	
d) Assigned									
Other Assignments		9780	10,431,073.00	0.00	10,431,073.00	10,840,704.00	0.00	10,840,704.00	3.9%
Reserve for Economic Uncertainties	0000	9780	*10,431,073.00*		*10,431,073.00*			*0.00*	
Reserve for Economic Uncertainties	0000	9780			*0.00*	*10,840,704.00*		*10,840,704.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,682,818.96	0.00	4,682,818.96	4,858,372.28	0.00	4,858,372.28	3.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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G. ASSETS									
1) Cash									
a) in County Treasury		9110	62,575,466.77	27,528,035.35	90,103,502.12				
1) Fair Value Adjustment to Cash in County Treasury		9111	200,850.00	0.00	200,850.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	35,000.00	0.00	35,000.00				
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	1,370,370.42	3,554,388.28	4,924,758.70				
4) Due from Grantor Government		9290	202,402.00	3,891,789.88	4,094,191.88				
5) Due from Other Funds		9310	0.00	930,251.31	930,251.31				
6) Stores		9320	65,477.02	0.00	65,477.02				
7) Prepaid Expenditures		9330	419,221.00	0.00	419,221.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			64,868,787.21	35,904,464.82	100,773,252.03				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	7,638,852.59	6,079,330.45	13,718,183.04				
2) Due to Grantor Governments		9590	8,443,611.00	0.00	8,443,611.00				
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	11,912.64	934,779.50	946,692.14				
6) TOTAL, LIABILITIES			16,094,376.23	7,014,109.95	23,108,486.18				
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)			48,774,410.98	28,890,354.87	77,664,765.85				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	54,777,979.00	0.00	54,777,979.00	70,540,807.00	0.00	70,540,807.00	28.8%
Education Protection Account State Aid - Current Year		8012	30,409,395.00	0.00	30,409,395.00	18,030,672.00	0.00	18,030,672.00	-40.7%
State Aid - Prior Years		8019	6,434.00	0.00	6,434.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	84,230.11	0.00	84,230.11	83,388.00	0.00	83,388.00	-1.0%
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	15,905,325.49	0.00	15,905,325.49	16,132,719.00	0.00	16,132,719.00	1.4%
Unsecured Roll Taxes		8042	598,360.63	0.00	598,360.63	643,066.00	0.00	643,066.00	7.5%
Prior Years' Taxes		8043	233,923.16	0.00	233,923.16	233,923.00	0.00	233,923.00	0.0%
Supplemental Taxes		8044	399,370.95	0.00	399,370.95	404,477.00	0.00	404,477.00	1.3%
Education Revenue Augmentation Fund (ERAF)		8045	(4,642,526.27)	0.00	(4,642,526.27)	(4,642,526.00)	0.00	(4,642,526.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,029,568.69	0.00	2,029,568.69	801,703.00	0.00	801,703.00	-60.5%
Penalties and Interest from Delinquent Taxes		8048	202,962.72	0.00	202,962.72	202,963.00	0.00	202,963.00	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			100,005,023.48	0.00	100,005,023.48	102,431,192.00	0.00	102,431,192.00	2.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(500,000.00)		(500,000.00)	(500,000.00)		(500,000.00)	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			99,505,023.48	0.00	99,505,023.48	101,931,192.00	0.00	101,931,192.00	2.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	807,055.00	0.00	807,055.00	800,000.00	0.00	800,000.00	-0.9%

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Special Education Entitlement		8181	0.00	1,895,716.00	1,895,716.00	0.00	1,892,370.00	1,892,370.00	-0.2%
Special Education Discretionary Grants		8182	0.00	251,314.66	251,314.66	0.00	259,360.00	259,360.00	3.2%
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		3,282,454.24	3,282,454.24		4,321,330.00	4,321,330.00	31.6%
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		433,008.43	433,008.43		350,715.00	350,715.00	-19.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		34,672.15	34,672.15		35,417.00	35,417.00	2.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		293,986.18	293,986.18		317,872.85	317,872.85	8.1%
Career and Technical Education	3500-3599	8290		96,290.88	96,290.88		86,916.00	86,916.00	-9.7%
All Other Federal Revenue	All Other	8290	0.00	165,378.37	165,378.37	0.00	435,915.16	435,915.16	163.6%
TOTAL, FEDERAL REVENUE			807,055.00	6,452,820.91	7,259,875.91	800,000.00	7,699,896.01	8,499,896.01	17.1%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		6,626,902.00	6,626,902.00		6,709,305.00	6,709,305.00	1.2%
Prior Years	6500	8319		(8,499.00)	(8,499.00)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	100,705.00	100,705.00	0.00	99,568.00	99,568.00	-1.1%
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	307,613.01	307,613.01	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	322,552.00	0.00	322,552.00	337,695.00	0.00	337,695.00	4.7%
Lottery - Unrestricted and Instructional Materials		8560	1,313,332.48	584,406.16	1,897,738.64	2,116,414.00	566,210.00	2,682,624.00	41.4%
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		7,690,924.00	7,690,924.00		13,813,769.00	13,813,769.00	79.6%
After School Education and Safety (ASES)	6010	8590		617,382.77	617,382.77		0.00	0.00	-100.0%
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		282,441.59	282,441.59		329,965.00	329,965.00	16.8%
Arts and Music in Schools (Prop 28)	6770	8590		1,311,108.00	1,311,108.00		1,310,157.00	1,310,157.00	-0.1%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,586,931.22	12,330,217.94	13,917,149.16	1,649,996.00	11,082,614.00	12,732,610.00	-8.5%
TOTAL, OTHER STATE REVENUE			3,222,815.70	29,843,201.47	33,066,017.17	4,104,105.00	33,911,588.00	38,015,693.00	15.0%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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
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	11,075.50	0.00	11,075.50	1,000.00	0.00	1,000.00	-91.0%
Interest		8660	3,687,474.02	0.00	3,687,474.02	3,500,000.00	0.00	3,500,000.00	-5.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(462,842.00)	0.00	(462,842.00)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	47,535.17	47,535.17	250.00	0.00	250.00	-99.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,716,159.98	1,211,139.54	2,927,299.52	762,550.00	250,000.00	1,012,550.00	-65.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,951,867.50	1,258,674.71	6,210,542.21	4,263,800.00	250,000.00	4,513,800.00	-27.3%
TOTAL, REVENUES			108,486,761.68	37,554,697.09	146,041,458.77	111,099,097.00	41,861,484.01	152,960,581.01	4.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	32,280,648.13	10,930,458.83	43,211,106.96	31,690,036.00	10,440,741.00	42,130,777.00	-2.5%
Certificated Pupil Support Salaries		1200	1,826,015.74	2,906,105.58	4,732,121.32	1,791,526.00	3,229,994.00	5,021,520.00	6.1%
Certificated Supervisors' and Administrators' Salaries		1300	5,572,785.82	1,809,797.25	7,382,583.07	5,309,337.00	1,908,039.00	7,217,376.00	-2.2%
Other Certificated Salaries		1900	643,601.08	1,139,402.07	1,783,003.15	709,148.00	1,113,252.00	1,822,400.00	2.2%
TOTAL, CERTIFICATED SALARIES			40,323,050.77	16,785,763.73	57,108,814.50	39,500,047.00	16,692,026.00	56,192,073.00	-1.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,197,967.29	7,122,975.38	8,320,942.67	1,442,910.00	8,574,858.00	10,017,768.00	20.4%
Classified Support Salaries		2200	6,363,796.89	1,993,086.65	8,356,883.54	7,061,561.00	2,059,416.00	9,120,977.00	9.1%
Classified Supervisors' and Administrators' Salaries		2300	2,295,897.35	431,593.95	2,727,491.30	2,441,264.00	724,170.00	3,165,434.00	16.1%
Clerical, Technical and Office Salaries		2400	4,910,798.61	585,268.65	5,496,067.26	4,873,421.00	685,281.00	5,558,702.00	1.1%
Other Classified Salaries		2900	522,852.43	35,043.36	557,895.79	777,724.00	37,335.00	815,059.00	46.1%
TOTAL, CLASSIFIED SALARIES			15,291,312.57	10,167,967.99	25,459,280.56	16,596,880.00	12,081,060.00	28,677,940.00	12.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	7,320,887.67	8,136,769.11	15,457,656.78	7,300,715.58	7,813,850.00	15,114,565.58	-2.2%
PERS		3201-3202	3,742,716.51	2,226,201.21	5,968,917.72	4,104,045.51	2,424,748.00	6,528,793.51	9.4%
OASDI/Medicare/Alternative		3301-3302	1,748,618.42	1,019,134.41	2,767,752.83	1,879,750.59	1,152,454.00	3,032,204.59	9.6%
Health and Welfare Benefits		3401-3402	6,680,764.04	2,915,751.54	9,596,515.58	6,096,536.00	2,863,769.00	8,960,305.00	-6.6%
Unemployment Insurance		3501-3502	25,641.97	13,113.62	38,755.59	28,102.00	13,563.00	41,665.00	7.5%
Workers' Compensation		3601-3602	2,101,360.46	1,036,429.12	3,137,789.58	2,118,054.00	1,038,731.00	3,156,785.00	0.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			21,619,989.07	15,347,399.01	36,967,388.08	21,527,203.68	15,307,115.00	36,834,318.68	-0.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	11,338.35	3,288,392.34	3,299,730.69	11,814.00	512,123.76	523,937.76	-84.1%
Books and Other Reference Materials		4200	16,640.43	183,601.77	200,242.20	18,450.00	97,054.00	115,504.00	-42.3%
Materials and Supplies		4300	1,524,300.31	2,135,608.08	3,659,908.39	2,007,865.00	3,619,420.00	5,627,285.00	53.8%
Noncapitalized Equipment		4400	160,245.79	1,806,550.97	1,966,796.76	211,449.00	745,232.00	956,681.00	-51.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,712,524.88	7,414,153.16	9,126,678.04	2,249,578.00	4,973,829.76	7,223,407.76	-20.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	6,528,854.52	304,003.65	6,832,858.17	8,364,967.00	119,436.00	8,484,403.00	24.2%
Travel and Conferences		5200	184,658.97	267,980.52	452,639.49	207,652.00	509,988.96	717,640.96	58.5%

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
Dues and Memberships		5300	95,580.30	5,165.95	100,746.25	98,165.00	2,510.00	100,675.00	-0.1%
Insurance		5400 - 5499	1,487,545.32	0.00	1,487,545.32	1,293,404.00	0.00	1,293,404.00	-13.1%
Operations and Housekeeping Services		5500	4,054,296.59	38,938.27	4,093,234.86	4,006,100.00	42,000.00	4,048,100.00	-1.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	456,225.44	390,886.89	847,112.33	500,529.00	461,825.00	962,354.00	13.6%
Transfers of Direct Costs		5710	(91,013.64)	91,013.64	0.00	(105,992.00)	105,992.00	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	2,292,404.37	7,142,743.76	9,435,148.13	2,503,323.00	7,783,896.85	10,287,219.85	9.0%
Communications		5900	402,016.57	0.00	402,016.57	452,525.00	0.00	452,525.00	12.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,410,568.44	8,240,732.68	23,651,301.12	17,320,673.00	9,025,648.81	26,346,321.81	11.4%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	14,000.00	14,000.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	17,340.05	17,340.05	0.00	3,000,000.00	3,000,000.00	17,201.0%
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	38,987.91	669,645.82	708,633.73	88,000.00	534,023.00	622,023.00	-12.2%
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	(420,814.00)	0.00	(420,814.00)	279,285.00	0.00	279,285.00	-166.4%
TOTAL, CAPITAL OUTLAY			(381,826.09)	700,985.87	319,159.78	367,285.00	3,534,023.00	3,901,308.00	1,122.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	645.00	0.00	645.00	2,662.00	0.00	2,662.00	312.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	688.69	0.00	688.69	2,915.00	0.00	2,915.00	323.3%
Other Debt Service - Principal		7439	11,261.31	0.00	11,261.31	10,738.00	0.00	10,738.00	-4.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,595.00	0.00	12,595.00	16,315.00	0.00	16,315.00	29.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,833,228.39)	3,833,228.39	0.00	(3,286,014.00)	3,286,014.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(305,463.66)	0.00	(305,463.66)	(300,000.00)	0.00	(300,000.00)	-1.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,138,692.05)	3,833,228.39	(305,463.66)	(3,586,014.00)	3,286,014.00	(300,000.00)	-1.8%
TOTAL, EXPENDITURES			89,849,522.59	62,490,230.83	152,339,753.42	93,991,967.68	64,899,716.57	158,891,684.25	4.3%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									

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
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	(420,814.00)	0.00	(420,814.00)	279,285.00	0.00	279,285.00	-166.4%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			(420,814.00)	0.00	(420,814.00)	279,285.00	0.00	279,285.00	-166.4%
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	(21,000,318.59)	21,000,318.59	0.00	(22,657,305.00)	22,657,305.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(21,000,318.59)	21,000,318.59	0.00	(22,657,305.00)	22,657,305.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(21,421,132.59)	21,000,318.59	(420,814.00)	(22,378,020.00)	22,657,305.00	279,285.00	-166.4%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	99,505,023.48	0.00	99,505,023.48	101,931,192.00	0.00	101,931,192.00	2.4%
2) Federal Revenue		8100-8299	807,055.00	6,452,820.91	7,259,875.91	800,000.00	7,699,896.01	8,499,896.01	17.1%
3) Other State Revenue		8300-8599	3,222,815.70	29,843,201.47	33,066,017.17	4,104,105.00	33,911,588.00	38,015,693.00	15.0%
4) Other Local Revenue		8600-8799	4,951,867.50	1,258,674.71	6,210,542.21	4,263,800.00	250,000.00	4,513,800.00	-27.3%
5) TOTAL, REVENUES			108,486,761.68	37,554,697.09	146,041,458.77	111,099,097.00	41,861,484.01	152,960,581.01	4.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		46,595,799.72	41,988,981.00	88,584,780.72	46,842,720.68	39,741,241.76	86,583,962.44	-2.3%
2) Instruction - Related Services	2000-2999		11,825,588.52	5,310,993.45	17,136,581.97	11,733,936.00	5,491,239.00	17,225,175.00	0.5%
3) Pupil Services	3000-3999		12,163,318.17	6,870,002.59	19,033,320.76	14,270,742.00	8,041,866.96	22,312,608.96	17.2%
4) Ancillary Services	4000-4999		786,826.41	925.99	787,752.40	849,461.00	0.00	849,461.00	7.8%
5) Community Services	5000-5999		184,206.63	128,361.49	312,568.12	181,005.00	110,986.85	291,991.85	-6.6%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,347,388.17	4,032,253.80	10,379,641.97	7,754,908.00	3,299,063.00	11,053,971.00	6.5%
8) Plant Services	8000-8999		11,933,799.97	4,158,712.51	16,092,512.48	12,342,880.00	8,215,319.00	20,558,199.00	27.8%
9) Other Outgo	9000-9999	Except 7600-7699	12,595.00	0.00	12,595.00	16,315.00	0.00	16,315.00	29.5%
10) TOTAL, EXPENDITURES			89,849,522.59	62,490,230.83	152,339,753.42	93,991,967.68	64,899,716.57	158,891,684.25	4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			18,637,239.09	(24,935,533.74)	(6,298,294.65)	17,107,129.32	(23,038,232.56)	(5,931,103.24)	-5.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	(420,814.00)	0.00	(420,814.00)	279,285.00	0.00	279,285.00	-166.4%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(21,000,318.59)	21,000,318.59	0.00	(22,657,305.00)	22,657,305.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(21,421,132.59)	21,000,318.59	(420,814.00)	(22,378,020.00)	22,657,305.00	279,285.00	-166.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,783,893.50)	(3,935,215.15)	(6,719,108.65)	(5,270,890.68)	(380,927.56)	(5,651,818.24)	-15.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	51,558,304.48	32,825,570.02	84,383,874.50	48,774,410.98	28,890,354.87	77,664,765.85	-8.0%
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)			51,558,304.48	32,825,570.02	84,383,874.50	48,774,410.98	28,890,354.87	77,664,765.85	-8.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,558,304.48	32,825,570.02	84,383,874.50	48,774,410.98	28,890,354.87	77,664,765.85	-8.0%
2) Ending Balance, June 30 (E + F1e)			48,774,410.98	28,890,354.87	77,664,765.85	43,503,520.30	28,509,427.31	72,012,947.61	-7.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Stores		9712	65,477.02	0.00	65,477.02	65,477.02	0.00	65,477.02	0.0%
Prepaid Items		9713	419,221.00	0.00	419,221.00	419,221.00	0.00	419,221.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	28,890,354.87	28,890,354.87	0.00	28,509,427.31	28,509,427.31	-1.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	33,140,821.00	0.00	33,140,821.00	27,284,746.00	0.00	27,284,746.00	-17.7%
Budget Stabilization Reserve	0000	9760	*12,000,000.00*		*12,000,000.00*			*0.00*	
Textbook Adoption	0000	9760	*9,000,000.00*		*9,000,000.00*			*0.00*	
Technology Infrastructure; Refresh and Security	0000	9760	*6,800,000.00*		*6,800,000.00*			*0.00*	
Fuel Mitigation	0000	9760	*500,000.00*		*500,000.00*			*0.00*	
Plant Maintenance	0000	9760	*4,840,821.00*		*4,840,821.00*			*0.00*	
Budget Stabilization Reserve	0000	9760			*0.00*	*12,000,000.00*		*12,000,000.00*	
Textbook Adoption	0000	9760			*0.00*	*6,800,000.00*		*6,800,000.00*	
Technology Infrastructure; Refresh and Security	0000	9760			*0.00*	*6,800,000.00*		*6,800,000.00*	
Fuel Mitigation	0000	9760			*0.00*	*500,000.00*		*500,000.00*	
Plant Maintenance	0000	9760			*0.00*	*1,184,746.00*		*1,184,746.00*	
d) Assigned									
Other Assignments (by Resource/Object)		9780	10,431,073.00	0.00	10,431,073.00	10,840,704.00	0.00	10,840,704.00	3.9%
Reserve for Economic Uncertainties	0000	9780	*10,431,073.00*		*10,431,073.00*			*0.00*	
Reserve for Economic Uncertainties	0000	9780			*0.00*	*10,840,704.00*		*10,840,704.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,682,818.96	0.00	4,682,818.96	4,858,372.28	0.00	4,858,372.28	3.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	5,634,835.51	6,826,868.51
3212	Elementary and Secondary School Emergency Relief II (ESSER II) Fund	0.00	27,853.16
6019	Student Support and Professional Development Discretionary Block Grant	2,055,363.00	3,747,477.00
6230	California Clean Energy Jobs Act	14,555.42	14,555.42
6300	Lottery: Instructional Materials	1,646,698.77	1,506,645.77
6331	CA Community Schools Partnership Act - Planning Grant	64,189.06	64,189.06
6332	CA Community Schools Partnership Act - Implementation Grant	1,401,991.35	2,568,991.35
6383	Golden State Pathways Program	690,300.04	531,208.04
6500	Special Education	12.00	12.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	222,657.71	98,094.71
6546	Mental Health-Related Services	294,765.77	164,502.77
6547	Special Education Early Intervention Preschool Grant	1,816,131.68	1,906,651.68
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,090,723.64	1,090,723.64
7041	Child Nutrition: Kitchen Infrastructure Upgrades, Staffing, Training, and Procurement Funds (2025 KIT Funds)	307,613.01	307,613.01
7085	Learning Communities for School Success Program	875,710.89	380,492.89
7311	Classified School Employee Professional Development Block Grant	9,012.34	9,012.34
7339	Dual Enrollment Opportunities	262,940.79	67,809.03
7399	LCFF Equity Multiplier	1,768,388.00	1,836,809.00
7435	Learning Recovery Emergency Block Grant	3,415,202.64	875,251.64
7810	Other Restricted State	1,341,921.29	1,234,671.29
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,158,104.24	1,158,104.24
9010	Other Restricted Local	4,819,237.72	4,091,890.76
Total, Restricted Balance		28,890,354.87	28,509,427.31

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	153,853.94	80,000.00	-48.0%
5) TOTAL, REVENUES			153,853.94	80,000.00	-48.0%
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	140,618.68	80,000.00	-43.1%
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			140,618.68	80,000.00	-43.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,235.26	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)			13,235.26	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	371,648.66	384,883.92	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			371,648.66	384,883.92	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			371,648.66	384,883.92	3.6%
2) Ending Balance, June 30 (E + F1e)			384,883.92	384,883.92	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	384,883.92	384,883.92	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	384,883.92		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			384,883.92		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			384,883.92		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	153,853.94	80,000.00	-48.0%
TOTAL, REVENUES			153,853.94	80,000.00	-48.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	140,618.68	80,000.00	-43.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			140,618.68	80,000.00	-43.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			140,618.68	80,000.00	-43.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	153,853.94	80,000.00	-48.0%
5) TOTAL, REVENUES			153,853.94	80,000.00	-48.0%
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		140,618.68	80,000.00	-43.1%
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			140,618.68	80,000.00	-43.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,235.26	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)			13,235.26	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	371,648.66	384,883.92	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			371,648.66	384,883.92	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			371,648.66	384,883.92	3.6%
2) Ending Balance, June 30 (E + F1e)			384,883.92	384,883.92	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	384,883.92	384,883.92	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
8210	Student Activity Funds	384,883.92	384,883.92
Total, Restricted Balance		384,883.92	384,883.92

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,024,255.88	8,104,400.00	1.0%
3) Other State Revenue		8300-8599	2,270,097.22	2,311,000.00	1.8%
4) Other Local Revenue		8600-8799	1,146,813.40	1,038,000.00	-9.5%
5) TOTAL, REVENUES			11,441,166.50	11,453,400.00	0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,324,472.08	3,685,559.00	10.9%
3) Employee Benefits		3000-3999	1,564,136.55	1,644,160.00	5.1%
4) Books and Supplies		4000-4999	5,367,290.64	4,960,500.00	-7.6%
5) Services and Other Operating Expenditures		5000-5999	1,060,136.17	1,029,200.00	-2.9%
6) Capital Outlay		6000-6999	91,120.66	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	305,463.66	300,000.00	-1.8%
9) TOTAL, EXPENDITURES			11,712,619.76	11,619,419.00	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(271,453.26)	(166,019.00)	-38.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(271,453.26)	(166,019.00)	-38.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,973,629.09	5,702,175.83	-4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,973,629.09	5,702,175.83	-4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,973,629.09	5,702,175.83	-4.5%
2) Ending Balance, June 30 (E + F1e)			5,702,175.83	5,536,156.83	-2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	100.00	0.00	-100.0%
Stores		9712	363,742.04	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,338,333.79	5,536,156.83	3.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,570,416.61		
c) in Revolving Cash Account		9130	100.00		
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	1,747,884.56		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	363,742.04		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,682,143.21		
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	17,927.68		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	930,251.31		
4) Current Loans		9640			
5) Unearned Revenue		9650	31,788.39		
6) TOTAL, LIABILITIES			979,967.38		
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)			5,702,175.83		
FEDERAL REVENUE					
Child Nutrition Programs		8220	7,511,745.42	7,604,400.00	1.2%
Donated Food Commodities		8221	512,510.46	500,000.00	-2.4%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,024,255.88	8,104,400.00	1.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,270,097.22	2,311,000.00	1.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,270,097.22	2,311,000.00	1.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	121,706.58	120,000.00	-1.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	859,223.60	850,000.00	-1.1%
Other Local Revenue					
All Other Local Revenue		8699	165,883.22	68,000.00	-59.0%
TOTAL, OTHER LOCAL REVENUE			1,146,813.40	1,038,000.00	-9.5%
TOTAL, REVENUES			11,441,166.50	11,453,400.00	0.1%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,853,613.72	3,209,345.00	12.5%
Classified Supervisors' and Administrators' Salaries		2300	381,138.08	375,514.00	-1.5%
Clerical, Technical and Office Salaries		2400	89,720.28	100,700.00	12.2%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			3,324,472.08	3,685,559.00	10.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	717,325.22	806,887.00	12.5%
OASDI/Medicare/Alternative		3301-3302	246,982.84	281,538.00	14.0%
Health and Welfare Benefits		3401-3402	470,530.63	413,191.00	-12.2%
Unemployment Insurance		3501-3502	1,638.43	1,868.00	14.0%
Workers' Compensation		3601-3602	127,659.43	140,676.00	10.2%
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			1,564,136.55	1,644,160.00	5.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	457,852.73	305,500.00	-33.3%
Noncapitalized Equipment		4400	0.00	20,000.00	New
Food		4700	4,909,437.91	4,635,000.00	-5.6%
TOTAL, BOOKS AND SUPPLIES			5,367,290.64	4,960,500.00	-7.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	859,223.60	850,000.00	-1.1%
Travel and Conferences		5200	58,246.89	52,200.00	-10.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,620.32	6,000.00	-9.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,070.00	0.00	-100.0%
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	133,975.36	121,000.00	-9.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,060,136.17	1,029,200.00	-2.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	91,120.66	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			91,120.66	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	305,463.66	300,000.00	-1.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			305,463.66	300,000.00	-1.8%
TOTAL, EXPENDITURES			11,712,619.76	11,619,419.00	-0.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,024,255.88	8,104,400.00	1.0%
3) Other State Revenue		8300-8599	2,270,097.22	2,311,000.00	1.8%
4) Other Local Revenue		8600-8799	1,146,813.40	1,038,000.00	-9.5%
5) TOTAL, REVENUES			11,441,166.50	11,453,400.00	0.1%
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		11,400,535.78	11,313,419.00	-0.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		305,463.66	300,000.00	-1.8%
8) Plant Services	8000-8999		6,620.32	6,000.00	-9.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,712,619.76	11,619,419.00	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(271,453.26)	(166,019.00)	-38.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(271,453.26)	(166,019.00)	-38.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,973,629.09	5,702,175.83	-4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,973,629.09	5,702,175.83	-4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,973,629.09	5,702,175.83	-4.5%
2) Ending Balance, June 30 (E + F1e)			5,702,175.83	5,536,156.83	-2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	100.00	0.00	-100.0%
Stores		9712	363,742.04	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,338,333.79	5,536,156.83	3.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	5,338,333.79	5,536,156.83
Total, Restricted Balance		5,338,333.79	5,536,156.83

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	500,000.00	500,000.00	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	201,756.10	200,000.00	-0.9%
5) TOTAL, REVENUES			701,756.10	700,000.00	-0.3%
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	75,429.32	24,000.00	-68.2%
5) Services and Other Operating Expenditures		5000-5999	175,061.02	0.00	-100.0%
6) Capital Outlay		6000-6999	762,879.11	1,312,000.00	72.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,013,369.45	1,336,000.00	31.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(311,613.35)	(636,000.00)	104.1%
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)			(311,613.35)	(636,000.00)	104.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,160,634.53	4,849,021.18	-6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,160,634.53	4,849,021.18	-6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,160,634.53	4,849,021.18	-6.0%
2) Ending Balance, June 30 (E + F1e)			4,849,021.18	4,213,021.18	-13.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,849,021.18	4,213,021.18	-13.1%
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	4,817,192.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	12,842.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	55,477.51		
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			4,885,512.06		
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	36,490.88		
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			36,490.88		
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)			4,849,021.18		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	500,000.00	500,000.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			500,000.00	500,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	229,560.10	200,000.00	-12.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(27,804.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			201,756.10	200,000.00	-0.9%
TOTAL, REVENUES			701,756.10	700,000.00	-0.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	55,283.80	24,000.00	-56.6%
Noncapitalized Equipment		4400	20,145.52	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			75,429.32	24,000.00	-68.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	112,103.52	0.00	-100.0%
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	62,957.50	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			175,061.02	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	617,256.85	212,000.00	-65.7%
Buildings and Improvements of Buildings		6200	82,518.00	1,100,000.00	1,233.0%
Equipment		6400	63,104.26	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			762,879.11	1,312,000.00	72.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,013,369.45	1,336,000.00	31.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	500,000.00	500,000.00	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	201,756.10	200,000.00	-0.9%
5) TOTAL, REVENUES			701,756.10	700,000.00	-0.3%
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		1,013,369.45	1,336,000.00	31.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,013,369.45	1,336,000.00	31.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(311,613.35)	(636,000.00)	104.1%
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)			(311,613.35)	(636,000.00)	104.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,160,634.53	4,849,021.18	-6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,160,634.53	4,849,021.18	-6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,160,634.53	4,849,021.18	-6.0%
2) Ending Balance, June 30 (E + F1e)			4,849,021.18	4,213,021.18	-13.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,849,021.18	4,213,021.18	-13.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,161,509.12	1,200,000.00	3.3%
5) TOTAL, REVENUES			1,161,509.12	1,200,000.00	3.3%
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	30.00	0.00	-100.0%
6) Capital Outlay		6000-6999	6,843,297.64	8,376,604.00	22.4%
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			6,843,327.64	8,376,604.00	22.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,681,818.52)	(7,176,604.00)	26.3%
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)			(5,681,818.52)	(7,176,604.00)	26.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,882,716.95	26,200,898.43	-17.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,882,716.95	26,200,898.43	-17.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,882,716.95	26,200,898.43	-17.8%
2) Ending Balance, June 30 (E + F1e)			26,200,898.43	19,024,294.43	-27.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	26,200,898.43	19,024,294.43	-27.4%
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	26,148,698.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	39,822.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	315,529.41		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			26,504,050.22		
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	303,151.79		
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			303,151.79		
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)			26,200,898.43		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,318,445.81	1,200,000.00	-9.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(172,113.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	15,176.31	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,161,509.12	1,200,000.00	3.3%
TOTAL, REVENUES			1,161,509.12	1,200,000.00	3.3%
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					
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	30.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	856,764.73	1,110,189.00	29.6%
Buildings and Improvements of Buildings		6200	5,986,532.91	7,266,415.00	21.4%
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			6,843,297.64	8,376,604.00	22.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,843,327.64	8,376,604.00	22.4%
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 Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	1,161,509.12	1,200,000.00	3.3%
5) TOTAL, REVENUES			1,161,509.12	1,200,000.00	3.3%
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		6,843,327.64	8,376,604.00	22.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,843,327.64	8,376,604.00	22.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(5,681,818.52)	(7,176,604.00)	26.3%
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)			(5,681,818.52)	(7,176,604.00)	26.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,882,716.95	26,200,898.43	-17.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,882,716.95	26,200,898.43	-17.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,882,716.95	26,200,898.43	-17.8%
2) Ending Balance, June 30 (E + F1e)			26,200,898.43	19,024,294.43	-27.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	26,200,898.43	19,024,294.43	-27.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,291,079.52	1,650,000.00	-28.0%
5) TOTAL, REVENUES			2,291,079.52	1,650,000.00	-28.0%
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	282,613.98	260,625.00	-7.8%
6) Capital Outlay		6000-6999	0.00	820,654.00	New
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			282,613.98	1,081,279.00	282.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,008,465.54	568,721.00	-71.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,008,465.54	568,721.00	-71.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,221,813.86	6,230,279.40	47.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,221,813.86	6,230,279.40	47.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,221,813.86	6,230,279.40	47.6%
2) Ending Balance, June 30 (E + F1e)			6,230,279.40	6,799,000.40	9.1%
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	6,230,279.40	6,799,000.40	9.1%
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	6,124,987.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	12,431.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	100,361.69		
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			6,237,780.19		
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	7,500.79		
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			7,500.79		
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)			6,230,279.40		
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	1,186,208.77	800,000.00	-32.6%
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	217,329.65	150,000.00	-31.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(18,060.00)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	905,601.10	700,000.00	-22.7%
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			2,291,079.52	1,650,000.00	-28.0%
TOTAL, REVENUES			2,291,079.52	1,650,000.00	-28.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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	282,613.98	260,625.00	-7.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			282,613.98	260,625.00	-7.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	7,279.00	New
Buildings and Improvements of Buildings		6200	0.00	813,375.00	New
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	820,654.00	New
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			282,613.98	1,081,279.00	282.6%
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	2,291,079.52	1,650,000.00	-28.0%
5) TOTAL, REVENUES			2,291,079.52	1,650,000.00	-28.0%
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		237,113.98	201,625.00	-15.0%
8) Plant Services	8000-8999		45,500.00	879,654.00	1,833.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			282,613.98	1,081,279.00	282.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			2,008,465.54	568,721.00	-71.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,008,465.54	568,721.00	-71.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,221,813.86	6,230,279.40	47.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,221,813.86	6,230,279.40	47.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,221,813.86	6,230,279.40	47.6%
2) Ending Balance, June 30 (E + F1e)			6,230,279.40	6,799,000.40	9.1%
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	6,230,279.40	6,799,000.40	9.1%
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	6,230,279.40	6,799,000.40
Total, Restricted Balance		6,230,279.40	6,799,000.40

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	58,646.67	27,816.00	-52.6%
5) TOTAL, REVENUES			58,646.67	27,816.00	-52.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	8,450.18	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,140,292.00	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			2,148,742.18	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,090,095.51)	27,816.00	-101.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,090,095.51)	27,816.00	-101.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,410,773.38	320,677.87	-86.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,410,773.38	320,677.87	-86.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,410,773.38	320,677.87	-86.7%
2) Ending Balance, June 30 (E + F1e)			320,677.87	348,493.87	8.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	320,677.87	348,493.87	8.7%
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	317,465.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,715.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,927.80		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			320,677.87		
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)			320,677.87		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	74,019.67	27,816.00	-62.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(15,373.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			58,646.67	27,816.00	-52.6%
TOTAL, REVENUES			58,646.67	27,816.00	-52.6%
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	4,870.25	0.00	-100.0%
Noncapitalized Equipment		4400	3,579.93	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			8,450.18	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	2,140,292.00	0.00	-100.0%
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			2,140,292.00	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			2,148,742.18	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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	58,646.67	27,816.00	-52.6%
5) TOTAL, REVENUES			58,646.67	27,816.00	-52.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,148,742.18	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,148,742.18	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(2,090,095.51)	27,816.00	-101.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,090,095.51)	27,816.00	-101.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,410,773.38	320,677.87	-86.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,410,773.38	320,677.87	-86.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,410,773.38	320,677.87	-86.7%
2) Ending Balance, June 30 (E + F1e)			320,677.87	348,493.87	8.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	320,677.87	348,493.87	8.7%
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
7710	State School Facilities Projects	320,677.87	348,493.87
Total, Restricted Balance		320,677.87	348,493.87

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	37,641.20	24,881.00	-33.9%
4) Other Local Revenue		8600-8799	5,469,851.88	2,687,200.00	-50.9%
5) TOTAL, REVENUES			5,507,493.08	2,712,081.00	-50.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,187,326.47	2,487,648.76	-40.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,187,326.47	2,487,648.76	-40.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,320,166.61	224,432.24	-83.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,320,166.61	224,432.24	-83.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,254,403.14	5,574,569.75	31.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,254,403.14	5,574,569.75	31.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,254,403.14	5,574,569.75	31.0%
2) Ending Balance, June 30 (E + F1e)			5,574,569.75	5,799,001.99	4.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,574,569.75	5,799,001.99	4.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,564,068.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	10,501.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,574,569.75		
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)			5,574,569.75		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	37,641.20	24,881.00	-33.9%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			37,641.20	24,881.00	-33.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	5,161,499.30	2,231,497.00	-56.8%
Unsecured Roll		8612	53,037.31	33,036.00	-37.7%
Prior Years' Taxes		8613	(4,803.75)	248,761.00	-5,278.5%
Supplemental Taxes		8614	113,897.85	67,354.00	-40.9%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	18,491.53	56,552.00	205.8%
Interest		8660	147,501.64	50,000.00	-66.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(19,772.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,469,851.88	2,687,200.00	-50.9%
TOTAL, REVENUES			5,507,493.08	2,712,081.00	-50.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,635,000.00	791,780.00	-51.6%
Bond Interest and Other Service Charges		7434	2,552,326.47	1,695,868.76	-33.6%
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)			4,187,326.47	2,487,648.76	-40.6%
TOTAL, EXPENDITURES			4,187,326.47	2,487,648.76	-40.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	37,641.20	24,881.00	-33.9%
4) Other Local Revenue		8600-8799	5,469,851.88	2,687,200.00	-50.9%
5) TOTAL, REVENUES			5,507,493.08	2,712,081.00	-50.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	4,187,326.47	2,487,648.76	-40.6%
10) TOTAL, EXPENDITURES			4,187,326.47	2,487,648.76	-40.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,320,166.61	224,432.24	-83.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,320,166.61	224,432.24	-83.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,254,403.14	5,574,569.75	31.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,254,403.14	5,574,569.75	31.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,254,403.14	5,574,569.75	31.0%
2) Ending Balance, June 30 (E + F1e)			5,574,569.75	5,799,001.99	4.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,574,569.75	5,799,001.99	4.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	5,574,569.75	5,799,001.99
Total, Restricted Balance		5,574,569.75	5,799,001.99

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	32,234.75	0.00	-100.0%
5) TOTAL, REVENUES			32,234.75	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	208.27	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	79,640.76	0.00	-100.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			79,849.03	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(47,614.28)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(47,614.28)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	810,582.37	762,968.09	-5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			810,582.37	762,968.09	-5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			810,582.37	762,968.09	-5.9%
2) Ending Net Position, June 30 (E + F1e)			762,968.09	762,968.09	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	762,968.09	762,968.09	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	780,742.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	(12,161.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	9,121.90		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			777,703.09		
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	14,735.00		
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) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			14,735.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			762,968.09		
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	36,504.75	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,270.00)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
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			32,234.75	0.00	-100.0%
TOTAL, REVENUES			32,234.75	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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					
Books and Other Reference Materials		4200	208.27	0.00	-100.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			208.27	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5499	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800-5899	79,640.76	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			79,640.76	0.00	-100.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			79,849.03	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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 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					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
(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	32,234.75	0.00	-100.0%
5) TOTAL, REVENUES			32,234.75	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		79,849.03	0.00	-100.0%
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, EXPENSES			79,849.03	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(47,614.28)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(47,614.28)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	810,582.37	762,968.09	-5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			810,582.37	762,968.09	-5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			810,582.37	762,968.09	-5.9%
2) Ending Net Position, June 30 (E + F1e)			762,968.09	762,968.09	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	762,968.09	762,968.09	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	762,968.09	762,968.09
Total, Restricted Net Position		762,968.09	762,968.09

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)	6,654.07	6,594.81	6,654.07	6,610.65	6,610.65	6,639.65
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)	.04	.03	.04			
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)	6,654.11	6,594.84	6,654.11	6,610.65	6,610.65	6,639.65
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6,654.11	6,594.84	6,654.11	6,610.65	6,610.65	6,639.65
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	3,152,399.00		3,152,399.00			3,152,399.00
Work in Progress	2,968,836.00		2,968,836.00	9,568,667.00	1,268,266.00	11,269,237.00
Total capital assets not being depreciated	6,121,235.00	0.00	6,121,235.00	9,568,667.00	1,268,266.00	14,421,636.00
Capital assets being depreciated:						
Land Improvements	64,233,785.00		64,233,785.00	519,198.00		64,752,983.00
Buildings	111,278,114.00		111,278,114.00	33,463.00		111,311,577.00
Equipment	12,047,346.00		12,047,346.00	1,697,481.00		13,744,827.00
Total capital assets being depreciated	187,559,245.00	0.00	187,559,245.00	2,250,142.00	0.00	189,809,387.00
Accumulated Depreciation for:						
Land Improvements	(17,940,438.00)		(17,940,438.00)	(3,099,062.00)		(21,039,500.00)
Buildings	(57,216,181.00)		(57,216,181.00)	(2,303,079.00)		(59,519,260.00)
Equipment	(6,898,559.00)	500.00	(6,898,059.00)	(867,048.00)		(7,765,107.00)
Total accumulated depreciation	(82,055,178.00)	500.00	(82,054,678.00)	(6,269,189.00)	0.00	(88,323,867.00)
Total capital assets being depreciated, net excluding lease and subscription assets	105,504,067.00	500.00	105,504,567.00	(4,019,047.00)	0.00	101,485,520.00
Lease Assets	921,930.00		921,930.00			921,930.00
Accumulated amortization for lease assets	(553,158.00)		(553,158.00)			(553,158.00)
Total lease assets, net	368,772.00	0.00	368,772.00	0.00	0.00	368,772.00
Subscription Assets	629,954.00		629,954.00			629,954.00
Accumulated amortization for subscription assets	(188,775.00)		(188,775.00)			(188,775.00)
Total subscription assets, net	441,179.00	0.00	441,179.00	0.00	0.00	441,179.00
Governmental activity capital assets, net	112,435,253.00	500.00	112,435,753.00	5,549,620.00	1,268,266.00	116,717,107.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

2025-26 Financial Report
Federal Grant Awards
Schedule for Restricted Resources Subject to Unearned Revenue

FEDERAL PROGRAM NAME	Title I	Perkins	Title II	Title IV Student Suport	Title III	EHCY	
RESOURCE CODE	3010	3550	4035	4127	4203	5630	
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)							**TOTALS**
AWARD							
1) Prior Year Carryover	1,218,769.00		152,013.00	45,087.00	59,774.00		1,475,643.00
2) a. Current Year Award	3,368,162.00	96,577.00	355,033.00	278,465.00	32,117.00	53,086.85	4,183,440.85
b. Transferability (ESSA)							-
c. Other Adjustments	4,403.13						4,403.13
d. Adj Curr Yr Award (sum lines 2a, 2b & 2c)	3,372,565.13	96,577.00	355,033.00	278,465.00	32,117.00	53,086.85	4,134,757.13
3) Required Matching Funds/Other							-
4) Total Available Award (sum lines 1, 2d & 3)	4,591,334.13	96,577.00	507,046.00	323,552.00	91,891.00	53,086.85	5,610,400.13
REVENUES							-
5) Unearned Revenue Deferred from Prior Year					16,051.23		16,051.23
6) Cash Received in Current Year	3,906,735.49	5,722.54	420,099.74	252,054.08		26,543.00	4,611,154.85
7) Contributed Matching Funds							-
8) Total Available (sum lines 5, 6 & 7)	3,906,735.49	5,722.54	420,099.74	252,054.08	16,051.23	26,543.00	4,600,663.08
EXPENDITURES							-
9) Donor-Authorized Expenditures	3,286,857.37	96,290.88	433,008.43	237,914.08	34,672.15	53,086.85	4,141,829.76
10) Non Donor- Authorized Expenditures	-	-	-	-	-	-	-
11) Total Expenditures (lines 9 & 10)	3,286,857.37	96,290.88	433,008.43	237,914.08	34,672.15	53,086.85	4,088,742.91
12) Amounts Included in Line 6 above for Prior Year Adjustments							-
13) Calculation of Unearned Revenue or A/P, & A/R amts (line 8 minus line 9 plus line 12)	619,878.12	(90,568.34)	(12,908.69)	14,140.00	(18,620.92)	(26,543.85)	511,920.17
a. Unearned Revenue	619,878.12			14,140.00			634,018.12
b. Accounts Payable							-
c. Accounts Receivable		90,568.34	12,908.69		18,620.92	26,543.85	148,641.80
14) Unused Grant Award Calculation (line 4 minus line 9)	1,304,476.76	286.12	74,037.57	85,637.92	57,218.85	-	1,521,657.22
15) If Carryover is allowed, enter line 14 amount here							-
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a miuns line 13b plus 13c)	3,286,857.37	96,290.88	433,008.43	237,914.08	34,672.15	53,086.85	4,088,742.91

2025-26 Financial Report
State Grant Awards
Schedule for Restricted Resources Subject to Unearned Revenue

STATE PROGRAM NAME	ASES	Child Development: UPK Plan	CTE Incentive Grant	CTE Incentive Grant	CTE Incentive Grant	Strong Work Force Grant	
RESOURCE CODE	6010	6053	6387	6387	6387	6388	
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)			Round 0009	Round 0010	Round 0011	Round 0006	**TOTALS**
AWARD							
1) Prior Year Carryover		-	139,229.66			141,817.90	281,047.56
2) a. Current Year Award	617,382.77	-	-	242,448.00	218,289.86	-	1,078,120.63
b. Transferability (ESSA)							-
c. Other Adjustments							-
d. Adj Curr Yr Award (sum lines 2a, 2b & 2c)	617,382.77	-	-			-	617,382.77
3) Required Matching Funds/Other							-
4) Total Available Award (sum lines 1, 2d & 3)	617,382.77	-	139,229.66			141,817.90	898,430.33
REVENUES							
5) Unearned Revenue Deferred from Prior Year	(79,391.85)	657,695.70	139,229.66			141,817.90	859,351.41
6) Cash Received in Current Year	71,851.50			242,448.00	-	-	314,299.50
7) Contributed Matching Funds							-
8) Total Available (sum lines 5, 6 & 7)	(7,540.35)	657,695.70	139,229.66	242,448.00	-	141,817.90	1,173,650.91
EXPENDITURES							
9) Donor-Authorized Expenditures	617,382.77	456,170.39	139,229.66	143,211.93	-	141,817.90	1,497,812.65
10) Non Donor- Authorized Expenditures	-	-	-	-	-	-	-
11) Total Expenditures (lines 9 & 10)	617,382.77	456,170.39	139,229.66	143,211.93	-	141,817.90	1,497,812.65
12) Amounts Included in Line 6 above for Prior Year Adjustments							-
13) Calculation of Unearned Revenue or A/P, & A/R amts (line 8 minus line 9 plus line 12)	(624,923.12)	201,525.31	-	99,236.07	-	-	(324,161.74)
a. Unearned Revenue		201,525.31		99,236.07			300,761.38
b. Accounts Payable							-
c. Accounts Receivable	624,923.12						624,923.12
14) Unused Grant Award Calculation (line 4 minus line 9)	-	(456,170.39)	-	(143,211.93)	-	-	(599,382.32)
15) If Carryover is allowed, enter line 14 amount here							-
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a miuns line 13b plus 13c)	617,382.77	456,170.39	139,229.66	143,211.93	-	141,817.90	1,497,812.65

2025-26 Financial Report
Local Grant Awards
Schedule for Restricted Resources Subject to Unearned Revenue

LOCAL PROGRAM NAME	SRTAC Travel Expense	
RESOURCE CODE	0811	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)		**TOTALS**
AWARD		
1) Prior Year Carryover		-
2) a. Current Year Award	18,000.00	18,000.00
b. Transferability (ESSA)		-
c. Other Adjustments		-
d. Adj Curr Yr Award (sum lines 2a, 2b & 2c)	18,000.00	18,000.00
3) Required Matching Funds/Other		-
4) Total Available Award (sum lines 1, 2d & 3)	18,000.00	18,000.00
REVENUES		
5) Unearned Revenue Deferred from Prior Year		-
6) Cash Received in Current Year	18,000.00	18,000.00
7) Contributed Matching Funds		-
8) Total Available (sum lines 5, 6 & 7)	18,000.00	18,000.00
EXPENDITURES		
9) Donor-Authorized Expenditures	6,087.36	6,087.36
10) Non Donor- Authorized Expenditures	-	-
11) Total Expenditures (lines 9 & 10)	6,087.36	6,087.36
12) Amounts Included in Line 6 above for Prior Year Adjustments		-
13) Calculation of Unearned Revenue or A/P, & A/R amts (line 8 minus line 9 plus line 12)	11,912.64	11,912.64
a. Unearned Revenue	11,912.64	11,912.64
b. Accounts Payable		-
c. Accounts Receivable		-
14) Unused Grant Award Calculation (line 4 minus line 9)	11,912.64	11,912.64
15) If Carryover is allowed, enter line 14 amount here		-
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a miuns line 13b plus 13c)	6,087.36	6,087.36

2025-26 Financial Report
State Entitlements
Schedule for Restricted Resources Subject to Restricted Ending Balances

STATE PROGRAM NAME	ELOP	SSPDBG	Prop 39	Education Effectiveness	CCSPP	CCSPP: Implementation Grant
RESOURCE CODE	2600	6019	6230	6266	6331	6332
REVENUE OBJECT	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)						Cohort 4
AWARD						
1) Prior Year Restricted Ending Balance	5,847,330.21	-	14,555.42	418,548.75	64,189.06	-
2) a. Current Year Award	7,690,924.00	2,055,363.00	-	-	-	1,425,000.00
b. Other Adjustments						
c. Adj Curr Yr Award (sum lines 2a & 2b)	7,690,924.00	2,055,363.00	-	-	-	1,425,000.00
3) Required Matching Funds/Other						
4) Total Available Award (sum lines 1, 2c & 3)	13,538,254.21	2,055,363.00	14,555.42	418,548.75	64,189.06	1,425,000.00
REVENUES						
5) Cash Received in Current YR	6,745,235.00	2,055,363.00	-	-	(20,000.00)	270,000.00
6) Amounts Included in Line 5 for Prior Year Adjustments						
7) a. Accounts Receivable (line 2c minus lines 5 & 6)	945,689.00	-	-	-	20,000.00	1,155,000.00
b. Non-Current Accounts Receivable						
c. Current Accounts Receivable (line 7a minus 7b)	945,689.00	-	-	-	20,000.00	1,155,000.00
8) Contributed Matching Funds						
9) Total Available (sum lines 5, 7c, & 8)	7,690,924.00	2,055,363.00	-	-	-	1,425,000.00
EXPENDITURES						
10) Donor-Authorized Expenditures	8,165,018.81	-	-	418,548.75	-	23,008.65
11) Non Donor-Authorized Expenditures						
12) Total Expenditures (sum lines 10 & 11)	8,165,018.81	-	-	418,548.75	-	23,008.65
RESTRICTED ENDING BALANCE						
13) Current Year (line 4 minus line 10)	5,373,235.40	2,055,363.00	14,555.42	-	64,189.06	1,401,991.35

2025-26 Financial Report
State Entitlements
Schedule for Restricted Resources Subject to Restricted Ending Balances

GSPP	Arts & Music BG	Prop 28 AMS	KIT 2022	2025 KIT Funds	LCSSP	Classified School Employee PD BG	Dual Enrollment	Dual Enrollment
6383	6762	6770	7032	7041	7085	7311	7339	7339
8590	8590	8590	8520	8520	8590	8590	8590	8590
					Cohort 8		MGMT 0000	MGMT 7850
714,006.00	3,064,323.09	1,028,755.37	28,808.25	-	1,563,010.57	29,431.21	93,694.81	-
-	-	1,311,108.00	-	307,613.01	-	-	-	250,000.00
-	-	1,311,108.00	-	307,613.01	-	-	-	250,000.00
714,006.00	3,064,323.09	2,339,863.37	28,808.25	307,613.01	1,563,010.57	29,431.21	93,694.81	250,000.00
(107,101.00)	-	1,192,990.00	-	-	(347,914.29)	-	(20,000.00)	225,000.00
107,101.00	-	118,118.00	-	307,613.01	347,914.29	-	20,000.00	25,000.00
107,101.00	-	118,118.00	-	307,613.01	347,914.29	-	20,000.00	25,000.00
		212,666.15						
-	-	1,523,774.15	-	307,613.01	-	-	-	250,000.00
32,457.51	3,064,323.09	1,461,805.88	28,808.25	-	687,299.68	20,418.87	64,697.41	13,737.76
32,457.51	3,064,323.09	1,461,805.88	28,808.25	-	687,299.68	20,418.87	64,697.41	13,737.76
681,548.49	-	878,057.49	-	307,613.01	875,710.89	9,012.34	28,997.40	236,262.24

2025-26 Financial Report
State Entitlements
Schedule for Restricted Resources Subject to Restricted Ending Balances

LCFF Equity Multiplier	A-G Access	A-G LL	LREBG	Literacy Screener	State Teacher Resident/Induction	State Teacher Residency/Capacity	
7399	7412	7413	7435	7810	7820	7830	
8590	8590	8590	8590	8590	8590	8590	
				MGMT 7840			TOTALS
1,748,920.47	152,833.23	82,144.82	6,868,449.02	36,201.00	909,522.90	250,000.00	11,763,016.28
811,790.00	-	-	552,891.00	56,378.00	400,000.00	-	2,378,672.01
							-
							-
811,790.00	-	-	552,891.00	56,378.00	400,000.00	-	2,378,672.01
							-
							-
2,560,710.47	152,833.23	82,144.82	7,421,340.02	92,579.00	1,309,522.90	250,000.00	14,141,688.29
649,432.00	-	-	552,891.00	56,378.00	320,000.00	(25,000.00)	1,410,786.71
							-
							-
							-
162,358.00	-	-	-	-	80,000.00	25,000.00	967,885.30
							-
							-
162,358.00	-	-	-	-	80,000.00	25,000.00	967,885.30
							-
							-
811,790.00	-	-	552,891.00	56,378.00	400,000.00	-	2,378,672.01
761,369.37	152,833.23	82,144.82	4,010,800.38	17,944.67	202,851.09	87,890.20	6,130,795.73
							-
761,369.37	152,833.23	82,144.82	4,010,800.38	17,944.67	202,851.09	87,890.20	6,130,795.73
1,799,341.10	-	-	3,410,539.64	74,634.33	1,106,671.81	162,109.80	8,010,892.56

2025-26 Financial Report
Local Entitlements
Schedule for Restricted Resources Subject to Restricted Ending Balances

LOCAL PROGRAM NAME										
RESOURCE CODE	0015	0563	0810	0815	0820	0850	9004	9005	9007	
REVENUE OBJECT	Green Endowment	Reach Out	County Teacher Residency/Induction	Literacy Support Funds	Opiod Overdose Prevention	SOS- County Teach Morongo Grant	CYBHI Behavioral Health Initiative	Medi-cal	School Link Partnership and Capacity Grant	
LOCAL DESCRIPTION (if any)										TOTALS
AWARD										
1) Prior Year Restricted Ending Balance	33,475.19	1,157.93	33,461.42	88,693.63	-	-	-	2,411,223.83	298,629.96	2,866,641.96
2) a. Current Year Award	22,000.00	-	-		30,000.00	900,000.00	3,817.72	969,341.41	47,535.17	1,972,694.30
b. Other Adjustments										-
c. Adj Curr Yr Award (sum lines 2a & 2b)	22,000.00	-	-	-	30,000.00	900,000.00	3,817.72	969,341.41	47,535.17	- 1,972,694.30
3) Required Matching Funds/Other										-
4) Total Available Award (sum lines 1, 2c & 3)	55,475.19	1,157.93	33,461.42	88,693.63	30,000.00	900,000.00	3,817.72	3,380,565.24	346,165.13	- 4,839,336.26
REVENUES										
5) Cash Received in Current YR	22,000.00	-	-	-	15,000.00	900,000.00	3,817.72	956,547.50	47,535.17	1,944,900.39
6) Amounts Included in Line 5 for Prior Year Adjustments										- -
7) a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	15,000.00	-	-	12,793.91	-	- 27,793.91
b. Non-Current Accounts Receivable										-
c. Current Accounts Receivable (line 7a minus 7b)	-	-	-	-	15,000.00	-	-	12,793.91	-	- 27,793.91
8) Contributed Matching Funds										-
9) Total Available (sum lines 5, 7c, & 8)	22,000.00	-	-	-	30,000.00	900,000.00	3,817.72	969,341.41	47,535.17	- 1,972,694.30
EXPENDITURES										
10) Donor-Authorized Expenditures	-	-	4,567.60	5,314.48	-	-	-	315,401.09	238,706.60	563,989.77
11) Non Donor-Authorized Expenditures										-
12) Total Expenditures (sum lines 10 & 11)	-	-	4,567.60	5,314.48	-	-	-	315,401.09	238,706.60	563,989.77
RESTRICTED ENDING BALANCE										
13) Current Year (line 4 minus line 10)	55,475.19	1,157.93	28,893.82	83,379.15	30,000.00	900,000.00	3,817.72	3,065,164.15	107,458.53	4,275,346.49

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	57,108,814.50	301	92,780.08	303	57,016,034.42	305	288,909.51	799,728.32	307	56,216,306.10	309
2000 - Classified Salaries	25,459,280.56	311	193,490.56	313	25,265,790.00	315	1,725,735.27	1,833,529.02	317	23,432,260.98	319
3000 - Employee Benefits	36,967,388.08	321	88,636.24	323	36,878,751.84	325	656,220.64	852,592.72	327	36,026,159.12	329
4000 - Books, Supplies Equip Replace. (6500)	9,126,678.04	331	23,590.39	333	9,103,087.65	335	2,050,054.86	4,748,474.66	337	4,354,612.99	339
5000 - Services. . . & 7300 - Indirect Costs	23,345,837.46	341	164,889.33	343	23,180,948.13	345	6,827,212.72	7,630,482.56	347	15,550,465.57	349
			TOTAL		151,444,612.04	365		TOTAL		135,579,804.76	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	42,898,405.53	375
2. Salaries of Instructional Aides Per EC 41011	2100	8,076,468.32	380
3. STRS	3101 & 3102	12,883,692.97	382
4. PERS	3201 & 3202	1,780,334.03	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	1,307,632.26	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	5,738,602.86	385
7. Unemployment Insurance	3501 & 3502	23,631.57	390
8. Workers' Compensation Insurance	3601 & 3602	1,944,592.28	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)		74,653,359.82	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		709.48	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		616,586.07	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		0.00	396
14. TOTAL SALARIES AND BENEFITS		74,652,650.34	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		55.06%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.06%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	135,579,804.76
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

ADJUSTMENTS HAVE BEEN MADE FOR ALLOWABLE RESOURCES WITHOUT CLASSROOM SALARIES (FN 1000-1999).

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	63,733,841.00	1,655,120.00	65,388,961.00		1,002,651.00	64,386,310.00	1,002,651.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	92,375.00	1,163,006.00	1,255,381.00		322,944.00	932,437.00	322,944.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	11,360,000.00		11,360,000.00		660,000.00	10,700,000.00	660,000.00
Net Pension Liability	92,350,370.00		92,350,370.00			92,350,370.00	
Total/Net OPEB Liability	1,259,128.00		1,259,128.00			1,259,128.00	
Compensated Absences Payable	614,254.00	3,934,087.00	4,548,341.00			4,548,341.00	
Subscription Liability	137,838.00	139,894.00	277,732.00		113,618.00	164,114.00	113,618.00
Governmental activities long-term liabilities	169,547,806.00	6,892,107.00	176,439,913.00	0.00	2,099,213.00	174,340,700.00	2,099,213.00
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

	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)	63,465,123.80		63,465,123.80			68,254,821.46
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	6,585.68		6,585.68			6,654.11
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2024-25**			**Adjustments to 2025-26**		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	**2025-26 P2 Report**			**2026-27 P2 Estimate**		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	6,654.11		6,654.11	6,610.65		6,610.65
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)			6,654.11			6,610.65
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)	84,230.11		84,230.11	83,388.00		83,388.00
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)	15,905,325.49		15,905,325.49	16,132,719.00		16,132,719.00
5. Unsecured Roll Taxes (Object 8042)	598,360.63		598,360.63	643,066.00		643,066.00
6. Prior Years' Taxes (Object 8043)	233,923.16		233,923.16	233,923.00		233,923.00
7. Supplemental Taxes (Object 8044)	399,370.95		399,370.95	404,477.00		404,477.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(4,642,526.27)		(4,642,526.27)	(4,642,526.00)		(4,642,526.00)

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	202,962.72		202,962.72	202,963.00		202,963.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	2,029,568.69		2,029,568.69	801,703.00		801,703.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	14,811,215.48	0.00	14,811,215.48	13,859,713.00	0.00	13,859,713.00
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)	14,811,215.48	0.00	14,811,215.48	13,859,713.00	0.00	13,859,713.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,207,514.07			1,268,340.59
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	4,421,382.00		4,421,382.00	4,797,400.00		4,797,400.00
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)	4,421,382.00	0.00	5,628,896.07	4,797,400.00	0.00	6,065,740.59
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	85,187,374.00		85,187,374.00	88,571,479.00		88,571,479.00
25. LCFF State Aid - Prior Years (Object 8019)	6,434.00		6,434.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	85,193,808.00	0.00	85,193,808.00	88,571,479.00	0.00	88,571,479.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	146,041,458.77		146,041,458.77	152,960,581.01		152,960,581.01
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	3,224,632.02		3,224,632.02	3,500,000.00		3,500,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	**2025-26 Actual**			**2026-27 Budget**		

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			63,465,123.80			68,254,821.46
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0104			0.9935
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			68,254,821.46			71,167,817.79
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			14,811,215.48			13,859,713.00
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)			798,493.20			793,278.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			59,072,502.05			63,373,845.38
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			59,072,502.05			63,373,845.38
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])			1,668,205.40			1,808,620.39
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			16,479,420.88			15,668,333.39
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)			57,404,296.65			61,565,224.99
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			16,479,420.88			
b. State Subventions (Line D8)			57,404,296.65			
c. Less: Excluded Appropriations (Line C23)			5,628,896.07			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			68,254,821.46			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY	**2025-26 Actual**			**2026-27 Budget**		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			68,254,821.46			71,167,817.79
12. Appropriations Subject to the Limit (Line D9d)			68,254,821.46			

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

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals

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FAITH SEGOVIA	FSEGOVIA@MORONGOUSD.ORG	760-367-9191 X4266
Gann Contact Person	Contact Email Address	Contact Phone Number

Approved indirect cost rate: 9.00%

Highest rate used in any program: 9.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	6,751,830.90	607,663.88	9.00%
01	3010	3,015,466.20	271,391.17	9.00%
01	3310	1,739,189.00	156,527.00	9.00%
01	3315	78,230.28	7,040.72	9.00%
01	3327	76,518.35	6,886.65	9.00%
01	3345	917.44	82.56	9.00%
01	3385	67,954.13	6,115.87	9.00%
01	3395	6,943.73	624.93	9.00%
01	3410	151,442.70	13,629.84	9.00%
01	3550	91,978.10	4,312.78	4.69%
01	4035	397,256.27	35,752.16	9.00%
01	4127	218,270.27	19,643.81	9.00%
01	5630	48,703.54	4,383.31	9.00%
01	6010	587,983.63	29,399.14	5.00%
01	6053	418,505.06	37,665.33	9.00%
01	6266	383,989.68	34,559.07	9.00%
01	6332	21,108.86	1,899.79	9.00%
01	6383	21,748.58	1,957.38	9.00%
01	6387	269,107.30	13,334.29	4.96%
01	6388	53,209.52	2,128.38	4.00%
01	6500	20,978,442.27	1,888,060.88	9.00%
01	6510	158,101.03	14,229.09	9.00%
01	6520	42,715.60	3,844.40	9.00%
01	6546	545,174.03	49,065.66	9.00%
01	6547	231,400.70	20,826.06	9.00%
01	6762	2,960,494.30	103,828.79	3.51%
01	6770	1,437,315.80	5,519.64	0.38%
01	7085	630,550.95	56,748.73	9.00%
01	7311	18,733.26	1,685.61	9.00%
01	7339	74,086.27	6,667.75	9.00%
01	7399	726,901.36	65,421.11	9.00%
01	7412	140,213.98	12,619.25	9.00%
01	7413	76,525.51	5,619.31	7.34%
01	7435	3,675,355.94	330,781.44	9.00%
01	7810	491,995.71	13,312.61	2.71%
13	5310	5,547,373.93	305,463.66	5.51%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		2,797,703.74	2,797,703.74
2. State Lottery Revenue	8560	1,313,332.48		584,406.16	1,897,738.64
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)		1,313,332.48	0.00	3,382,109.90	4,695,442.38
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	1,064,288.75		0.00	1,064,288.75
3. Employee Benefits	3000-3999	249,043.73		0.00	249,043.73
4. Books and Supplies	4000-4999	0.00		1,534,023.37	1,534,023.37
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			201,387.76	201,387.76
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)		1,313,332.48	0.00	1,735,411.13	3,048,743.61
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	1,646,698.77	1,646,698.77

D. COMMENTS:

CREATION OF REACH FOR READING MATERIALS, IN ADDITION TO ONLINE ELA CURRCICULUM.

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

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	86,311.92	669,427.66	755,739.58	52,998.96		808,738.54
1110	Regular Education, K–12	67,002,419.73	30,469,684.26	97,472,103.99	6,835,581.80		104,307,685.79
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	1,763,879.36	652,550.12	2,416,429.48	169,460.81		2,585,890.29
3300	Independent Study Centers	2,453,463.36	546,131.71	2,999,595.07	210,357.39		3,209,952.46
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	1,971,794.40	923,366.19	2,895,160.59	203,033.55		3,098,194.14
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	108,815.47	0.00	108,815.47	7,631.08		116,446.55
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	28,366,448.11	6,257,816.42	34,624,264.53	2,428,151.06		37,052,415.59
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	214,004.88	0.00	214,004.88	15,007.86		229,012.74
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	315,208.00	63,235.84	378,443.84	26,539.74		404,983.58
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					34,173.72	34,173.72
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					51,807.16	51,807.16
----	Other Outgo					12,595.00	12,595.00
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	733,321.53		733,321.53
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(305,463.66)		(305,463.66)
----	**Total General Fund and Charter Schools Funds Expenditures**	102,282,345.23	39,582,212.20	141,864,557.43	10,376,620.12	98,575.88	152,339,753.43

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	86,311.92	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	86,311.92
1110	Regular Education, K–12	66,177,876.68	9,991.48	1,265.78	2,935.49	1,892.98	0.00	787,752.40			20,704.92	0.00	67,002,419.73
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	1,080,937.05	0.00	0.00	379,711.19	249,403.92	0.00	0.00			53,827.20	0.00	1,763,879.36
3300	Independent Study Centers	1,883,493.50	0.00	324.38	434,825.87	133,200.43	0.00	0.00			1,619.18	0.00	2,453,463.36
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	1,724,559.90	247,234.50	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,971,794.40
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	108,815.47	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	108,815.47
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	17,414,994.93	2,198,847.39	0.00	72,245.15	5,982,625.53	2,696,686.69	0.00			1,048.42	0.00	28,366,448.11
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	107,791.27	103,191.75	0.00	0.00	0.00	0.00	0.00	0.00	3,021.86	0.00	0.00	214,004.88
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	2,639.88	0.00		312,568.12	0.00	0.00	0.00	315,208.00
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		88,584,780.72	2,559,265.12	1,590.16	889,717.70	6,369,762.74	2,696,686.69	787,752.40	312,568.12	3,021.86	77,199.72	0.00	102,282,345.23

* 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	669,427.66	0.00	669,427.66
1110	Regular Education, K–12	14,141,870.52	12,413,849.08	3,913,964.66	30,469,684.26
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	357,086.12	295,464.00	0.00	652,550.12
3300	Independent Study Centers	546,131.71	0.00	0.00	546,131.71
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	546,131.71	377,234.48	0.00	923,366.19
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)	3,612,871.29	2,144,294.54	500,650.59	6,257,816.42
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	63,235.84	0.00	63,235.84
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		19,204,091.35	15,963,505.60	4,414,615.25	39,582,212.20

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,203,319.01
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	86,860.77
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	6,486,464.49
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,905,439.50
5	Total Central Administration Costs in General Fund and Charter Schools Funds	10,682,083.77
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	102,282,345.23
2	Total Allocated Costs (from Form PCR, Column 2, Total)	39,582,212.20
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	141,864,557.43
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)	10,456,811.84
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	10,456,811.84
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	152,321,369.27
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	7.01%

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)	34,173.72				34,173.72
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			51,807.16		51,807.16
Other Outgo (Objects 1000 - 7999)				12,595.00	12,595.00
Total Other Costs	34,173.72	0.00	51,807.16	12,595.00	98,575.88

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		3,879,423.19	1,135,278.34	8,671,307.46	5,518,082.36	15,963,505.60	0.00	4,414,615.25
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					24.56		
1110	Regular Education, K–12	336.63	336.63	336.63	336.63	455.44		1,673.00
3100	Alternative Schools							
3200	Continuation Schools	8.50	8.50	8.50	8.50	10.84		
3300	Independent Study Centers	13.00	13.00	13.00	13.00			
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Career Technical Education	13.00	13.00	13.00	13.00	13.84		
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)	86.00	86.00	86.00	86.00	78.67		214.00
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services					2.32		
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		457.13	457.13	457.13	457.13	585.67	0.00	1,887.00

Description		2025-26 Actual	2026-27 Budget	% Diff.
SELPA Name: (RA)				
Date allocation plan approved by SELPA governance:	6/16/2026			
I. TOTAL SELPA REVENUES				
A. Base Plus Taxes and Excess ERAF				
1. Base Apportionment		6,618,403.00	6,709,305.00	1.37%
2. Local Special Education Property Taxes				0.00%
3. Applicable Excess ERAF				0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF		6,618,403.00	6,709,305.00	1.37%
B. Program Specialist/Regionalized Services Apportionment		1,097,055.00	1,190,082.00	8.48%
C. Program Specialist/Regionalized Services for NSS Apportionment				0.00%
D. Low Incidence Apportionment				0.00%
E. Out of Home Care Apportionment				0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment				0.00%
G. Adjustment for NSS with Declining Enrollment				0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)		7,715,458.00	7,899,387.00	2.38%
I. Federal IDEA Local Assistance Grants - Preschool		1,000.00	1,000.00	0.00%
J. Federal IDEA - Section 619 Preschool		85,271.00	85,335.00	0.08%
K. Other Federal Discretionary Grants		2,060,760.00	2,065,395.00	0.22%
L. Other Adjustments				0.00%
M. Total SELPA Revenues (Sum lines H through L)		9,862,489.00	10,051,117.00	1.91%
II. ALLOCATION TO SELPA MEMBERS				
Morongo Unified (RA00)		9,862,489.00	10,051,117.00	1.9%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)		9,862,489.00	10,051,117.00	1.91%

Preparer Name:	Faith Segovia
Title:	Director, Fiscal Services
Phone:	(760) 367-9191

Current LEA:	36-67777-0000000 Morongo Unified	
Selected SELPA:	RA	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
RA	Morongo Unified	6/16/2026

SELPA: **Morongo Unified (RA)**

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
Total exempt reductions	0.00	0.00

SELPA: Morongo Unified (RA)

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.

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)				
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)				
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)				
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00	(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).				

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)	0.00	(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:

SELPA: Morongo Unified (RA)

SECTION 3		Column A	Column B	Column C
		Actual Expenditures (LE-CY Worksheet) FY 2025-26	Actual Expenditures Comparison Year FY 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	36,791,198.31		
	b. Less: Expenditures paid from federal sources	2,238,907.97		
	c. Expenditures paid from state and local sources	34,552,290.34	32,091,727.82	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		32,091,727.82	
	Less: Exempt reduction(s) for SECTION1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	34,552,290.34	32,091,727.82	2,460,562.52

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 FY 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	36,791,198.31		

SELPA: **Morongo Unified (RA)**

b. Less: Expenditures paid from federal sources	2,238,907.97		
c. Expenditures paid from state and local sources	34,552,290.34	32,091,727.82	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		32,091,727.82	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	34,552,290.34	32,091,727.82	
d. Special education unduplicated pupil count	1,318.00	1,336.00	
e. Per capita state and local expenditures (Test2c/Test2d)	26,215.70	24,020.75	2,194.94

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

		Actual FY 2025-26	Comparison Year FY 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	19,452,369.70	17,366,269.13	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		17,366,269.13	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	19,452,369.70	17,366,269.13	2,086,100.57

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 FY 2024-25	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	19,452,369.70	17,366,269.13	
	Add/Less: Adjustments required for MOE calculation		0.00	

SELPA: **Morongo Unified (RA)**

Comparison year's expenditures, adjusted for MOE		17,366,269.13	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	19,452,369.70	17,366,269.13	
b. Special education unduplicated pupil count	1,318.00	1,336.00	
c. Per capita local expenditures (Test4a/Test4b)	14,759.01	12,998.70	1,760.30

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.

FAITH SEGOVIA	760-367-9191 X4266
Contact Name	Telephone Number
DIRECTOR, FISCAL SERVICES	FSEGOVIA@MORONGOUSD.ORG
Title	Email Address

SELPA: **Morongo Unified (RA)**

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
Total exempt reductions	0.00	0.00

SELPA: Morongo Unified (RA)

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.

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)				
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)				
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)				
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00	(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).				
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)	0.00	(f)		

SELPA: **Morongo Unified (RA)**

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
		Budgeted Amounts (LB-B Worksheet) FY 2026-27	Actual Expenditures Comparison Year FY 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	33,819,601.00		
	b. Less: Expenditures paid from federal sources	2,285,722.00		
	c. Expenditures paid from state and local sources	31,533,879.00	32,091,727.82	
	Add/Less: Adjustments and/or PCRA required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		32,091,727.82	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	31,533,879.00	32,091,727.82	(557,848.82)
	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 FY 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.			

SELPA: **Morongo Unified (RA)**

a. Total special education expenditures	33,819,601.00		
b. Less: Expenditures paid from federal sources	2,285,722.00		
c. Expenditures paid from state and local sources	31,533,879.00	32,091,727.82	
Add/Less: Adjustments and/or PCRA required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		32,091,727.82	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	31,533,879.00	32,091,727.82	
d. Special education unduplicated pupil count	1,318.00	1,336.00	
e. Per capita state and local expenditures (Test2c/Test2d)	23,925.55	24,020.75	(95.20)

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 FY 2025-26	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	22,222,138.00	19,465,773.20	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		19,465,773.20	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	22,222,138.00	19,465,773.20	2,756,364.80

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 FY 2025-26	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	22,222,138.00	19,465,773.20	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		19,465,773.20	

SELPA: **Morongo Unified (RA)**

Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	22,222,138.00	19,465,773.20	
b. Special education unduplicated pupil count	1,318.00	1,318.00	
c. Per capita local expenditures (Test4a/Test4b)	16,860.50	14,769.18	2,091.32

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.

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

FAITH SEGOVIA — Contact Name
760-367-9191 x4266 — Telephone Number
DIRECTOR OF FISCAL SERVICES — Title
FSEGOVIA@MORONGOUSD.ORG — Email Address

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	(305,463.66)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							930,251.31	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	305,463.66	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	930,251.31
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

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
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	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

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
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	305,463.66	(305,463.66)	0.00	0.00	930,251.31	930,251.31