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	62.60%
	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	$40,809,965.91
	Appropriations Subject to Limit	$40,809,965.91
	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	8.18%
	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: _____ In Lieu of
Clerk / Secretary of the Governing Board
(Original signature required)

Date of Meeting: Sep 10, 2026

Printed Name: Jim Bennett

Title: Clerk

To the Superintendent of Public Instruction:

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

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

Date: _____

Printed Name: _____

Title: _____

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

For County Office of Education:	For School District:
Roxanna Travers	Samantha Orahood
Name	Name
Financial Accounting & Data Support Manager	Director of Finance
Title	Title
858.295.6700	619.390.2600 x2604
Telephone	Telephone
roxanna.travers@sdcoe.net	sorahood@lsusd.net
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	52,825,161.78	473,447.00	53,298,608.78	55,132,610.00	461,891.00	55,594,501.00	4.3%
2) Federal Revenue		8100-8299	385,506.00	2,181,639.21	2,567,145.21	385,506.00	2,300,792.00	2,686,298.00	4.6%
3) Other State Revenue		8300-8599	1,512,916.11	9,716,497.12	11,229,415.23	1,551,840.00	12,350,507.00	13,902,347.00	23.8%
4) Other Local Revenue		8600-8799	1,921,583.04	5,806,616.40	7,728,199.44	2,212,631.00	7,793,500.00	10,006,131.00	29.5%
5) TOTAL, REVENUES			56,645,168.93	18,178,199.73	74,823,368.66	59,282,587.00	22,906,690.00	82,189,277.00	9.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	23,724,228.83	7,678,456.68	31,402,685.51	23,115,269.00	7,187,279.00	30,302,548.00	-3.5%
2) Classified Salaries		2000-2999	7,102,442.91	4,798,356.75	11,900,799.66	7,330,233.00	4,869,301.51	12,199,534.51	2.5%
3) Employee Benefits		3000-3999	14,443,118.40	8,833,267.68	23,276,386.08	14,528,576.25	9,256,566.03	23,785,142.28	2.2%
4) Books and Supplies		4000-4999	582,522.42	1,175,917.68	1,758,440.10	493,341.00	782,969.50	1,276,310.50	-27.4%
5) Services and Other Operating Expenditures		5000-5999	3,774,992.96	2,928,795.68	6,703,788.64	3,467,317.90	1,951,574.10	5,418,892.00	-19.2%
6) Capital Outlay		6000-6999	748,091.19	3,336,862.33	4,084,953.52	1,062,291.00	2,375,776.00	3,438,067.00	-15.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	216,481.61	668,711.27	885,192.88	771,636.63	21,000.00	792,636.63	-10.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(925,595.16)	795,813.68	(129,781.48)	(1,108,859.01)	959,104.01	(149,755.00)	15.4%
9) TOTAL, EXPENDITURES			49,666,283.16	30,216,181.75	79,882,464.91	49,659,805.77	27,403,570.15	77,063,375.92	-3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,978,885.77	(12,037,982.02)	(5,059,096.25)	9,622,781.23	(4,496,880.15)	5,125,901.08	-201.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	417,559.13	417,559.13	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	101,900.00	0.00	101,900.00	0.00	838,638.00	838,638.00	723.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(8,519,147.13)	8,519,147.13	0.00	(9,387,775.00)	9,387,775.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,621,047.13)	8,936,706.26	315,659.13	(9,387,775.00)	8,549,137.00	(838,638.00)	-365.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,642,161.36)	(3,101,275.76)	(4,743,437.12)	235,006.23	4,052,256.85	4,287,263.08	-190.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,968,627.04	8,850,026.07	12,818,653.11	2,326,465.68	5,748,750.31	8,075,215.99	-37.0%
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)			3,968,627.04	8,850,026.07	12,818,653.11	2,326,465.68	5,748,750.31	8,075,215.99	-37.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,968,627.04	8,850,026.07	12,818,653.11	2,326,465.68	5,748,750.31	8,075,215.99	-37.0%
2) Ending Balance, June 30 (E + F1e)			2,326,465.68	5,748,750.31	8,075,215.99	2,561,471.91	9,801,007.16	12,362,479.07	53.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	178,100.54	5,419.68	183,520.22	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	5,743,330.63	5,743,330.63	0.00	9,801,007.16	9,801,007.16	70.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	149,566.91	0.00	149,566.91	New
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,048,365.14	0.00	2,048,365.14	2,311,905.00	0.00	2,311,905.00	12.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	4,892,195.40	4,083,226.25	8,975,421.65				
1) Fair Value Adjustment to Cash in County Treasury		9111	(17,630.00)	0.00	(17,630.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	85,000.00	0.00	85,000.00				
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	224,805.83	1,860,860.94	2,085,666.77				
4) Due from Grantor Government		9290	210,592.60	1,413,703.54	1,624,296.14				
5) Due from Other Funds		9310	633,447.18	528,755.23	1,162,202.41				

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
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	178,100.54	5,419.68	183,520.22				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			6,206,511.55	7,891,965.64	14,098,477.19				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,241,472.42	2,084,458.19	3,325,930.61				
2) Due to Grantor Governments		9590	2,628,310.00	1,250.00	2,629,560.00				
3) Due to Other Funds		9610	690.00	767.49	1,457.49				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	9,573.45	56,739.65	66,313.10				
6) TOTAL, LIABILITIES			3,880,045.87	2,143,215.33	6,023,261.20				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,326,465.68	5,748,750.31	8,075,215.99				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	23,052,513.00	0.00	23,052,513.00	29,404,108.00	0.00	29,404,108.00	27.6%
Education Protection Account State Aid - Current Year		8012	15,271,976.00	0.00	15,271,976.00	11,064,576.00	0.00	11,064,576.00	-27.5%
State Aid - Prior Years		8019	(69,258.00)	0.00	(69,258.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	58,720.55	0.00	58,720.55	59,309.00	0.00	59,309.00	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	13,846,179.65	0.00	13,846,179.65	14,072,616.00	0.00	14,072,616.00	1.6%
Unsecured Roll Taxes		8042	458,927.07	0.00	458,927.07	463,910.00	0.00	463,910.00	1.1%
Prior Years' Taxes		8043	(11,241.24)	0.00	(11,241.24)	(9,340.00)	0.00	(9,340.00)	-16.9%
Supplemental Taxes		8044	806,580.96	0.00	806,580.96	736,681.00	0.00	736,681.00	-8.7%
Education Revenue Augmentation Fund (ERAF)		8045	(33,917.00)	0.00	(33,917.00)	(57,010.00)	0.00	(57,010.00)	68.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	465,025.79	0.00	465,025.79	462,883.00	0.00	462,883.00	-0.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			53,845,506.78	0.00	53,845,506.78	56,197,733.00	0.00	56,197,733.00	4.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,020,345.00)	0.00	(1,020,345.00)	(1,065,123.00)	0.00	(1,065,123.00)	4.4%
Property Taxes Transfers		8097	0.00	473,447.00	473,447.00	0.00	461,891.00	461,891.00	-2.4%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			52,825,161.78	473,447.00	53,298,608.78	55,132,610.00	461,891.00	55,594,501.00	4.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	385,506.00	0.00	385,506.00	385,506.00	0.00	385,506.00	0.0%
Special Education Entitlement		8181	0.00	1,131,990.00	1,131,990.00	0.00	1,102,812.00	1,102,812.00	-2.6%
Special Education Discretionary Grants		8182	0.00	172,378.00	172,378.00	0.00	171,912.00	171,912.00	-0.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		669,824.03	669,824.03		741,974.00	741,974.00	10.8%
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		91,743.29	91,743.29		155,232.00	155,232.00	69.2%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Immigrant Student Program	4201	8290		16,492.38	16,492.38		8,050.00	8,050.00	-51.2%
Title III, English Learner Program	4203	8290		34,905.61	34,905.61		35,864.00	35,864.00	2.7%
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		64,199.63	64,199.63		84,798.00	84,798.00	32.1%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	106.27	106.27	0.00	150.00	150.00	41.1%
TOTAL, FEDERAL REVENUE			385,506.00	2,181,639.21	2,567,145.21	385,506.00	2,300,792.00	2,686,298.00	4.6%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,000,446.00	1,000,446.00	0.00	1,000,446.00	1,000,446.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	171,067.87	171,067.87	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	164,868.00	0.00	164,868.00	169,451.00	0.00	169,451.00	2.8%
Lottery - Unrestricted and Instructional Materials		8560	843,343.61	374,533.06	1,217,876.67	796,727.00	343,851.00	1,140,578.00	-6.3%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		2,186,248.00	2,186,248.00		1,773,989.00	1,773,989.00	-18.9%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		727,606.00	727,606.00		727,088.00	727,088.00	-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	504,706.50	5,256,596.19	5,761,302.69	585,662.00	8,505,133.00	9,090,795.00	57.8%
TOTAL, OTHER STATE REVENUE			1,512,918.11	9,716,497.12	11,229,415.23	1,551,840.00	12,350,507.00	13,902,347.00	23.8%
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	366,110.12	366,110.12	0.00	366,517.00	366,517.00	0.1%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	48,482.73	0.00	48,482.73	50,000.00	0.00	50,000.00	3.1%
Interest		8660	374,733.65	0.00	374,733.65	500,000.00	0.00	500,000.00	33.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(24,084.00)	0.00	(24,084.00)	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	16,705.00	0.00	16,705.00	20,000.00	0.00	20,000.00	19.7%
Interagency Services		8677	645,832.35	660,633.05	1,306,465.40	630,000.00	660,633.00	1,290,633.00	-1.2%
Mitigation/Developer Fees		8681	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
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	859,913.31	1,051,415.23	1,911,328.54	1,012,631.00	1,617,568.00	2,630,199.00	37.6%
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		3,728,458.00	3,728,458.00		5,148,782.00	5,148,782.00	38.1%
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			1,921,583.04	5,806,616.40	7,728,199.44	2,212,631.00	7,793,500.00	10,006,131.00	29.5%
TOTAL, REVENUES			56,645,168.93	18,178,199.73	74,823,368.66	59,282,587.00	22,906,690.00	82,189,277.00	9.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	19,147,116.95	5,747,489.57	24,894,606.52	18,559,272.00	5,487,559.00	24,046,831.00	-3.4%
Certificated Pupil Support Salaries		1200	1,729,122.57	1,600,689.11	3,329,811.68	1,633,510.00	1,499,258.00	3,132,768.00	-5.9%
Certificated Supervisors' and Administrators' Salaries		1300	2,847,989.31	62,122.65	2,910,111.96	2,922,487.00	64,567.00	2,987,054.00	2.6%
Other Certificated Salaries		1900	0.00	268,155.35	268,155.35	0.00	135,895.00	135,895.00	-49.3%
TOTAL, CERTIFICATED SALARIES			23,724,228.83	7,678,456.68	31,402,685.51	23,115,269.00	7,187,279.00	30,302,548.00	-3.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	626,952.93	2,666,255.58	3,293,208.51	649,663.00	2,704,747.00	3,354,410.00	1.9%
Classified Support Salaries		2200	2,491,765.26	1,291,109.23	3,782,874.49	2,543,469.00	1,309,810.00	3,853,279.00	1.9%
Classified Supervisors' and Administrators' Salaries		2300	708,538.54	98,400.60	806,939.14	685,753.00	138,056.00	823,809.00	2.1%
Clerical, Technical and Office Salaries		2400	2,403,149.34	226,171.07	2,629,320.41	2,498,065.00	191,031.00	2,689,096.00	2.3%
Other Classified Salaries		2900	872,036.84	516,420.27	1,388,457.11	953,283.00	525,657.51	1,478,940.51	6.5%
TOTAL, CLASSIFIED SALARIES			7,102,442.91	4,798,356.75	11,900,799.66	7,330,233.00	4,869,301.51	12,199,534.51	2.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,277,772.18	4,131,164.43	8,408,936.61	4,250,062.00	4,417,991.00	8,668,053.00	3.1%
PERS		3201-3202	1,770,344.10	1,140,249.49	2,910,593.59	1,824,141.00	1,155,807.74	2,979,948.74	2.4%
OASDI/Medicare/Alternative		3301-3302	906,505.52	476,141.57	1,382,647.09	966,731.00	482,510.05	1,449,241.05	4.8%
Health and Welfare Benefits		3401-3402	6,446,528.30	2,662,474.68	9,109,002.98	6,432,937.00	2,782,031.80	9,214,968.80	1.2%
Unemployment Insurance		3501-3502	15,487.36	6,200.29	21,687.65	15,320.25	5,912.65	21,232.90	-2.1%
Workers' Compensation		3601-3602	535,857.78	216,183.74	752,041.52	543,760.00	208,654.07	752,414.07	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	373,616.68	192,501.86	566,118.54	394,909.00	198,715.72	593,624.72	4.9%
Other Employee Benefits		3901-3902	117,006.48	8,351.62	125,358.10	100,716.00	4,943.00	105,659.00	-15.7%
TOTAL, EMPLOYEE BENEFITS			14,443,118.40	8,833,267.68	23,276,386.08	14,528,576.25	9,256,566.03	23,785,142.28	2.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	336,311.46	336,311.46	0.00	301,550.00	301,550.00	-10.3%
Books and Other Reference Materials		4200	0.00	1,546.36	1,546.36	6,500.00	0.00	6,500.00	320.3%
Materials and Supplies		4300	553,546.37	708,539.13	1,262,085.50	470,841.00	481,419.50	952,260.50	-24.5%
Noncapitalized Equipment		4400	28,976.05	128,520.73	157,496.78	16,000.00	0.00	16,000.00	-89.8%
Food		4700	0.00	1,000.00	1,000.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			582,522.42	1,175,917.68	1,758,440.10	493,341.00	782,969.50	1,276,310.50	-27.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	238,639.84	238,639.84	0.00	326,905.00	326,905.00	37.0%
Travel and Conferences		5200	61,836.31	71,498.60	133,334.91	73,000.00	69,312.00	142,312.00	6.7%
Dues and Memberships		5300	53,098.47	1,569.00	54,667.47	52,950.00	200.00	53,150.00	-2.8%
Insurance		5400 - 5499	1,021,391.47	0.00	1,021,391.47	780,467.00	0.00	780,467.00	-23.6%
Operations and Housekeeping Services		5500	1,259,395.28	14,502.88	1,273,898.16	1,269,483.00	23,532.00	1,293,015.00	1.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	348,107.61	202,428.54	550,536.15	131,950.00	51,700.00	183,650.00	-66.6%
Transfers of Direct Costs		5710	(27,031.20)	27,031.20	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(304,731.36)	4,721.13	(300,010.23)	(253,950.00)	6,500.00	(247,450.00)	-17.5%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	1,189,426.31	2,355,780.90	3,545,207.21	1,325,347.90	1,460,834.10	2,786,182.00	-21.4%
Communications		5900	173,500.07	12,623.59	186,123.66	88,070.00	12,591.00	100,661.00	-45.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,774,992.96	2,928,795.68	6,703,788.64	3,467,317.90	1,951,574.10	5,418,892.00	-19.2%
CAPITAL OUTLAY									
Land		6100	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
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	2,952,638.00	2,952,638.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	748,091.19	384,224.33	1,132,315.52	1,062,291.00	2,375,776.00	3,438,067.00	203.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			748,091.19	3,336,862.33	4,084,953.52	1,062,291.00	2,375,776.00	3,438,067.00	-15.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	122,701.53	122,701.53	105,472.26	0.00	105,472.26	-14.0%
Other Debt Service - Principal		7439	216,481.61	546,009.74	762,491.35	666,164.37	21,000.00	687,164.37	-9.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			216,481.61	668,711.27	885,192.88	771,636.63	21,000.00	792,636.63	-10.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(795,813.68)	795,813.68	0.00	(959,104.01)	959,104.01	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(129,781.48)	0.00	(129,781.48)	(149,755.00)	0.00	(149,755.00)	15.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(925,595.16)	795,813.68	(129,781.48)	(1,108,859.01)	959,104.01	(149,755.00)	15.4%
TOTAL, EXPENDITURES			49,666,283.16	30,216,181.75	79,882,464.91	49,659,805.77	27,403,570.15	77,063,375.92	-3.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	417,559.13	417,559.13	0.00	0.00	0.00	-100.0%
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	417,559.13	417,559.13	0.00	0.00	0.00	-100.0%
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	101,900.00	0.00	101,900.00	0.00	838,638.00	838,638.00	723.0%
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			101,900.00	0.00	101,900.00	0.00	838,638.00	838,638.00	723.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(8,519,147.13)	8,519,147.13	0.00	(9,387,775.00)	9,387,775.00	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			(8,519,147.13)	8,519,147.13	0.00	(9,387,775.00)	9,387,775.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(8,621,047.13)	8,936,706.26	315,659.13	(9,387,775.00)	8,549,137.00	(838,638.00)	-365.7%

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	52,825,161.78	473,447.00	53,298,608.78	55,132,610.00	461,891.00	55,594,501.00	4.3%
2) Federal Revenue		8100-8299	385,506.00	2,181,639.21	2,567,145.21	385,506.00	2,300,792.00	2,686,298.00	4.6%
3) Other State Revenue		8300-8599	1,512,918.11	9,716,497.12	11,229,415.23	1,551,840.00	12,350,507.00	13,902,347.00	23.8%
4) Other Local Revenue		8600-8799	1,921,583.04	5,806,616.40	7,728,199.44	2,212,631.00	7,793,500.00	10,006,131.00	29.5%
5) TOTAL, REVENUES			56,645,168.93	18,178,199.73	74,823,368.66	59,282,587.00	22,906,690.00	82,189,277.00	9.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		29,260,595.98	18,115,707.29	47,376,303.27	28,883,748.90	17,359,351.14	46,243,100.04	-2.4%
2) Instruction - Related Services	2000-2999		6,004,023.34	1,015,999.51	7,020,022.85	6,172,602.00	856,639.00	7,029,241.00	0.1%
3) Pupil Services	3000-3999		5,549,762.58	3,883,136.58	9,432,899.16	5,528,282.00	5,888,123.00	11,416,405.00	21.0%
4) Ancillary Services	4000-4999		1,648.08	0.00	1,648.08	2,736.00	0.00	2,736.00	66.0%
5) Community Services	5000-5999		0.00	44,674.76	44,674.76	547.25	616.00	1,163.25	-97.4%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		5,317,577.85	1,208,055.05	6,525,632.90	5,212,170.99	1,035,402.01	6,247,573.00	-4.3%
8) Plant Services	8000-8999		3,316,193.72	5,279,897.29	8,596,091.01	3,088,082.00	2,242,439.00	5,330,521.00	-38.0%
9) Other Outgo	9000-9999	Except 7600-7699	216,481.61	668,711.27	885,192.88	771,636.63	21,000.00	792,636.63	-10.5%
10) TOTAL, EXPENDITURES			49,666,283.16	30,216,181.75	79,882,464.91	49,659,805.77	27,403,570.15	77,063,375.92	-3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,978,885.77	(12,037,982.02)	(5,059,096.25)	9,622,781.23	(4,496,880.15)	5,125,901.08	-201.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	417,559.13	417,559.13	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	101,900.00	0.00	101,900.00	0.00	838,638.00	838,638.00	723.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(8,519,147.13)	8,519,147.13	0.00	(9,387,775.00)	9,387,775.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,621,047.13)	8,936,706.26	315,659.13	(9,387,775.00)	8,549,137.00	(838,638.00)	-365.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,642,161.36)	(3,101,275.76)	(4,743,437.12)	235,006.23	4,052,256.85	4,287,263.08	-190.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,968,627.04	8,850,026.07	12,818,653.11	2,326,465.68	5,748,750.31	8,075,215.99	-37.0%
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)			3,968,627.04	8,850,026.07	12,818,653.11	2,326,465.68	5,748,750.31	8,075,215.99	-37.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,968,627.04	8,850,026.07	12,818,653.11	2,326,465.68	5,748,750.31	8,075,215.99	-37.0%
2) Ending Balance, June 30 (E + F1e)			2,326,465.68	5,748,750.31	8,075,215.99	2,561,471.91	9,801,007.16	12,362,479.07	53.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	178,100.54	5,419.68	183,520.22	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	5,743,330.63	5,743,330.63	0.00	9,801,007.16	9,801,007.16	70.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	149,566.91	0.00	149,566.91	New
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,048,365.14	0.00	2,048,365.14	2,311,905.00	0.00	2,311,905.00	12.9%
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	340,259.65	1,457,877.65
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.00	146,153.00
6019	Student Support and Professional Development Discretionary Block Grant	0.00	3,969,561.00
6300	Lottery: Instructional Materials	444,055.70	439,562.45
6500	Special Education	0.00	1,352,091.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	47,940.00	74,124.00
6546	Mental Health-Related Services	0.00	22,981.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	567,715.02	609,436.02
7041	Child Nutrition: Kitchen Infrastructure Upgrades, Staffing, Training, and Procurement Funds (2025 KIT Funds)	171,067.87	171,067.87
7435	Learning Recovery Emergency Block Grant	221,815.00	0.00
7810	Other Restricted State	51,182.32	6,656.46
9010	Other Restricted Local	3,899,295.07	1,551,486.71
Total, Restricted Balance		5,743,330.63	9,801,007.16

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FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Lakeside Union Elementary (68189) - LUSD 2025/26 Unaudited Actuals				6/30/2026		
	2023-24	**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**
General Assumptions						
COLA & Augmentation	8.22%	1.07%	2.30%	4.31%	3.30%	3.09%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assumptions:						
Enrollment Count	4,541	4,515	4,530	4,414	4,328	4,233
Unduplicated Pupil Count (UPC)	2,039	2,128	1,756	1,711	1,678	1,638
Unduplicated Pupil Percentage (UPP)	42.62%	43.48%	43.60%	41.57%	38.77%	38.74%
Current Year LCFF Average Daily Attendance (ADA)	4,252.04	4,227.49	4,261.42	4,199.52	4,116.04	4,025.79
Funded LCFF ADA	4,440.76	4,259.56	4,261.42	4,261.02	4,226.61	4,191.01
LCFF ADA Funding Method	3PY Average	3PY Average	Current Year	Prior Year	3PY Average	3PY Average
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-
Funded NSS ADA	-	-	-	-	-	-
LCFF Entitlement Summary						
Base Grant	$44,681,026	$43,314,709	$44,358,087	$46,266,460	$47,399,415	$48,453,152
Grade Span Adjustment	2,144,599	2,071,367	2,060,836	2,149,325	2,221,293	2,277,819
Adjusted Base Grant	$46,825,625	$45,386,076	$46,418,923	$48,415,785	$49,620,708	$50,730,971
Supplemental Grant	3,991,416	3,946,773	4,047,730	4,025,288	3,847,590	3,930,636
Concentration Grant	-	-	-	-	-	-
Total Base, Supplemental and Concentration Grant	$50,817,041	$49,332,849	$50,466,653	$52,441,073	$53,468,298	$54,661,607
Allowance: Necessary Small School	-	-	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	348,280	348,280	348,280	348,280	348,280	348,280
Add-on: Home-to-School Transportation	536,058	541,794	554,255	570,162	588,977	607,176
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-	-	-
Add-on: Transitional Kindergarten	566,214	619,000	1,508,961	1,761,110	1,774,376	1,834,955
Total Allowance and Add-On Amounts	$1,450,552	$1,509,074	$2,411,496	$2,679,552	$2,711,633	$2,790,411
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	**$52,267,593**	**$50,841,923**	**$52,878,149**	**$55,120,625**	**$56,179,931**	**$57,452,018**
Miscellaneous Adjustments	-	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	**$ 52,267,593**	**$ 50,841,923**	**$ 52,878,149**	**$ 55,120,625**	**$ 56,179,931**	**$ 57,452,018**
LCFF Entitlement Per ADA (excludes Categorical MSA)	$ 11,770	$ 11,936	$ 12,409	$ 12,936	$ 13,292	$ 13,708
Additional State Aid	-	-	-	-	-	-
Total LCFF Entitlement with Additional State Aid	52,267,593	50,841,923	52,878,149	55,120,625	56,179,931	57,452,018
LCFF Sources Summary						
Funding Source Summary						
Local Revenue and In-Lieu of Property Taxes *(net for school districts)*	$ *13,593,343*	$ *13,915,139*	$ *14,569,930*	$ *14,663,925*	$ *14,765,624*	$ *14,904,368*
Education Protection Account Entitlement *(includes $200/minimum per ADA)*	$ 6,624,828	$ 14,729,858	$ 15,255,706	$ 16,014,865	$ 16,669,619	$ 17,229,279
Net State Aid *(excludes Additional State Aid)*	$ 32,049,422	$ 22,196,926	$ 23,052,513	$ 24,441,835	$ 24,744,688	$ 25,318,371
Additional State Aid	$ -	$ -	$ -	$ -	$ -	$ -
Total Funding Sources	**$ 52,267,593**	**$ 50,841,923**	**$ 52,878,149**	**$ 55,120,625**	**$ 56,179,931**	**$ 57,452,018**

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FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Lakeside Union Elementary (68189) - LUSD 2025/26 Unaudited Actuals				6/30/2026		
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Funding Source by Resource-Object						
State Aid (Resource Code 0000, Object Code 8011)	$ 32,049,422	$ 22,196,926	$ 23,052,513	$ 24,441,835	$ 24,744,688	$ 25,318,371
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	$ 6,624,828	$ 14,729,858	$ 15,255,706	$ 16,014,865	$ 16,669,619	$ 17,229,279
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	$ 29,877	$ 15,135	$ 248,855	$ (16,270)	$ -	$ -
Property Taxes (Object 8021 to 8089)	$ 14,472,089	$ 14,888,239	$ 15,590,276	$ 15,729,048	$ 15,886,339	$ 16,045,202
% Change		2.8755%	4.7154%	0.8901%	1.0000%	1.0000%
In-Lieu of Property Taxes (Object Code 8096)	(878,746)	(973,100)	(1,020,346)	(1,065,123)	(1,120,715)	(1,140,834)
Entitlement and Source Reconciliation						
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Total LCFF Entitlement	$ 52,267,593	$ 50,841,923	$ 52,878,149	$ 55,120,625	$ 56,179,931	$ 57,452,018
Additional State Aid	$ -	$ -	$ -	$ -	$ -	$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	$ -	$ -	$ -	$ -	$ -	$ -
Excess Taxes before Minimum State Aid	$ -	$ -	$ -	$ -	$ -	$ -
Total Funding Sources	$ 52,267,593	$ 50,841,923	$ 52,878,149	$ 55,120,625	$ 56,179,931	$ 57,452,018
LCAP Percentage to Increase or Improve Services Calculation						
Base Grant (*Excludes add-ons for TIIG & Transportation)*	[illegible]	[illegible]	$ 47,927,884	$ 50,176,895	$ 51,395,084	$ 52,565,926
Supplemental and Concentration Grant funding in the LCAP year	[illegible]	[illegible]	$ 4,047,730	$ 4,025,288	$ 3,847,590	$ 3,930,636
Projected Additional 15% Concentration Grant funding in the LCAP year	$ -	$ -	$ -	$ -	$ -	$ -
Percentage to Increase or Improve Services	[illegible]	[illegible]	8.45%	8.02%	7.49%	7.48%

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FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Lakeside Union Elementary (68189) - LUSD 2025/26 Unaudited Actuals				6/30/2026			
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Necessary Small School Allowance by School						
District Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-
District Funded NSS ADA	-	-	-	-	-	-
District NSS Allowance	$ -	$ -	$ -	$ -	$ -	$ -
NSS #1						
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*
CY ADA (Actual)	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-
Funded NSS Allowance	$ -	$ -	$ -	$ -	$ -	$ -
NSS #2						
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*
CY ADA (Actual)	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-
Funded NSS Allowance	$ -	$ -	$ -	$ -	$ -	$ -
NSS #3						
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*
CY ADA (Actual)	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-
Funded NSS Allowance	$ -	$ -	$ -	$ -	$ -	$ -
NSS #4						
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*
CY ADA (Actual)	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-
Funded NSS Allowance	$ -	$ -	$ -	$ -	$ -	$ -
NSS #5						
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*
CY ADA (Actual)	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-
Funded NSS Allowance	$ -	$ -	$ -	$ -	$ -	$ -

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FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Lakeside Union Elementary (68189) - LUSD 2025/26 Unaudited Actuals				6/30/2026		
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
PER-ADA FUNDING LEVELS						
Base, Supplemental and Concentration Rate per ADA						
Grades TK-3	$ 11,884.46	$ 12,030.47	$ 12,310.37	$ 12,792.97	$ 13,145.99	$ 13,551.47
Grades 4-6	$ 10,927.28	$ 11,061.99	$ 11,318.84	$ 11,762.90	$ 12,087.84	$ 12,461.06
Grades 7-8	$ 11,250.68	$ 11,389.17	$ 11,653.70	$ 12,110.59	$ 12,445.59	$ 12,829.55
Grades 9-12	$ 13,377.75	$ 13,543.52	$ 13,857.45	$ 14,400.35	$ 14,798.93	$ 15,256.04
Base Grants						
Grades TK-3	$ 9,919	$ 10,025	$ 10,256	$ 10,698	$ 11,051	$ 11,392
Grades 4-6	$ 10,069	$ 10,177	$ 10,411	$ 10,860	$ 11,218	$ 11,565
Grades 7-8	$ 10,367	$ 10,478	$ 10,719	$ 11,181	$ 11,550	$ 11,907
Grades 9-12	$ 12,015	$ 12,144	$ 12,423	$ 12,958	$ 13,386	$ 13,800
Grade Span Adjustment						
Grades TK-3	$ 1,032	$ 1,043	$ 1,067	$ 1,113	$ 1,149	$ 1,185
Grades 9-12	$ 312	$ 316	$ 323	$ 337	$ 348	$ 359
Prorated Base, Supplemental and Concentration Rate per ADA						
Grades TK-3	$ 10,951	$ 11,068	$ 11,323	$ 11,811	$ 12,200	$ 12,577
Grades 4-6	$ 10,069	$ 10,177	$ 10,411	$ 10,860	$ 11,218	$ 11,565
Grades 7-8	$ 10,367	$ 10,478	$ 10,719	$ 11,181	$ 11,550	$ 11,907
Grades 9-12	$ 12,327	$ 12,460	$ 12,746	$ 13,295	$ 13,734	$ 14,159
Prorated Base Grants						
Grades TK-3	$ 9,919	$ 10,025	$ 10,256	$ 10,698	$ 11,051	$ 11,392
Grades 4-6	$ 10,069	$ 10,177	$ 10,411	$ 10,860	$ 11,218	$ 11,565
Grades 7-8	$ 10,367	$ 10,478	$ 10,719	$ 11,181	$ 11,550	$ 11,907
Grades 9-12	$ 12,015	$ 12,144	$ 12,423	$ 12,958	$ 13,386	$ 13,800
Prorated Grade Span Adjustment						
Grades TK-3	$ 1,032	$ 1,043	$ 1,067	$ 1,113	$ 1,149	$ 1,185
Grades 9-12	$ 312	$ 316	$ 323	$ 337	$ 348	$ 359
Supplemental Grant	20%	20%	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP						
Grades TK-3	$ 2,190	$ 2,214	$ 2,265	$ 2,362	$ 2,440	$ 2,515
Grades 4-6	$ 2,014	$ 2,035	$ 2,082	$ 2,172	$ 2,244	$ 2,313
Grades 7-8	$ 2,073	$ 2,096	$ 2,144	$ 2,236	$ 2,310	$ 2,381
Grades 9-12	$ 2,465	$ 2,492	$ 2,549	$ 2,659	$ 2,747	$ 2,832
Actual - 1.00 ADA, Local UPP as follows:	*42.62%*	*43.48%*	*43.60%*	*41.57%*	*38.77%*	*38.74%*
Grades TK-3	$ 933	$ 962	$ 987	$ 982	$ 946	$ 974
Grades 4-6	$ 858	$ 885	$ 908	$ 903	$ 870	$ 896
Grades 7-8	$ 884	$ 911	$ 935	$ 930	$ 896	$ 923
Grades 9-12	$ 1,051	$ 1,084	$ 1,111	$ 1,105	$ 1,065	$ 1,097
Concentration Grant (>55% population)	65%	65%	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP						
Grades TK-3	$ 7,118	$ 7,194	$ 7,360	$ 7,677	$ 7,930	$ 8,175
Grades 4-6	$ 6,545	$ 6,615	$ 6,767	$ 7,059	$ 7,292	$ 7,517
Grades 7-8	$ 6,739	$ 6,811	$ 6,967	$ 7,268	$ 7,508	$ 7,740
Grades 9-12	$ 8,013	$ 8,099	$ 8,285	$ 8,642	$ 8,927	$ 9,203
Actual - 1.00 ADA, Local UPP >55% as follows:	*0.0000%*	*0.0000%*	*0.0000%*	*0.0000%*	*0.0000%*	*0.0000%*
Grades TK-3	$ -	$ -	$ -	$ -	$ -	$ -
Grades 4-6	$ -	$ -	$ -	$ -	$ -	$ -
Grades 7-8	$ -	$ -	$ -	$ -	$ -	$ -
Grades 9-12	$ -	$ -	$ -	$ -	$ -	$ -

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)	4,261.42	4,249.79	4,261.42	4,199.52	4,157.53	4,261.02
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	4,261.42	4,249.79	4,261.42	4,199.52	4,157.53	4,261.02
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)	4,261.42	4,249.79	4,261.42	4,199.52	4,157.53	4,261.02
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	2,600,683.00		2,600,683.00			2,600,683.00
Work in Progress	3,995,275.00	3,299.00	3,998,574.00	3,204,680.85	5,771,652.33	1,431,602.52
Total capital assets not being depreciated	6,595,958.00	3,299.00	6,599,257.00	3,204,680.85	5,771,652.33	4,032,285.52
Capital assets being depreciated:						
Land Improvements	6,498,683.00		6,498,683.00	120,212.00		6,618,895.00
Buildings	90,831,309.00		90,831,309.00	5,748,450.00		96,579,759.00
Equipment	12,269,611.00	(100.00)	12,269,511.00	1,780,452.00		14,049,963.00
Total capital assets being depreciated	109,599,603.00	(100.00)	109,599,503.00	7,649,114.00	0.00	117,248,617.00
Accumulated Depreciation for:						
Land Improvements	(2,475,159.00)		(2,475,159.00)		308,198.00	(2,783,357.00)
Buildings	(29,576,255.00)		(29,576,255.00)		3,355,484.00	(32,931,739.00)
Equipment	(7,207,573.00)		(7,207,573.00)		1,180,413.00	(8,387,986.00)
Total accumulated depreciation	(39,258,987.00)	0.00	(39,258,987.00)	0.00	4,844,095.00	(44,103,082.00)
Total capital assets being depreciated, net excluding lease and subscription assets	70,340,616.00	(100.00)	70,340,516.00	7,649,114.00	4,844,095.00	73,145,535.00
Lease Assets	1,571,673.00	50,041.00	1,621,714.00	74,738.00	432,746.00	1,263,706.00
Accumulated amortization for lease assets	(1,385,224.00)	(72,206.00)	(1,457,430.00)		41,869.00	(1,499,299.00)
Total lease assets, net	186,449.00	(22,165.00)	164,284.00	74,738.00	474,615.00	(235,593.00)
Subscription Assets	101,963.00	779,359.00	881,322.00	574,366.16	67,717.88	1,387,970.28
Accumulated amortization for subscription assets	(541,952.00)	(24,379.00)	(566,331.00)		161,256.54	(727,587.54)
Total subscription assets, net	(439,989.00)	754,980.00	314,991.00	574,366.16	228,974.42	660,382.74
Governmental activity capital assets, net	76,683,034.00	736,014.00	77,419,048.00	11,502,899.01	11,319,336.75	77,602,610.26
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	79,506,277.00	(518,396.00)	78,987,881.00	1,745,469.00	2,264,598.00	78,468,752.00	3,925,469.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	223,254.00	(56,805.00)	166,449.00	80,172.77	147,483.92	99,137.85	51,140.70
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	6,956,551.00		6,956,551.00	114,157.01	643,391.63	6,427,316.38	643,391.63
Net Pension Liability	53,791,047.00		53,791,047.00			53,791,047.00	
Total/Net OPEB Liability	8,496,557.00		8,496,557.00			8,496,557.00	
Compensated Absences Payable	1,504,494.00	971,471.00	2,475,965.00	10,503,943.00	11,440,385.00	1,539,523.00	
Subscription Liability	19,376.00	(1,575.00)	17,801.00	574,366.16	342,484.04	249,683.12	249,683.12
Governmental activities long-term liabilities	150,497,556.00	394,695.00	150,892,251.00	13,018,107.94	14,838,342.59	149,072,016.35	4,869,684.45
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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 3,936,922.21
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 66,405,649.49

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 5.93%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 4,993,930.75
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 868,917.90

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	21,635.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	8,492.50
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	349,140.38
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	486.26
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	6,242,602.79
9. Carry-Forward Adjustment (Part IV, Line F)	278,896.05
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,521,498.84
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	49,349,093.48
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	8,280,686.33
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	9,719,962.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,648.08
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	53,277.59
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	721,391.71
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	17,700.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	243,256.77
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	192,740.88
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	5,538,555.69
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	115,513.74
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	47,128.64
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,481,750.54
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,920,207.15
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	79,682,912.60
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	7.83%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	8.18%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	6,242,602.79
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(114,980.95)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.34%) times Part III, Line B19); zero if negative	278,896.05
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.34%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.34%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	278,896.05
E. Optional allocation of negative carry-forward adjustment over more than one year	

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

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	278,896.05

Approved indirect cost rate: 7.34%

Highest rate used in any program: 7.34%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	780,299.63	57,273.99	7.34%
01	3010	624,020.90	45,803.13	7.34%
01	3310	1,054,583.57	77,406.43	7.34%
01	3315	41,480.34	3,044.66	7.34%
01	3317	372.65	27.35	7.34%
01	3327	52,626.23	3,862.77	7.34%
01	3345	302.78	22.22	7.34%
01	3385	39,419.60	2,893.40	7.34%
01	3386	26,389.04	1,936.96	7.34%
01	4035	85,469.81	6,273.48	7.34%
01	4127	41,464.53	3,043.50	7.34%
01	4201	15,364.62	1,127.76	7.34%
01	4203	32,518.74	2,386.87	7.34%
01	4510	99.00	7.27	7.34%
01	6019	630,457.94	46,275.62	7.34%
01	6266	367,363.56	26,964.48	7.34%
01	6500	11,075,241.78	312,922.75	2.83%
01	6510	919,971.74	66,295.20	7.21%
01	6515	3,342.65	245.35	7.34%
01	6546	356,371.34	26,157.66	7.34%
01	6547	761,268.29	55,877.09	7.34%
01	6762	215,280.02	15,801.55	7.34%
01	6770	609,047.92	6,070.48	1.00%
01	9010	1,835,673.28	34,093.71	1.86%
12	6105	429,273.51	31,490.10	7.34%
13	5310	1,585,919.31	98,291.38	6.20%

		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)		976,680.34	430,904.26	2,211,979.35	4,393,700.02	5,887,696.07	116,000.00	866,904.59
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12	4.80	6.00	11.00	32.40	273.97	273.97	149.00
3100	Alternative Schools							
3200	Continuation Schools							
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Career Technical Education							
4110	Regular Education, Adult							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual							
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)	2.00						
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	**Description**							
- -	Adult Education (Fund 11)							
- -	Child Development (Fund 12)			1.74				
- -	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		6.80	6.00	12.74	32.40	273.97	273.97	149.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	7,793.81	0.00	7,793.81	702.75		8,496.56
1110	Regular Education, K-12	41,954,056.58	14,293,929.15	56,247,985.73	5,071,746.72		61,319,732.45
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	185,067.33	0.00	185,067.33	16,687.08		201,754.41
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	16,592,483.93	287,258.92	16,879,742.85	1,522,006.16		18,401,749.01
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	629,734.35	0.00	629,734.35	56,781.64		686,515.99
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	53,277.59	0.00	53,277.59	4,803.91		58,081.50
Other Costs							
----	Food Services					243,646.01	243,646.01
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					2,953,639.00	2,953,639.00
----	Other Outgo					1,340,920.88	1,340,920.88
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		302,676.56	302,676.56	656,603.77		959,280.33
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(129,781.48)		(129,781.48)
----	**Total General Fund and Charter Schools Funds Expenditures**	59,422,413.59	14,883,864.63	74,306,278.22	7,199,550.55	4,538,205.89	86,044,034.66

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	7,257.30	0.00	0.00	536.51	0.00	0.00	0.00			0.00	0.00	7,793.81
1110	Regular Education, K-12	37,468,503.60	0.00	286,828.72	3,986,185.60	210,890.58	0.00	1,648.08			0.00	0.00	41,954,056.58
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	185,067.33	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	185,067.33
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	12,026,077.80	411,564.95	0.00	28,905.65	2,810,317.67	1,315,617.86	0.00			0.00	0.00	16,592,483.93
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	523,841.50	0.00	0.00	0.00	105,892.85	0.00	0.00	0.00	0.00	0.00	0.00	629,734.35
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		53,277.59	0.00	0.00	0.00	53,277.59
Total Direct Charged Costs		50,210,747.53	411,564.95	286,828.72	4,015,627.76	3,127,101.10	1,315,617.86	1,648.08	53,277.59	0.00	0.00	0.00	59,422,413.59

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	7,423,328.49	6,003,696.07	866,904.59	14,293,929.15
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	287,258.92	0.00	0.00	287,258.92
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	302,676.56	0.00	0.00	302,676.56
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		8,013,263.97	6,003,696.07	866,904.59	14,883,864.63

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)	729,884.21
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	39,335.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	5,268,281.73
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,291,831.10
5	Total Central Administration Costs in General Fund and Charter Schools Funds	7,329,332.04
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	59,422,413.59
2	Total Allocated Costs (from Form PCR, Column 2, Total)	14,883,864.63
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	74,306,278.22
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)	3,481,750.54
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	3,497,608.41
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	6,979,358.95
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	81,285,637.17
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	9.02%

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)	243,646.01				243,646.01
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			2,953,639.00		2,953,639.00
Other Outgo (Objects 1000 - 7999)				1,340,920.88	1,340,920.88
Total Other Costs	243,646.01	0.00	2,953,639.00	1,340,920.88	4,538,205.89

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	86,044,034.67
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,412,035.64
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	53,277.59
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	4,115,825.37
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	866,501.28
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	455,728.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	629,734.35
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				6,121,066.59
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	43,551.50
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				77,554,483.94

Section II - Expenditures Per ADA	2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)	4,249.79
B. Expenditures per ADA (Line I.E divided by Line II.A)	18,249.02

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	74,080,599.84	16,356.04
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	**0.00**	**0.00**
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	74,080,599.84	16,356.04
B. Required effort (Line A.2 times 90%)	66,672,539.86	14,720.44
C. Current year expenditures (Line I.E and Line II.B)	77,554,483.94	18,249.02
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	

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

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								950.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	274,661.07	0.00	0.00	511,673.67	374,326.00	4,976,135.37	(37,072.78)	6,099,723.33
2000-2999	Classified Salaries	712,706.64	0.00	0.00	80,038.73	205,188.94	2,392,980.38	(29,238.13)	3,361,676.56
3000-3999	Employee Benefits	659,451.04	0.00	0.00	275,397.14	350,694.11	4,254,154.58	(31,720.27)	5,507,976.60
4000-4999	Books and Supplies	79,233.01	0.00	0.00	1,056.85	1,032.88	32,834.94	(5,237.05)	108,920.63
5000-5999	Services and Other Operating Expenditures	65,003.61	0.00	0.00	16,337.51	19,464.75	1,310,112.71	(120,366.21)	1,290,552.37
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,791,055.37	0.00	0.00	884,503.90	950,706.68	12,966,217.98	(223,634.44)	16,368,849.49
7310	Transfers of Indirect Costs	550,691.84	0.00	0.00	0.00	0.00	0.00		550,691.84
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	287,258.96							287,258.96
	Total Indirect Costs and PCR Allocations	837,950.80	0.00	0.00	0.00	0.00	0.00	0.00	837,950.80
	TOTAL COSTS	2,629,006.17	0.00	0.00	884,503.90	950,706.68	12,966,217.98	(223,634.44)	17,206,800.29
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	746.51	0.00	0.00	0.00	200.00	34,933.85	(26,048.68)	9,831.68
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	17,259.07	595,626.35		612,885.42
3000-3999	Employee Benefits	261.49	0.00	0.00	0.00	24,612.80	466,993.55	(6,702.32)	485,165.52
4000-4999	Books and Supplies	126.45	0.00	0.00	0.00	0.00	2,154.59		2,281.04
5000-5999	Services and Other Operating Expenditures	564.75	0.00	0.00	464.75	464.75	64,096.70		65,590.95
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,699.20	0.00	0.00	464.75	42,536.62	1,163,805.04	(32,751.00)	1,175,754.61
7310	Transfers of Indirect Costs	86,300.39	0.00	0.00	0.00	0.00	0.00		86,300.39
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	86,300.39	0.00	0.00	0.00	0.00	0.00	0.00	86,300.39
	TOTAL BEFORE OBJECT 8980	87,999.59	0.00	0.00	464.75	42,536.62	1,163,805.04	(32,751.00)	1,262,055.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								1,262,055.00
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	273,914.56	0.00	0.00	511,673.67	374,126.00	4,941,201.52	(11,024.10)	6,089,891.65

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	712,706.64	0.00	0.00	80,038.73	187,929.87	1,797,354.03	(29,238.13)	2,748,791.14
3000-3999	Employee Benefits	659,189.55	0.00	0.00	275,397.14	326,081.31	3,787,161.03	(25,017.95)	5,022,811.08
4000-4999	Books and Supplies	79,106.56	0.00	0.00	1,056.85	1,032.88	30,680.35	(5,237.05)	106,639.59
5000-5999	Services and Other Operating Expenditures	64,438.86	0.00	0.00	15,872.76	19,000.00	1,246,016.01	(120,366.21)	1,224,961.42
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,789,356.17	0.00	0.00	884,039.15	908,170.06	11,802,412.94	(190,883.44)	15,193,094.88
7310	Transfers of Indirect Costs	464,391.45	0.00	0.00	0.00	0.00	0.00		464,391.45
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	287,258.96							287,258.96
	Total Indirect Costs and PCR Allocations	751,650.41	0.00	0.00	0.00	0.00	0.00	0.00	751,650.41
	TOTAL BEFORE OBJECT 8980	2,541,006.58	0.00	0.00	884,039.15	908,170.06	11,802,412.94	(190,883.44)	15,944,745.29
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								15,944,745.29
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	698,260.24	0.00	0.00	0.00	0.00	0.00		698,260.24
3000-3999	Employee Benefits	507,693.25	0.00	0.00	0.00	0.00	0.00		507,693.25
4000-4999	Books and Supplies	79,106.56	0.00	0.00	0.00	0.00	0.00		79,106.56
5000-5999	Services and Other Operating Expenditures	27,509.83	0.00	0.00	0.00	0.00	0.00		27,509.83
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,312,569.88	0.00	0.00	0.00	0.00	0.00	0.00	1,312,569.88
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,312,569.88	0.00	0.00	0.00	0.00	0.00	0.00	1,312,569.88
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								8,006,227.19
	TOTAL COSTS								9,318,797.07

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

2024-25 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2024-25 Report SEMA, 2024-25 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	16,651,998.06	9,513,675.93
2. Enter audit adjustments of 2024-25 special education expenditures from SACS2026ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2025-26 special education beginning fund balances from SACS2026ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2024-25 Expenditures, Adjusted for 2025-26 MOE Calculation (Sum lines 1 through 4)	16,651,998.06	9,513,675.93

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2024-25 Report SEMA, 2024-25 Expenditures by LEA (LE-CY) worksheet	981.00
2. Enter any adjustments not included in Line C1 (explain below)	
3. 2024-25 Unduplicated Pupil Count, Adjusted for 2025-26 MOE Calculation (Line C1 plus Line C2)	981.00

SELPA: East County (PC)

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
2	526,209.93	526,209.93
3	509,034.20	509,034.20
Total exempt reductions	1,035,244.13	1,035,244.13

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

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

SELPA: **East County (PC)**

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:

SECTION 3

	Column A	Column B	Column C

SELPA: East County (PC)

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.

	Actual Expenditures (LE-CY Worksheet) FY 2025-26	Actual Expenditures Comparison Year FY 2024-25	Difference (A - B)
a. Total special education expenditures	17,206,800.29		
b. Less: Expenditures paid from federal sources	1,262,055.00		
c. Expenditures paid from state and local sources	15,944,745.29	16,651,998.06	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		16,651,998.06	
Less: Exempt reduction(s) for SECTION1		1,035,244.13	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	15,944,745.29	15,616,753.93	327,991.36

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.

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.

	Actual FY 2025-26	Comparison Year FY 2024-25	Difference
a. Total special education expenditures	17,206,800.29		
b. Less: Expenditures paid from federal sources	1,262,055.00		
c. Expenditures paid from state and local sources	15,944,745.29	16,651,998.06	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		16,651,998.06	
Less: Exempt reduction(s) from SECTION 1		1,035,244.13	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	15,944,745.29	15,616,753.93	
d. Special education unduplicated pupil count	950.00	981.00	
e. Per capita state and local expenditures (Test2c/Test2d)	16,783.94	15,919.22	864.72

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

B. LOCAL EXPENDITURES ONLY METHOD

SELPA: East County (PC)

		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	9,318,797.07	9,513,675.93	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		9,513,675.93	
	Less: Exempt reduction(s) from SECTION 1		1,035,244.13	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	9,318,797.07	8,478,431.80	840,365.27

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	9,318,797.07	9,513,675.93	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		9,513,675.93	
	Less: Exempt reduction(s) from SECTION 1		1,035,244.13	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	9,318,797.07	8,478,431.80	
	b. Special education unduplicated pupil count	950.00	981.00	
	c. Per capita local expenditures (Test4a/Test4b)	9,809.26	8,642.64	1,166.62

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.

Samantha Orahood	619.390.2600 x.2604
Contact Name	Telephone Number
Director of Finance	sorahood@lsusd.net
Title	Email Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								950.00
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	164,143.00	0.00	0.00	511,035.00	366,693.00	4,821,431.00	(93,128.00)	5,770,174.00
2000-2999	Classified Salaries	683,643.00	0.00	0.00	87,205.00	217,901.00	2,344,030.00	(29,504.00)	3,303,275.00
3000-3999	Employee Benefits	584,482.00	0.00	0.00	231,567.00	323,863.00	3,882,961.00	(59,570.00)	4,963,303.00
4000-4999	Books and Supplies	45,000.00	0.00	0.00	1,250.00	1,250.00	33,200.00	(5,000.00)	75,700.00
5000-5999	Services and Other Operating Expenditures	54,500.00	0.00	0.00	0.00	20,518.00	1,094,022.00	(92,250.00)	1,076,790.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,531,768.00	0.00	0.00	831,057.00	930,225.00	12,175,644.00	(279,452.00)	15,189,242.00
7310	Transfers of Indirect Costs	804,630.00	0.00	0.00	0.00	0.00	0.00		804,630.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	804,630.00	0.00	0.00	0.00	0.00	0.00	0.00	804,630.00
	TOTAL COSTS	2,336,398.00	0.00	0.00	831,057.00	930,225.00	12,175,644.00	(279,452.00)	15,993,872.00
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	163,448.00	0.00	0.00	511,035.00	366,693.00	4,792,372.00	(63,374.00)	5,770,174.00
2000-2999	Classified Salaries	683,643.00	0.00	0.00	87,205.00	186,323.00	1,762,694.00	(29,504.00)	2,690,361.00
3000-3999	Employee Benefits	584,211.00	0.00	0.00	231,567.00	284,484.00	3,425,002.00	(47,406.00)	4,477,858.00
4000-4999	Books and Supplies	45,000.00	0.00	0.00	1,250.00	1,250.00	33,200.00	(5,000.00)	75,700.00
5000-5999	Services and Other Operating Expenditures	54,500.00	0.00	0.00	0.00	20,000.00	1,025,620.00	(92,250.00)	1,007,870.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,530,802.00	0.00	0.00	831,057.00	858,750.00	11,038,888.00	(237,534.00)	14,021,963.00
7310	Transfers of Indirect Costs	718,957.00	0.00	0.00	0.00	0.00	0.00		718,957.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	718,957.00	0.00	0.00	0.00	0.00	0.00	0.00	718,957.00
	TOTAL BEFORE OBJECT 8980	2,249,759.00	0.00	0.00	831,057.00	858,750.00	11,038,888.00	(237,534.00)	14,740,920.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								14,740,920.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	671,177.00	0.00	0.00	0.00	0.00	0.00		671,177.00
3000-3999	Employee Benefits	511,854.00	0.00	0.00	0.00	0.00	0.00		511,854.00
4000-4999	Books and Supplies	45,000.00	0.00	0.00	0.00	0.00	0.00		45,000.00
5000-5999	Services and Other Operating Expenditures	30,000.00	0.00	0.00	0.00	0.00	0.00		30,000.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,258,031.00	0.00	0.00	0.00	0.00	0.00	0.00	1,258,031.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,258,031.00	0.00	0.00	0.00	0.00	0.00	0.00	1,258,031.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								7,655,627.00
	TOTAL COSTS								8,913,658.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								950.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	274,661.07	0.00	0.00	511,673.67	374,326.00	4,976,135.37		6,136,796.11
2000-2999	Classified Salaries	712,706.64	0.00	0.00	80,038.73	205,188.94	2,392,980.38		3,390,914.69
3000-3999	Employee Benefits	659,451.04	0.00	0.00	275,397.14	350,694.11	4,254,154.58		5,539,696.87
4000-4999	Books and Supplies	79,233.01	0.00	0.00	1,056.85	1,032.88	32,834.94		114,157.68
5000-5999	Services and Other Operating Expenditures	65,003.61	0.00	0.00	16,337.51	19,464.75	1,310,112.71		1,410,918.58
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,791,055.37	0.00	0.00	884,503.90	950,706.68	12,966,217.98	0.00	16,592,483.93
7310	Transfers of Indirect Costs	550,691.84	0.00	0.00	0.00	0.00	0.00		550,691.84
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	**287,258.96**							**287,258.96**
	Total Indirect Costs	550,691.84	0.00	0.00	0.00	0.00	0.00	0.00	550,691.84
	TOTAL COSTS	2,341,747.21	0.00	0.00	884,503.90	950,706.68	12,966,217.98	0.00	17,143,175.77
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	746.51	0.00	0.00	0.00	200.00	34,933.85		35,880.36
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	17,259.07	595,626.35		612,885.42
3000-3999	Employee Benefits	261.49	0.00	0.00	0.00	24,612.80	466,993.55		491,867.84
4000-4999	Books and Supplies	126.45	0.00	0.00	0.00	0.00	2,154.59		2,281.04
5000-5999	Services and Other Operating Expenditures	564.75	0.00	0.00	464.75	464.75	64,096.70		65,590.95
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,699.20	0.00	0.00	464.75	42,536.62	1,163,805.04	0.00	1,208,505.61
7310	Transfers of Indirect Costs	86,300.39	0.00	0.00	0.00	0.00	0.00		86,300.39
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	86,300.39	0.00	0.00	0.00	0.00	0.00	0.00	86,300.39
	TOTAL BEFORE OBJECT 8980	87,999.59	0.00	0.00	464.75	42,536.62	1,163,805.04	0.00	1,294,806.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								1,294,806.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	273,914.56	0.00	0.00	511,673.67	374,126.00	4,941,201.52		6,100,915.75
2000-2999	Classified Salaries	712,706.64	0.00	0.00	80,038.73	187,929.87	1,797,354.03		2,778,029.27
3000-3999	Employee Benefits	659,189.55	0.00	0.00	275,397.14	326,081.31	3,787,161.03		5,047,829.03
4000-4999	Books and Supplies	79,106.56	0.00	0.00	1,056.85	1,032.88	30,680.35		111,876.64
5000-5999	Services and Other Operating Expenditures	64,438.86	0.00	0.00	15,872.76	19,000.00	1,246,016.01		1,345,327.63
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,789,356.17	0.00	0.00	884,039.15	908,170.06	11,802,412.94	0.00	15,383,978.32
7310	Transfers of Indirect Costs	464,391.45	0.00	0.00	0.00	0.00	0.00		464,391.45
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	287,258.96							287,258.96
	Total Indirect Costs	464,391.45	0.00	0.00	0.00	0.00	0.00	0.00	464,391.45
	TOTAL BEFORE OBJECT 8980	2,253,747.62	0.00	0.00	884,039.15	908,170.06	11,802,412.94	0.00	15,848,369.77
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								15,848,369.77
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	698,260.24	0.00	0.00	0.00	0.00	0.00		698,260.24
3000-3999	Employee Benefits	507,693.25	0.00	0.00	0.00	0.00	0.00		507,693.25
4000-4999	Books and Supplies	79,106.56	0.00	0.00	0.00	0.00	0.00		79,106.56
5000-5999	Services and Other Operating Expenditures	27,509.83	0.00	0.00	0.00	0.00	0.00		27,509.83
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,312,569.88	0.00	0.00	0.00	0.00	0.00	0.00	1,312,569.88
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,312,569.88	0.00	0.00	0.00	0.00	0.00	0.00	1,312,569.88

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								8,006,227.19
	TOTAL COSTS								9,318,797.07

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

SELPA: **East County (PC)**

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/learnoeexempwrksht.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
1	280,548.42	280,548.42
3	366,935.82	366,935.82
Total exempt reductions	647,484.24	647,484.24

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

SELPA: **East County (PC)**

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)		

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: East County (PC)

SECTION 3

		Column A	Column B	Column C
		Budgeted Amounts (LB-B Worksheet) FY 2026-27	Actual Expenditures Comparison Year FY 2025-26	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	15,993,872.00		
	b. Less: Expenditures paid from federal sources	1,252,952.00		
	c. Expenditures paid from state and local sources	14,740,920.00	15,944,745.29	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		(287,258.92)	
	Comparison year's expenditures, adjusted for MOE calculation		15,657,486.37	
	Less: Exempt reduction(s) from SECTION 1		647,484.24	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	14,740,920.00	15,010,002.13	(269,082.13)
	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 2025-26	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	15,993,872.00		
	b. Less: Expenditures paid from federal sources	1,252,952.00		
	c. Expenditures paid from state and local sources	14,740,920.00	15,944,745.29	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		(287,258.92)	
	Comparison year's expenditures, adjusted for MOE calculation		15,657,486.37	
	Less: Exempt reduction(s) from SECTION 1		647,484.24	

SELPA: **East County (PC)**

Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	14,740,920.00	15,010,002.13	
d. Special education unduplicated pupil count	950.00	950.00	
e. Per capita state and local expenditures (Test2c/Test2d)	15,516.76	15,800.00	(283.24)

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	8,913,658.00	9,318,797.07	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		9,318,797.07	
	Less: Exempt reduction(s) from SECTION 1		647,484.24	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	8,913,658.00	8,671,312.83	242,345.17

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	8,913,658.00	9,318,797.07	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		9,318,797.07	
	Less: Exempt reduction(s) from SECTION 1		647,484.24	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	8,913,658.00	8,671,312.83	
	b. Special education unduplicated pupil count	950.00	950.00	
	c. Per capita local expenditures (Test4a/Test4b)	9,382.80	9,127.70	255.10

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

SELPA: **East County (PC)**

Samantha Orahood	619.390.2600 x2604
Contact Name	Telephone Number
Director of Finance	sorahood@lsusd.net
Title	Email Address

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	31,402,685.51	301	6,082.77	303	31,396,602.74	305	1,489,329.09		307	29,907,273.65	309
2000 - Classified Salaries	11,900,799.66	311	416,432.39	313	11,484,367.27	315	1,155,784.03		317	10,328,583.24	319
3000 - Employee Benefits	23,276,386.08	321	181,747.19	323	23,094,638.89	325	1,268,225.97		327	21,826,412.92	329
4000 - Books, Supplies Equip Replace. (6500)	1,758,440.10	331	36,603.45	333	1,721,836.65	335	592,308.74		337	1,129,527.91	339
5000 - Services. . . & 7300 - Indirect Costs	6,574,007.16	341	16,062.81	343	6,557,944.35	345	771,922.23		347	5,786,022.12	349
				TOTAL	74,255,389.90	365			TOTAL	68,977,819.84	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	24,894,606.52	375
2. Salaries of Instructional Aides Per EC 41011.	2100	3,291,682.20	380
3. STRS.	3101 & 3102	6,659,804.12	382
4. PERS.	3201 & 3202	902,567.40	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	666,619.20	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	6,058,202.04	385
7. Unemployment Insurance.	3501 & 3502	14,346.26	390
8. Workers' Compensation Insurance.	3601 & 3602	497,139.29	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	375,690.77	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		43,360,657.80	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		172,262.24	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		11,446.06	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS.		43,176,949.50	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.		62.60%	
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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	62.60%
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).	68,977,819.84
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	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)	37,863,734.23		37,863,734.23			40,809,965.91
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	4,208.21		4,208.21			4,261.42
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)	4,261.42		4,261.42	4,199.52		4,199.52
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)			4,261.42			4,199.52
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)	58,720.55		58,720.55	59,309.00		59,309.00
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)	13,846,179.65		13,846,179.65	14,072,616.00		14,072,616.00
5. Unsecured Roll Taxes (Object 8042)	458,927.07		458,927.07	463,910.00		463,910.00
6. Prior Years' Taxes (Object 8043)	(11,241.24)		(11,241.24)	(9,340.00)		(9,340.00)
7. Supplemental Taxes (Object 8044)	806,580.96		806,580.96	736,681.00		736,681.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(33,917.00)		(33,917.00)	(57,010.00)		(57,010.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	831,135.91		831,135.91	829,400.00		829,400.00
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)	15,956,385.90	0.00	15,956,385.90	16,095,566.00	0.00	16,095,566.00
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)	15,956,385.90	0.00	15,956,385.90	16,095,566.00	0.00	16,095,566.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			651,485.67			651,298.31
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	2,317,348.00		2,317,348.00	2,243,439.00		2,243,439.00
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)	2,317,348.00	0.00	2,968,833.67	2,243,439.00	0.00	2,894,737.31
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	41,178,354.00		41,178,354.00	43,539,855.00		43,539,855.00
25. LCFF State Aid - Prior Years (Object 8019)	(342,727.00)		(342,727.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	40,835,627.00	0.00	40,835,627.00	43,539,855.00	0.00	43,539,855.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	79,801,133.27		79,801,133.27	87,601,412.00		87,601,412.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	404,374.27		404,374.27	532,875.00		532,875.00
D. APPROPRIATIONS LIMIT CALCULATIONS	**2025-26 Actual**			**2026-27 Budget**		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			37,863,734.23			40,809,965.91
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0126			0.9855
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			40,809,965.91			42,209,023.36
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			15,956,385.90			16,095,566.00
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)			511,370.40			503,942.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			27,822,413.68			29,008,194.67
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			27,822,413.68			29,008,194.67
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])			222,969.05			276,043.07
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			16,179,354.95			16,371,609.07
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)			27,599,444.63			28,732,151.60
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			16,179,354.95			
b. State Subventions (Line D8)			27,599,444.63			
c. Less: Excluded Appropriations (Line C23)			2,968,833.67			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			40,809,965.91			
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						

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines D4 plus D10)			40,809,965.91			42,209,023.36
12. Appropriations Subject to the Limit (Line D9d)			40,809,965.91			

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

Samantha Orahood	sorahood@lsusd.net	619.390.2600 ext.2604
Gann Contact Person	Contact Email Address	Contact Phone Number

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	2,643,198.87		754,295.86	3,397,494.73
2. State Lottery Revenue	8560	906,924.99		402,786.14	1,309,711.13
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)		3,550,123.86	0.00	1,157,082.00	4,707,205.86
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,706,550.91		0.00	1,706,550.91
2. Classified Salaries	2000-2999	96,500.14		0.00	96,500.14
3. Employee Benefits	3000-3999	666,588.30		0.00	666,588.30
4. Books and Supplies	4000-4999	163,157.92		333,711.59	496,869.51
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	285,681.21			285,681.21
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	57,275.68		200,000.00	257,275.68
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	31,966.47			31,966.47
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		3,007,720.63	0.00	533,711.59	3,541,432.22
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	542,403.23	0.00	623,370.41	1,165,773.64
D. COMMENTS:					

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(300,010.23)	0.00	(129,781.48)				
Other Sources/Uses Detail					417,559.13	101,900.00		
Fund Reconciliation							1,162,202.41	1,457.49
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	1,125.00	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	359,809.34	0.00	31,490.10	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	405,582.87
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(116,318.11)	98,291.38	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							19,139.80	132,519.60
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					1,053,838.00	417,559.13		
Fund Reconciliation							838,638.00	417,559.13

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	838,638.00		
Fund Reconciliation							838,638.00	838,638.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	113,300.00		
Fund Reconciliation							0.00	838,638.00
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

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
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
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	55,394.00	0.00	0.00	0.00				
Other Sources/Uses Detail					353,828.00	353,828.00		
Fund Reconciliation							16,973.96	241,197.08
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						

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	416,328.34	(416,328.34)	129,781.48	(129,781.48)	1,825,225.13	1,825,225.13	2,875,592.17	2,875,592.17

Form CAT

FEDERAL GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS

Dist: Lakeside School District **SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES**

FEDERAL PROGRAM NAME:	ESEA: Title I, Part A, Basic Grants Low Income and Neglected	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School	Special Ed: IDEA Preschool Grants, Part B, Sec 619	Special Ed: IDEA Preschool Grants, Part B, Sec 619, Private School	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611
Local Description						
Federal Catalog Number:						
Fund Code	01	01	01	01	01	01
Resource Code:	3010	3310	3311	3315	3317	3327
Sub Resource Code:						
Ignore Sub-Resource For Expenses:	Y	Y	Y	Y	Y	Y
CY Award Revenue Object (row 2a):	8290	8181	8181	8182	8182	8182
Deferred PY Revenue Object (row 5):						
PY Adjustment Revenue Object (row 1):						
PY Carryover Revenue Object (row 1):						
Contributed Matching Funds (row 7):						
Is Carryover Allowed	Y	Y	Y	Y	Y	Y
AWARD - BUDGET						
1. Prior Year Carryover	160,735.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	759,911.00	1,131,990.00	2,454.00	44,525.00	400.00	56,489.00
b. Transferability (NCLB)						
c. Other Adjustments			1,592.00			
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	759,911.00	1,131,990.00	4,046.00	44,525.00	400.00	56,489.00
3. Required Matching Funds/Other						
4. Total Available Award (sum lines 1, 2d, & 3)	920,646.00	1,131,990.00	4,046.00	44,525.00	400.00	56,489.00
REVENUES - ACTUALS						
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	468,408.83	0.00	0.00	0.00	0.00	0.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	468,408.83	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - ACTUALS						
9. Donor-Authorized Expenditures	669,824.03	1,131,990.00	0.00	44,525.00	400.00	56,489.00
10. Non Donor-Authorized Expenditures						
11. Total Expenditures (lines 9 & 10)	669,824.03	1,131,990.00	0.00	44,525.00	400.00	56,489.00
12. Amounts Included in Line 6 above for Prior Year Adjustments						
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(201,415.20)	(1,131,990.00)	0.00	(44,525.00)	(400.00)	(56,489.00)
a. Deferred Revenue [1]	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	26,756.53	12,067.49	0.08	529.91	102.85	7,046.40
c. Accounts Receivable	201,415.20	1,131,990.00	4,046.00	44,525.00	400.00	56,489.00
14. Unused Grant Award Calculation (line 4 minus line 9)	250,821.97	0.00	4,046.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	250,821.97	0.00	4,046.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	643,067.50	1,119,922.51	4,045.92	43,995.09	297.15	49,442.60

[1] The deferred revenue line has a simple formula. Districts must verify the amount is a deferred revenue, if it is not then the amount should go in the accounts

Form CAT

FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

Dist: Lakeside School District

FEDERAL PROGRAM NAME:	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	Special Ed: IDEA Early Intervention Grants	Special Ed: IDEA Quality Assurance & Focused Monitoring	ESEA: Title II, Part A, Teacher Quality	ESEA: Title IV, Part A, Student Support and Academic Enrichment	ESEA: Title III, Immigrant Education Program
Local Description						
Federal Catalog Number:						
Fund Code	01	01	01	01	01	01
Resource Code:	3345	3385	3386	4035	4127	4201
Sub Resource Code:						
Ignore Sub-Resource For Expenses:	Y	Y	Y	Y	Y	Y
CY Award Revenue Object (row 2a):	8182	8182	8182	8290	8290	8290
Deferred PY Revenue Object (row 5):						
PY Adjustment Revenue Object (row 1):						
PY Carryover Revenue Object (row 1):						
Contributed Matching Funds (row 7):						
Is Carryover Allowed	Y	Y	Y	Y	Y	Y
AWARD - BUDGET						
1. Prior Year Carryover	0.00	0.00	0.00	46,812.01	75,827.84	5,332.38
2. a. Current Year Award	325.00	25,458.00	28,326.00	117,952.00	59,037.00	11,160.00
b. Transferability (NCLB)						
c. Other Adjustments		16,855.00				
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	325.00	42,313.00	28,326.00	117,952.00	59,037.00	11,160.00
3. Required Matching Funds/Other						
4. Total Available Award (sum lines 1, 2d, & 3)	325.00	42,313.00	28,326.00	164,764.01	134,864.84	16,492.38
REVENUES - ACTUALS						
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	0.00	14,705.00	28,326.00	44,004.01	67,052.58	8,122.38
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	14,705.00	28,326.00	44,004.01	67,052.58	8,122.38
EXPENDITURES - ACTUALS						
9. Donor-Authorized Expenditures	325.00	42,313.00	28,326.00	91,743.29	64,199.63	16,492.38
10. Non Donor-Authorized Expenditures						
11. Total Expenditures (lines 9 & 10)	325.00	42,313.00	28,326.00	91,743.29	64,199.63	16,492.38
12. Amounts Included in Line 6 above for Prior Year Adjustments						
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(325.00)	(27,608.00)	0.00	(47,739.28)	2,852.95	(8,370.00)
a. Deferred Revenue [1]	0.00	0.00	0.00	0.00	2,852.95	0.00
b. Accounts Payable	0.00	512.10	476.54	550.63	0.19	0.00
c. Accounts Receivable	325.00	27,608.00	0.00	47,739.28	0.00	8,370.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	73,020.72	70,665.21	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	73,020.72	70,665.21	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	325.00	41,800.90	27,849.46	91,192.66	64,199.44	16,492.38

[1] The deferred revenue line has a simple formula payable line.

Form CAT

FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

Dist: Lakeside School District

FEDERAL PROGRAM NAME:	ESEA: Title III, English Learner Student Program	Indian Education	TOTAL
Local Description			
Federal Catalog Number:			
Fund Code	01	01	
Resource Code:	4203	4510	
Sub Resource Code:		010	
Ignore Sub-Resource For Expenses:	Y	Y	
CY Award Revenue Object (row 2a):	8290	8290	
Deferred PY Revenue Object (row 5):			
PY Adjustment Revenue Object (row 1):			
PY Carryover Revenue Object (row 1):			
Contributed Matching Funds (row 7):			
Is Carryover Allowed	Y	Y	
AWARD - BUDGET			
1. Prior Year Carryover	13,116.00	14,097.18	315,920.41
2. a. Current Year Award	45,356.00	0.00	2,283,383.00
b. Transferability (NCLB)			0.00
c. Other Adjustments			18,447.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	45,356.00	0.00	2,301,830.00
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2d, & 3)	58,472.00	14,097.18	2,617,750.41
REVENUES - ACTUALS			
5. Revenue Deferred from Prior Year	0.00	0.00	0.00
6. Cash Received in Current Year	45,628.00	14,097.18	690,343.98
7. Contributed Matching Funds	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	45,628.00	14,097.18	690,343.98
EXPENDITURES - ACTUALS			
9. Donor-Authorized Expenditures	34,905.61	106.27	2,181,639.21
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	34,905.61	106.27	2,181,639.21
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	10,722.39	13,990.91	(1,491,295.23)
a. Deferred Revenue [1]	10,722.39	13,990.91	27,566.25
b. Accounts Payable	147.45		48,190.17
c. Accounts Receivable	0.00	0.00	1,522,907.48
14. Unused Grant Award Calculation (line 4 minus line 9)	23,566.39	13,990.91	436,111.20
15. If Carryover is allowed, enter line 14 amount here	23,566.39	13,990.91	436,111.20
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	34,758.16	106.27	2,137,495.04

[1] The deferred revenue line has a simple formula

Form CAT

STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS

Dist: Lakeside School District **SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES**

STATE PROGRAM NAME:	Child Development: California State Preschool Program	Special Ed: Infant Discretionary Funds	Agricultural Career Technical Education Incentive	STRS On-Behalf Pension Contribution	TOTAL
Local Description					
Federal Catalog Number:					
Fund Code	12	01	01	01	
Resource Code:	6105	6515	7010	7690	
Sub Resource Code:					
Ignore Sub-Resource For Expenses:	Y	Y	Y	Y	
CY Award Revenue Object (row 2a):	8590	8590	8590	8590	
Deferred PY Revenue Object (row 5):					
PY Adjustment Revenue Object (row 1):					
PY Carryover Revenue Object (row 1):					
Contributed Matching Funds (row 7):					
Is Carryover Allowed	Y	Y	Y	Y	
AWARD - BUDGET					
1. Prior Year Carryover	$ -	$ 2,060.00	$ 24,075.35	$ -	$ 26,135.35
2. a. Current Year Award	360,887.00	3,588.00	7,490.93	0.00	371,965.93
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	360,887.00	3,588.00	7,490.93	0.00	371,965.93
3. Required Matching Funds/Other	100,543.52			2,739,425.00	2,839,968.52
4. Total Available Award (sum lines 1, 2c, & 3)	461,430.52	5,648.00	31,566.28	2,739,425.00	3,238,069.80
REVENUES - ACTUALS					
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	360,887.00	0.00	31,566.28	2,739,425.00	3,131,878.28
7. Contributed Matching Funds	100,543.52	0.00	0.00	0.00	100,543.52
8. Total Available (sum lines 5, 6, & 7)	461,430.52	0.00	31,566.28	2,739,425.00	3,232,421.80
EXPENDITURES - ACTUALS					
9. Donor-Authorized Expenditures	461,430.52	5,648.00	2,392.88	2,739,425.00	3,208,896.40
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	461,430.52	5,648.00	2,392.88	2,739,425.00	3,208,896.40
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(5,648.00)	29,173.40	0.00	23,525.40
a. Deferred Revenue [1]	0.00	0.00	29,173.40	0.00	29,173.40
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	5,648.00	0.00	0.00	5,648.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	29,173.40	0.00	29,173.40
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	29,173.40	0.00	29,173.40
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	360,887.00	5,648.00	2,392.88	2,739,425.00	3,108,352.88

[1] The deferred revenue line has a simple formula. Districts must verify the amount is a deferred revenue, if it is not then the amount should go in the a

Form CAT

LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS

Dist: Lakeside School District **SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES**

LOCAL PROGRAM NAME:	ASES Program	TOTAL
Local Description		
Federal Catalog Number:		
Fund Code	01	
Resource Code:	9065	
Sub Resource Code:		
Ignore Sub-Resource For Expenses:	N	
CY Award Revenue Object (row 2a):	8677	
Deferred PY Revenue Object (row 5):		
PY Adjustment Revenue Object (row 1):		
PY Carryover Revenue Object (row 1):		
Contributed Matching Funds (row 7):		
Is Carryover Allowed	Y	
AWARD - BUDGET		
1. Prior Year Carryover	$ 0.01	$ 0.01
2. a. Current Year Award	660,633.05	660,633.05
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	660,633.05	660,633.05
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	660,633.06	660,633.06
REVENUES - ACTUALS		
5. Revenue Deferred from Prior Year	0.00	0.00
6. Cash Received in Current Year	594,569.73	594,569.73
7. Contributed Matching Funds	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	594,569.73	594,569.73
EXPENDITURES - ACTUALS		
9. Donor-Authorized Expenditures	660,633.06	660,633.06
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	660,633.06	660,633.06
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(66,063.33)	(66,063.33)
a. Deferred Revenue [1]	0.00	0.00
b. Accounts Payable	9,753.43	9,753.43
c. Accounts Receivable	66,063.32	66,063.32
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	650,879.62	650,879.62

[1] The deferred revenue line has a simple formula. Districts must verify the amount is a d

Form CAT

FEDERAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Dist: Lakeside School District

FEDERAL PROGRAM NAME:	Child Development: ARP CA State Preschool Program - Rate Supplement	Child Nutrition: School Programs (e.g. School Lunch, School Breakfast, Milk, Pregnant & Lactating	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day	TOTAL
Local Description				
Federal Catalog Number:				
Fund Code	12	13	13	
Resource Code:	5066	5310	5320	
Sub Resource Code:				
Ignore Sub-Resource For Expenses:	Y	Y	Y	
CY Award Revenue Object (row 2a):	8220/8520	8220/8520	8220	
CY Adjustments Revenue Object (row 2b):				
Contributed Matching Funds (row 8):				
AWARD - Actuals				
1. Prior Year Ending Balance	$ 10,589.08	$ 4,262,336.29	$ 161,528.10	$ 4,434,453.47
2. a. Current Year Award	0.00	3,621,960.72	332,012.27	3,953,972.99
b. Other Adjustments	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	3,621,960.72	332,012.27	3,953,972.99
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	$ 10,589.08	$ 7,884,297.01	$ 493,540.37	$ 8,388,426.46
REVENUES - Actuals				
5. Cash Received in Current Year	0.00	3,020,717.43	285,635.49	3,306,352.92
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	601,243.29	46,376.78	647,620.07
b. Noncurrent Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	601,243.29	46,376.78	
8. Contributed Matching Funds	0.00	0.00	0.00	
9. Total Available (sum lines 5, 7c, & 8)	0.00	3,621,960.72	332,012.27	3,953,972.99
EXPENDITURES - Actuals				
10. Donor-Authorized Expenditures	0.00	3,608,720.70	386,864.05	3,995,584.75
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	0.00	3,608,720.70	386,864.05	3,995,584.75
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	10,589.08	4,275,576.31	106,676.32	4,392,841.71

Form CAT

STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Dist: Lakeside School District

STATE PROGRAM NAME:	Unrestricted	Lottery: Unrestricted	Education Protection Account
Local Description			
Federal Catalog Number:			
Fund Code	01	01	01
Resource Code:	0000	1100	1400
Sub Resource Code:			
Ignore Sub-Resource For Expenses:	Y	Y	Y
CY Award Revenue Object (row 2a):			
CY Adjustments Revenue Object (row 2b):			
Contributed Matching Funds (row 8):			
AWARD - Actuals			
1. Prior Year Ending Balance	$ 1,870,326.81	$ 2,098,300.23	$ -
2. a. Current Year Award	41,619,452.32	843,343.61	15,271,976.00
b. Other Adjustments	(1,338,458.00)	0.00	248,855.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	40,280,994.32	843,343.61	15,520,831.00
3. Required Matching Funds/Other	(8,519,147.13)		
4. Total Available Award (sum lines 1, 2c, & 3)	$ 33,632,174.00	$ 2,941,643.84	$ 15,520,831.00
REVENUES - Actuals			
5. Cash Received in Current Year	39,999,328.49	689,611.01	15,271,976.00
6. Amounts Included in Line 5 for Prior Year Adjustments			248,855.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	281,665.83	153,732.60	0.00
b. Noncurrent Accounts Receivable			
c. Current Accounts Receivable (line 7a minus line 7b)	281,665.83	153,732.60	0.00
8. Contributed Matching Funds	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	40,280,994.32	843,343.61	15,271,976.00
EXPENDITURES - Actuals			
10. Donor-Authorized Expenditures	31,732,045.93	2,515,306.23	15,520,831.00
11. Non Donor-Authorized Expenditures			
12. Total Expenditures (line 10 plus line 11)	31,732,045.93	2,515,306.23	15,520,831.00
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	1,900,128.07	426,337.61	0.00

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STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Dist: Lakeside School District

STATE PROGRAM NAME:	ELOP	Student Support Discretionary Block Grant	Child Development: Center-Based Reserve Account	Educator Effectiveness
Local Description				
Federal Catalog Number:				
Fund Code	01	01	12	01
Resource Code:	2600	6019	6130	6266
Sub Resource Code:				
Ignore Sub-Resource For Expenses:	Y	Y	Y	Y
CY Award Revenue Object (row 2a):				
CY Adjustments Revenue Object (row 2b):				
Contributed Matching Funds (row 8):				
AWARD - Actuals				
1. Prior Year Ending Balance	$ 1,942,463.27	$ -	$ 30,133.72	$ 394,328.04
2. a. Current Year Award	2,186,248.00	1,320,467.00	0.00	0.00
b. Other Adjustments	0.00	0.00	500.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,186,248.00	1,320,467.00	500.00	0.00
3. Required Matching Funds/Other				
4. Total Available Award (sum lines 1, 2c, & 3)	$ 4,128,711.27	$ 1,320,467.00	$ 30,633.72	$ 394,328.04
REVENUES - Actuals				
5. Cash Received in Current Year	1,943,585.00	1,320,467.00	500.00	
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	242,663.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	242,663.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	2,186,248.00	1,320,467.00	500.00	0.00
EXPENDITURES - Actuals				
10. Donor-Authorized Expenditures	3,788,451.62	1,320,467.00	0.00	394,328.04
11. Non Donor-Authorized Expenditures				
12. Total Expenditures (line 10 plus line 11)	3,788,451.62	1,320,467.00	0.00	394,328.04
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	340,259.65	0.00	30,633.72	0.00

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STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Dist: Lakeside School District

STATE PROGRAM NAME:	Lottery: Instructional Materials	Special Education	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	Mental Health
Local Description				
Federal Catalog Number:				
Fund Code	01	01	01	01
Resource Code:	6300	6500	6510	6546
Sub Resource Code:				
Ignore Sub-Resource For Expenses:	Y	Y	Y	Y
CY Award Revenue Object (row 2a):				
CY Adjustments Revenue Object (row 2b):				
Contributed Matching Funds (row 8):				
AWARD - Actuals				
1. Prior Year Ending Balance	$ 593,170.94	$ 0.00	$ 33,760.94	$ -
2. a. Current Year Award	419,809.90	4,140,334.00	1,000,446.00	382,529.00
b. Other Adjustments	(45,276.84)	61,571.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	374,533.06	4,201,905.00	1,000,446.00	382,529.00
3. Required Matching Funds/Other		7,424,899.37		
4. Total Available Award (sum lines 1, 2c, & 3)	$ 967,704.00	$ 11,626,804.37	$ 1,034,206.94	$ 382,529.00
REVENUES - Actuals				
5. Cash Received in Current Year	269,958.10	3,576,801.87	909,219.48	349,461.00
6. Amounts Included in Line 5 for Prior Year Adjustments	(45,276.84)	61,571.00		
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	149,851.80	563,532.13	91,226.52	33,068.00
b. Noncurrent Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	149,851.80	563,532.13	91,226.52	33,068.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	419,809.90	4,140,334.00	1,000,446.00	382,529.00
EXPENDITURES - Actuals				
10. Donor-Authorized Expenditures	523,648.30	11,626,804.37	986,266.94	382,529.00
11. Non Donor-Authorized Expenditures				
12. Total Expenditures (line 10 plus line 11)	523,648.30	11,626,804.37	986,266.94	382,529.00
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	444,055.70	0.00	47,940.00	0.00

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STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Dist: Lakeside School District

STATE PROGRAM NAME:	Special Ed: Preschool	Art, Music, Instructional Block Grant	Prop 28	Kitchen Infrastructure & Training Grant
Local Description				
Federal Catalog Number:				
Fund Code	01	01	01	01
Resource Code:	6547	6762	6770	7041
Sub Resource Code:				
Ignore Sub-Resource For Expenses:	Y	Y	Y	Y
CY Award Revenue Object (row 2a):				
CY Adjustments Revenue Object (row 2b):				
Contributed Matching Funds (row 8):				
AWARD - Actuals				
1. Prior Year Ending Balance	$ -	$ 231,081.57	$ 455,227.42	$ -
2. a. Current Year Award	338,868.00	0.00	727,606.00	171,067.87
b. Other Adjustments	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	338,868.00	0.00	727,606.00	171,067.87
3. Required Matching Funds/Other	478,277.38			
4. Total Available Award (sum lines 1, 2c, & 3)	$ 817,145.38	$ 231,081.57	$ 1,182,833.42	$ 171,067.87
REVENUES - Actuals				
5. Cash Received in Current Year	313,236.00		662,058.00	85,533.94
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	25,632.00	0.00	65,548.00	85,533.93
b. Noncurrent Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	25,632.00	0.00	65,548.00	85,533.93
8. Contributed Matching Funds	478,277.38	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	817,145.38	0.00	727,606.00	171,067.87
EXPENDITURES - Actuals				
10. Donor-Authorized Expenditures	817,145.38	231,081.57	615,118.40	0.00
11. Non Donor-Authorized Expenditures				
12. Total Expenditures (line 10 plus line 11)	817,145.38	231,081.57	615,118.40	0.00
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	0.00	0.00	567,715.02	171,067.87

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STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Dist: Lakeside School District

STATE PROGRAM NAME:	CSESAP	Learning Recovery Block Grant	Literacy Screening Professional Development	Child Care: CCLFSS
Local Description				
Federal Catalog Number:				
Fund Code	01	01	01	12
Resource Code:	7415	7435	7810	7810
Sub Resource Code:				
Ignore Sub-Resource For Expenses:	Y	Y	Y	Y
CY Award Revenue Object (row 2a):				
CY Adjustments Revenue Object (row 2b):				
Contributed Matching Funds (row 8):				
AWARD - Actuals				
1. Prior Year Ending Balance	$ 0.05	$ -	$ 30,208.00	$ 100,580.22
2. a. Current Year Award	201,033.31	221,815.00	46,478.00	67,456.00
b. Other Adjustments	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	201,033.31	221,815.00	46,478.00	67,456.00
3. Required Matching Funds/Other				
4. Total Available Award (sum lines 1, 2c, & 3)	$ 201,033.36	$ 221,815.00	$ 76,686.00	$ 168,036.22
REVENUES - Actuals				
5. Cash Received in Current Year	22,254.95	221,815.00	46,478.00	67,456.00
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	178,778.36	0.00	0.00	0.00
b. Noncurrent Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	178,778.36	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	201,033.31	221,815.00	46,478.00	67,456.00
EXPENDITURES - Actuals				
10. Donor-Authorized Expenditures	201,033.36	0.00	25,503.68	168,036.22
11. Non Donor-Authorized Expenditures				
12. Total Expenditures (line 10 plus line 11)	201,033.36	0.00	25,503.68	168,036.22
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	0.00	221,815.00	51,182.32	0.00

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STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Dist: Lakeside School District

STATE PROGRAM NAME:	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	State School Facilities Project	TOTAL
Local Description			
Federal Catalog Number:			
Fund Code	01	35	
Resource Code:	8150	8545	
Sub Resource Code:			
Ignore Sub-Resource For Expenses:	Y	Y	
CY Award Revenue Object (row 2a):			
CY Adjustments Revenue Object (row 2b):			
Contributed Matching Funds (row 8):			
AWARD - Actuals			
1. Prior Year Ending Balance	$ -	$ -	$ 7,779,581.21
2. a. Current Year Award	0.00	0.00	68,958,930.01
b. Other Adjustments	0.00	838,638.00	(234,170.84)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	838,638.00	68,724,759.17
3. Required Matching Funds/Other	2,317,348.00		1,701,377.62
4. Total Available Award (sum lines 1, 2c, & 3)	$ 2,317,348.00	$ 838,638.00	$ 78,205,718.00
REVENUES - Actuals			
5. Cash Received in Current Year		838,638.00	66,588,377.84
6. Amounts Included in Line 5 for Prior Year Adjustments			265,149.16
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	1,871,232.17
b. Noncurrent Accounts Receivable			
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	
8. Contributed Matching Funds	2,317,348.00	0.00	
9. Total Available (sum lines 5, 7c, & 8)	2,317,348.00	838,638.00	71,255,235.39
EXPENDITURES - Actuals			
10. Donor-Authorized Expenditures	2,317,348.00	838,638.00	74,004,583.04
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	2,317,348.00	838,638.00	74,004,583.04
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	0.00	0.00	4,201,134.96

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LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Dist: Lakeside School District

LOCAL PROGRAM NAME:	Unrestricted	Unrestricted	Deferred Mainteance	Construction Easement
Local Description				
Federal Catalog Number:				
Fund Code	15	17	40	17
Resource Code:	0000	0000	0000	0916
Sub Resource Code:				
Ignore Sub-Resource For Expenses:	Y	Y	Y	Y
CY Award Revenue Object (row 2a):	8660	8660/8919	8660	8919
CY Adjustments Revenue Object (row 2b):				
Contributed Matching Funds (row 8):				
AWARD - Actuals				
1. Prior Year Ending Balance	$ 2,040.06	$ 411,316.66	$ 1,141,408.09	$ -
2. a. Current Year Award	0.00	0.00	41,262.69	0.00
b. Other Adjustments	55.20	959,516.77	0.00	113,300.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	55.20	959,516.77	41,262.69	113,300.00
3. Required Matching Funds/Other				
4. Total Available Award (sum lines 1, 2c, & 3)	$ 2,095.26	$ 1,370,833.43	$ 1,182,670.78	$ 113,300.00
REVENUES - Actuals				
5. Cash Received in Current Year	55.20	952,142.69	29,539.21	113,300.00
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	656.38	7,374.08	11,723.48	0.00
b. Noncurrent Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	656.38	7,374.08	11,723.48	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	711.58	959,516.77	41,262.69	113,300.00
EXPENDITURES - Actuals				
10. Donor-Authorized Expenditures	0.00	417,559.13	660,642.23	0.00
11. Non Donor-Authorized Expenditures				
12. Total Expenditures (line 10 plus line 11)	0.00	417,559.13	660,642.23	0.00
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	2,095.26	953,274.30	522,028.55	113,300.00

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LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Dist: Lakeside School District

LOCAL PROGRAM NAME:	Unrestricted	Developer Fees	ALL DONATION ACCOUNTS	ASB
Local Description				
Federal Catalog Number:				
Fund Code	25	25	01	08
Resource Code:	0000	9010	9010	8210
Sub Resource Code:				
Ignore Sub-Resource For Expenses:	Y	Y	Y	Y
CY Award Revenue Object (row 2a):		8681	8699	8699
CY Adjustments Revenue Object (row 2b):				
Contributed Matching Funds (row 8):				
AWARD - Actuals				
1. Prior Year Ending Balance	$ 27,532.00	$ 124,417.32	$ 3,821,635.20	$ 30,886.85
2. a. Current Year Award	0.00	948,874.67	1,051,415.23	34,894.58
b. Other Adjustments	0.00	0.00	417,559.13	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	948,874.67	1,468,974.36	34,894.58
3. Required Matching Funds/Other			12,883.13	
4. Total Available Award (sum lines 1, 2c, & 3)	$ 27,532.00	$ 1,073,291.99	$ 5,303,492.69	$ 65,781.43
REVENUES - Actuals				
5. Cash Received in Current Year		936,997.98	1,412,262.02	34,414.25
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	11,876.69	56,712.34	480.33
b. Noncurrent Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	11,876.69	56,712.34	480.33
8. Contributed Matching Funds	0.00	0.00	12,883.13	12,884.13
9. Total Available (sum lines 5, 7c, & 8)	0.00	948,874.67	1,481,857.49	47,778.71
EXPENDITURES - Actuals				
10. Donor-Authorized Expenditures	0.00	173,566.26	1,398,777.94	47,128.64
11. Non Donor-Authorized Expenditures				
12. Total Expenditures (line 10 plus line 11)	0.00	173,566.26	1,398,777.94	47,128.64
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	27,532.00	899,725.73	3,904,714.75	18,652.79

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LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Dist: Lakeside School District

LOCAL PROGRAM NAME:	ESS	LEAPP Preschool	CN Donation	Community Development Fund
Local Description				
Federal Catalog Number:				
Fund Code	12	12	13	01
Resource Code:	9010	9010	9010	9625
Sub Resource Code:	200	260		
Ignore Sub-Resource For Expenses:	Y	Y	Y	Y
CY Award Revenue Object (row 2a):	8699	8699	8699	
CY Adjustments Revenue Object (row 2b):				
Contributed Matching Funds (row 8):				
AWARD - Actuals				
1. Prior Year Ending Balance	$ 3,360,172.88	$ 6,165.62	$ 2,671.36	$ 1,348,150.63
2. a. Current Year Award	2,332,608.10	286,029.29	0.00	366,110.12
b. Other Adjustments	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,332,608.10	286,029.29	0.00	366,110.12
3. Required Matching Funds/Other				
4. Total Available Award (sum lines 1, 2c, & 3)	$ 5,692,780.98	$ 292,194.91	$ 2,671.36	$ 1,714,260.75
REVENUES - Actuals				
5. Cash Received in Current Year	1,915,230.12	267,113.35		366,110.12
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	417,377.98	18,915.94	0.00	0.00
b. Noncurrent Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	417,377.98	18,915.94	0.00	0.00
8. Contributed Matching Funds	0.00	100,543.52		0.00
9. Total Available (sum lines 5, 7c, & 8)	2,332,608.10	386,572.81	0.00	366,110.12
EXPENDITURES - Actuals				
10. Donor-Authorized Expenditures	2,655,466.70	230,595.61	1,939.74	1,714,260.75
11. Non Donor-Authorized Expenditures				
12. Total Expenditures (line 10 plus line 11)	2,655,466.70	230,595.61	1,939.74	1,714,260.75
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	3,037,314.28	61,599.30	731.62	0.00

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LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Dist: Lakeside School District

LOCAL PROGRAM NAME:	TOTAL
Local Description	
Federal Catalog Number:	
Fund Code	
Resource Code:	
Sub Resource Code:	
Ignore Sub-Resource For Expenses:	
CY Award Revenue Object (row 2a):	
CY Adjustments Revenue Object (row 2b):	
Contributed Matching Funds (row 8):	
AWARD - Actuals	
1. Prior Year Ending Balance	$ 10,276,396.67
2. a. Current Year Award	5,061,194.68
b. Other Adjustments	1,490,431.10
c. Adj Curr Yr Award (sum lines 2a & 2b)	6,551,625.78
3. Required Matching Funds/Other	12,883.13
4. Total Available Award (sum lines 1, 2c, & 3)	$ 16,840,905.58
REVENUES - Actuals	
5. Cash Received in Current Year	6,027,164.94
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	525,117.22
b. Noncurrent Accounts Receivable	
c. Current Accounts Receivable (line 7a minus line 7b)	
8. Contributed Matching Funds	
9. Total Available (sum lines 5, 7c, & 8)	6,678,592.94
EXPENDITURES - Actuals	
10. Donor-Authorized Expenditures	7,299,937.00
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	7,299,937.00
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	9,540,968.58

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	34,894.58	41,500.00	18.9%
5) TOTAL, REVENUES			34,894.58	41,500.00	18.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	35,413.98	30,000.00	-15.3%
5) Services and Other Operating Expenditures		5000-5999	11,714.66	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			47,128.64	30,000.00	-36.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,234.06)	11,500.00	-194.0%
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)			(12,234.06)	11,500.00	-194.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,886.85	18,652.79	-39.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,886.85	18,652.79	-39.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,886.85	18,652.79	-39.6%
2) Ending Balance, June 30 (E + F1e)			18,652.79	30,152.79	61.7%
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	18,652.79	30,152.79	61.7%
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					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
a) in County Treasury		9110	21,112.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	(41.00)		
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	480.33		
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			21,551.87		
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	2,899.08		
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			2,899.08		
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)			18,652.79		
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	1,332.63	1,500.00	12.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(56.00)	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	33,617.95	40,000.00	19.0%
TOTAL, REVENUES			34,894.58	41,500.00	18.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	32,800.08	30,000.00	-8.5%
Noncapitalized Equipment		4400	2,613.90	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			35,413.98	30,000.00	-15.3%
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	1,125.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	10,589.66	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,714.66	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			47,128.64	30,000.00	-36.3%
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	34,894.58	41,500.00	18.9%
5) TOTAL, REVENUES			34,894.58	41,500.00	18.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		47,128.64	30,000.00	-36.3%
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			47,128.64	30,000.00	-36.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,234.06)	11,500.00	-194.0%
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)			(12,234.06)	11,500.00	-194.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,886.85	18,652.79	-39.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,886.85	18,652.79	-39.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,886.85	18,652.79	-39.6%
2) Ending Balance, June 30 (E + F1e)			18,652.79	30,152.79	61.7%
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	18,652.79	30,152.79	61.7%
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
8210	Student Activity Funds	18,652.79	30,152.79
Total, Restricted Balance		18,652.79	30,152.79

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	428,343.00	365,280.00	-14.7%
4) Other Local Revenue		8600-8799	2,619,137.39	2,485,220.00	-5.1%
5) TOTAL, REVENUES			3,047,480.39	2,850,500.00	-6.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	148,873.10	127,366.00	-14.4%
2) Classified Salaries		2000-2999	1,711,708.75	1,628,781.49	-4.8%
3) Employee Benefits		3000-3999	777,467.43	802,904.97	3.3%
4) Books and Supplies		4000-4999	174,655.87	189,086.50	8.3%
5) Services and Other Operating Expenditures		5000-5999	669,045.39	609,085.00	-9.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,288.41	3,178.00	38.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	31,490.10	23,243.00	-26.2%
9) TOTAL, EXPENDITURES			3,515,529.05	3,383,644.96	-3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(468,048.66)	(533,144.96)	13.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(468,048.66)	(533,144.96)	13.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,508,029.22	3,039,980.56	-13.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,508,029.22	3,039,980.56	-13.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,508,029.22	3,039,980.56	-13.3%
2) Ending Balance, June 30 (E + F1e)			3,039,980.56	2,506,835.60	-17.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,039,980.56	2,550,230.60	-16.1%
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	(43,395.00)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,155,162.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	(6,198.00)		
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	436,293.92		
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			3,585,258.00		
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	139,694.57		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	405,582.87		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			545,277.44		
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)			3,039,980.56		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	360,887.00	360,887.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	67,456.00	4,393.00	-93.5%
TOTAL, OTHER STATE REVENUE			428,343.00	365,280.00	-14.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	131,321.69	100,220.00	-23.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(7,938.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,495,753.70	2,385,000.00	-4.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,619,137.39	2,485,220.00	-5.1%
TOTAL, REVENUES			3,047,480.39	2,850,500.00	-6.5%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Certificated Teachers' Salaries		1100	148,873.10	127,366.00	-14.4%
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			148,873.10	127,366.00	-14.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	229,505.18	207,560.00	-9.6%
Classified Support Salaries		2200	34,873.18	36,329.00	4.2%
Classified Supervisors' and Administrators' Salaries		2300	222,120.21	225,171.00	1.4%
Clerical, Technical and Office Salaries		2400	102,679.40	98,104.00	-4.5%
Other Classified Salaries		2900	1,122,530.78	1,061,617.49	-5.4%
TOTAL, CLASSIFIED SALARIES			1,711,708.75	1,628,781.49	-4.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	9,342.35	12,242.00	31.0%
PERS		3201-3202	320,327.75	328,105.26	2.4%
OASDI/Medicare/Alternative		3301-3302	137,499.70	136,755.95	-0.5%
Health and Welfare Benefits		3401-3402	257,802.47	272,801.20	5.8%
Unemployment Insurance		3501-3502	932.76	929.35	-0.4%
Workers' Compensation		3601-3602	32,556.74	32,239.93	-1.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	19,005.66	19,831.28	4.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			777,467.43	802,904.97	3.3%
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	174,655.87	189,086.50	8.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			174,655.87	189,086.50	8.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,619.20	5,000.00	8.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	21,101.64	24,426.00	15.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,180.63	6,000.00	88.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	359,809.34	308,050.00	-14.4%
Professional/Consulting Services and Operating Expenditures		5800	278,568.88	264,905.00	-4.9%
Communications		5900	1,765.70	704.00	-60.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			669,045.39	609,085.00	-9.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	2,288.41	3,178.00	38.9%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,288.41	3,178.00	38.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	31,490.10	23,243.00	-26.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			31,490.10	23,243.00	-26.2%
TOTAL, EXPENDITURES			3,515,529.05	3,383,644.96	-3.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	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					
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 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	428,343.00	365,280.00	-14.7%
4) Other Local Revenue		8600-8799	2,619,137.39	2,485,220.00	-5.1%
5) TOTAL, REVENUES			3,047,480.39	2,850,500.00	-6.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		505,653.26	477,859.00	-5.5%
2) Instruction - Related Services	2000-2999		224,012.47	223,473.00	-0.2%
3) Pupil Services	3000-3999		269,962.94	298,552.00	10.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		2,393,418.03	2,269,425.96	-5.2%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		31,490.10	23,243.00	-26.2%
8) Plant Services	8000-8999		88,703.84	87,914.00	-0.9%
9) Other Outgo	9000-9999	Except 7600-7699	2,288.41	3,178.00	38.9%
10) TOTAL, EXPENDITURES			3,515,529.05	3,383,644.96	-3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(468,048.66)	(533,144.96)	13.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(468,048.66)	(533,144.96)	13.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,508,029.22	3,039,980.56	-13.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,508,029.22	3,039,980.56	-13.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,508,029.22	3,039,980.56	-13.3%
2) Ending Balance, June 30 (E + F1e)			3,039,980.56	2,506,835.60	-17.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,039,980.56	2,550,230.60	-16.1%
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	(43,395.00)	New

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5066	Early Education: ARP California State Preschool Program - Rate Supplements	10,589.08	10,589.08
6130	Early Education: Center-Based Reserve Account	30,633.72	30,853.72
9010	Other Restricted Local	2,998,757.76	2,508,787.80
Total, Restricted Balance		3,039,980.56	2,550,230.60

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	1,812,872.12	1,725,000.00	-4.8%
3) Other State Revenue		8300-8599	1,877,095.24	1,805,000.00	-3.8%
4) Other Local Revenue		8600-8799	264,005.63	246,000.00	-6.8%
5) TOTAL, REVENUES			3,953,972.99	3,776,000.00	-4.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,064,478.81	1,110,761.00	4.3%
3) Employee Benefits		3000-3999	505,309.59	526,536.00	4.2%
4) Books and Supplies		4000-4999	1,778,347.15	1,720,000.00	-3.3%
5) Services and Other Operating Expenditures		5000-5999	149,472.86	140,648.00	-5.9%
6) Capital Outlay		6000-6999	401,356.95	145,000.00	-63.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	267.75	300.00	12.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	98,291.38	126,512.00	28.7%
9) TOTAL, EXPENDITURES			3,997,524.49	3,769,757.00	-5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(43,551.50)	6,243.00	-114.3%
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)			(43,551.50)	6,243.00	-114.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,426,535.75	4,382,984.25	-1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,426,535.75	4,382,984.25	-1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,426,535.75	4,382,984.25	-1.0%
2) Ending Balance, June 30 (E + F1e)			4,382,984.25	4,389,227.25	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	100.00	0.00	-100.0%
Stores		9712	92,791.83	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	4,290,092.42	4,389,227.25	2.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,898,798.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	(7,658.00)		
b) in Banks		9120	0.00		
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	647,620.07		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	19,139.80		
6) Stores		9320	92,791.83		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,650,792.31		
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	113,632.67		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	132,519.60		
4) Current Loans		9640			
5) Unearned Revenue		9650	21,655.79		
6) TOTAL, LIABILITIES			267,808.06		
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)			4,382,984.25		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,770,796.64	1,680,000.00	-5.1%
Donated Food Commodities		8221	42,075.48	45,000.00	7.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,812,872.12	1,725,000.00	-4.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,877,095.24	1,805,000.00	-3.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,877,095.24	1,805,000.00	-3.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	120,464.02	96,000.00	-20.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	153,089.61	150,000.00	-2.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(9,548.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			264,005.63	246,000.00	-6.8%
TOTAL, REVENUES			3,953,972.99	3,776,000.00	-4.5%
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	845,541.80	882,657.00	4.4%
Classified Supervisors' and Administrators' Salaries		2300	131,079.78	135,453.00	3.3%
Clerical, Technical and Office Salaries		2400	87,857.23	92,651.00	5.5%
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			1,064,478.81	1,110,761.00	4.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	216,861.23	225,956.00	4.2%
OASDI/Medicare/Alternative		3301-3302	81,611.83	87,359.00	7.0%
Health and Welfare Benefits		3401-3402	171,525.87	172,819.00	0.8%
Unemployment Insurance		3501-3502	544.13	561.00	3.1%
Workers' Compensation		3601-3602	18,774.73	20,197.00	7.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	11,155.80	14,808.00	32.7%
Other Employee Benefits		3901-3902	4,836.00	4,836.00	0.0%
TOTAL, EMPLOYEE BENEFITS			505,309.59	526,536.00	4.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	181,820.82	195,000.00	7.2%
Noncapitalized Equipment		4400	19,125.07	10,000.00	-47.7%
Food		4700	1,577,401.26	1,515,000.00	-4.0%
TOTAL, BOOKS AND SUPPLIES			1,778,347.15	1,720,000.00	-3.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	16,756.21	20,500.00	22.3%
Dues and Memberships		5300	388.00	350.00	-9.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,553.26	6,349.00	78.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	64,830.26	76,200.00	17.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(116,318.11)	(123,550.00)	6.2%
Professional/Consulting Services and Operating Expenditures		5800	179,299.06	160,000.00	-10.8%
Communications		5900	964.18	799.00	-17.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			149,472.86	140,648.00	-5.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	81,410.00	0.00	-100.0%
Equipment		6400	319,946.95	145,000.00	-54.7%
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			401,356.95	145,000.00	-63.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	267.75	300.00	12.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			267.75	300.00	12.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	98,291.38	126,512.00	28.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			98,291.38	126,512.00	28.7%
TOTAL, EXPENDITURES			3,997,524.49	3,769,757.00	-5.7%
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	1,812,872.12	1,725,000.00	-4.8%
3) Other State Revenue		8300-8599	1,877,095.24	1,805,000.00	-3.8%
4) Other Local Revenue		8600-8799	264,005.63	246,000.00	-6.8%
5) TOTAL, REVENUES			3,953,972.99	3,776,000.00	-4.5%
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		3,813,957.10	3,636,596.00	-4.7%
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		98,291.38	126,512.00	28.7%
8) Plant Services	8000-8999		85,008.26	6,349.00	-92.5%
9) Other Outgo	9000-9999	Except 7600-7699	267.75	300.00	12.0%
10) TOTAL, EXPENDITURES			3,997,524.49	3,769,757.00	-5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(43,551.50)	6,243.00	-114.3%
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)			(43,551.50)	6,243.00	-114.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,426,535.75	4,382,984.25	-1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,426,535.75	4,382,984.25	-1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,426,535.75	4,382,984.25	-1.0%
2) Ending Balance, June 30 (E + F1e)			4,382,984.25	4,389,227.25	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	100.00	0.00	-100.0%
Stores		9712	92,791.83	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	4,290,092.42	4,389,227.25	2.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	4,182,684.48	4,281,819.31
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	106,676.32	106,676.32
9010	Other Restricted Local	731.62	731.62
Total, Restricted Balance		4,290,092.42	4,389,227.25

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	55.20	100.00	81.2%
5) TOTAL, REVENUES			55.20	100.00	81.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	**0.00**	**0.00**	**0.0%**
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	**0.00**	**0.00**	**0.0%**
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			55.20	100.00	81.2%
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)			55.20	100.00	81.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,040.06	2,095.26	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,040.06	2,095.26	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,040.06	2,095.26	2.7%
2) Ending Balance, June 30 (E + F1e)			2,095.26	2,195.26	4.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	**0.00**	**0.00**	**0.0%**
Stores		9712	**0.00**	**0.00**	**0.0%**
Prepaid Items		9713	**0.00**	**0.00**	**0.0%**
All Others		9719	**0.00**	**0.00**	**0.0%**
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	**0.00**	**0.00**	**0.0%**
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,095.26	2,195.26	4.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	**0.00**	**0.00**	**0.0%**
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,441.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3.00)		
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	656.38		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,095.26		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,095.26		
OTHER STATE REVENUE					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	59.20	100.00	68.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4.00)	0.00	-100.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			55.20	100.00	81.2%
TOTAL, REVENUES			55.20	100.00	81.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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%
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%
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 (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			0.00	0.00	0.0%
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%
Long-Term Debt Proceeds					
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%
(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	55.20	100.00	81.2%
5) TOTAL, REVENUES			55.20	100.00	81.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			55.20	100.00	81.2%
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)			55.20	100.00	81.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,040.06	2,095.26	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,040.06	2,095.26	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,040.06	2,095.26	2.7%
2) Ending Balance, June 30 (E + F1e)			2,095.26	2,195.26	4.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,095.26	2,195.26	4.8%
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	18,978.77	20,000.00	5.4%
5) TOTAL, REVENUES			18,978.77	20,000.00	5.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,978.77	20,000.00	5.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,053,838.00	838,638.00	-20.4%
b) Transfers Out		7600-7629	417,559.13	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			636,278.87	838,638.00	31.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			655,257.64	858,638.00	31.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	411,316.66	1,066,574.30	159.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			411,316.66	1,066,574.30	159.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			411,316.66	1,066,574.30	159.3%
2) Ending Balance, June 30 (E + F1e)			1,066,574.30	1,925,212.30	80.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	718,464.30	1,925,212.30	168.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	348,110.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	639,377.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,256.00)		
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	7,374.08		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	838,638.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,484,133.43		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	417,559.13		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			417,559.13		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,066,574.30		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	20,428.77	20,000.00	-2.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,450.00)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			18,978.77	20,000.00	5.4%
TOTAL, REVENUES			18,978.77	20,000.00	5.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	101,900.00	838,638.00	723.0%
Other Authorized Interfund Transfers In		8919	951,938.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,053,838.00	838,638.00	-20.4%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	417,559.13	0.00	-100.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			417,559.13	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			636,278.87	838,638.00	31.8%

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	18,978.77	20,000.00	5.4%
5) TOTAL, REVENUES			18,978.77	20,000.00	5.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			18,978.77	20,000.00	5.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,053,838.00	838,638.00	-20.4%
b) Transfers Out		7600-7629	417,559.13	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			636,278.87	838,638.00	31.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			655,257.64	858,638.00	31.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	411,316.66	1,066,574.30	159.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			411,316.66	1,066,574.30	159.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			411,316.66	1,066,574.30	159.3%
2) Ending Balance, June 30 (E + F1e)			1,066,574.30	1,925,212.30	80.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	718,464.30	1,925,212.30	168.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	348,110.00	0.00	-100.0%
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	948,874.67	265,000.00	-72.1%
5) TOTAL, REVENUES			948,874.67	265,000.00	-72.1%
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	58,064.05	19,950.00	-65.6%
6) Capital Outlay		6000-6999	104,809.01	623,166.00	494.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	10,693.20	10,693.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			173,566.26	653,809.00	276.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			775,308.41	(388,809.00)	-150.1%
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)			775,308.41	(388,809.00)	-150.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	151,949.32	927,257.73	510.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			151,949.32	927,257.73	510.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			151,949.32	927,257.73	510.2%
2) Ending Balance, June 30 (E + F1e)			927,257.73	538,448.73	-41.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	899,725.73	510,916.73	-43.2%
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	27,532.00	27,532.00	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	917,322.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,802.00)		
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	11,876.69		
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			927,397.23		
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	139.50		
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			139.50		
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)			927,257.73		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	20,954.18	15,000.00	-28.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,874.00)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	929,794.49	250,000.00	-73.1%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			948,874.67	265,000.00	-72.1%
TOTAL, REVENUES			948,874.67	265,000.00	-72.1%
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	26,341.00	12,000.00	-54.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	7,950.00	New
Professional/Consulting Services and Operating Expenditures		5800	31,723.05	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			58,064.05	19,950.00	-65.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	104,809.01	623,166.00	494.6%
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			104,809.01	623,166.00	494.6%
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	10,693.20	10,693.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,693.20	10,693.00	0.0%
TOTAL, EXPENDITURES			173,566.26	653,809.00	276.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	948,874.67	265,000.00	-72.1%
5) TOTAL, REVENUES			948,874.67	265,000.00	-72.1%
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		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		162,873.06	643,116.00	294.9%
9) Other Outgo	9000-9999	Except 7600-7699	10,693.20	10,693.00	0.0%
10) TOTAL, EXPENDITURES			173,566.26	653,809.00	276.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			775,308.41	(388,809.00)	-150.1%
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)			775,308.41	(388,809.00)	-150.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	151,949.32	927,257.73	510.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			151,949.32	927,257.73	510.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			151,949.32	927,257.73	510.2%
2) Ending Balance, June 30 (E + F1e)			927,257.73	538,448.73	-41.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	899,725.73	510,916.73	-43.2%
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	27,532.00	27,532.00	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	899,725.73	510,916.73
Total, Restricted Balance		899,725.73	510,916.73

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	838,638.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			838,638.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			838,638.00	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	838,638.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(838,638.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	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	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	838,638.00		
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			838,638.00		
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	838,638.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			838,638.00		
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)			0.00		
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	838,638.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			838,638.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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			0.00	0.00	0.0%
TOTAL, REVENUES			838,638.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			0.00	0.00	0.0%
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	838,638.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			838,638.00	0.00	-100.0%
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)			(838,638.00)	0.00	-100.0%

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	838,638.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			838,638.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			838,638.00	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	838,638.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(838,638.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	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	41,262.69	40,000.00	-3.1%
5) TOTAL, REVENUES			41,262.69	40,000.00	-3.1%
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	3,070.88	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	99,518.07	50,000.00	-49.8%
6) Capital Outlay		6000-6999	444,753.28	150,000.00	-66.3%
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			547,342.23	200,000.00	-63.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(506,079.54)	(160,000.00)	-68.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	113,300.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(113,300.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(619,379.54)	(160,000.00)	-74.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,141,408.09	522,028.55	-54.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,141,408.09	522,028.55	-54.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,141,408.09	522,028.55	-54.3%
2) Ending Balance, June 30 (E + F1e)			522,028.55	362,028.55	-30.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	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	522,028.55	362,028.55	-30.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,393,816.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,738.00)		
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	11,723.48		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,402,802.00		
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	42,135.45		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	838,638.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			880,773.45		
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)			522,028.55		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	44,544.69	40,000.00	-10.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,282.00)	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			41,262.69	40,000.00	-3.1%
TOTAL, REVENUES			41,262.69	40,000.00	-3.1%
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			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	3,070.88	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,070.88	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	99,273.07	50,000.00	-49.6%
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	245.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			99,518.07	50,000.00	-49.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	120,212.00	150,000.00	24.8%
Buildings and Improvements of Buildings		6200	324,541.28	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			444,753.28	150,000.00	-66.3%
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			547,342.23	200,000.00	-63.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	113,300.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			113,300.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	**0.00**	**0.00**	**0.0%**
Contributions from Restricted Revenues		8990	**0.00**	**0.00**	**0.0%**
(e) TOTAL, CONTRIBUTIONS			**0.00**	**0.00**	**0.0%**
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(113,300.00)	0.00	-100.0%

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	41,262.69	40,000.00	-3.1%
5) TOTAL, REVENUES			41,262.69	40,000.00	-3.1%
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		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		547,342.23	200,000.00	-63.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			547,342.23	200,000.00	-63.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(506,079.54)	(160,000.00)	-68.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	113,300.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(113,300.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(619,379.54)	(160,000.00)	-74.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,141,408.09	522,028.55	-54.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,141,408.09	522,028.55	-54.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,141,408.09	522,028.55	-54.3%
2) Ending Balance, June 30 (E + F1e)			522,028.55	362,028.55	-30.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	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	522,028.55	362,028.55	-30.6%
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	28,719.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	4,248,333.00	3,795,216.00	-10.7%
5) TOTAL, REVENUES			4,277,052.00	3,795,216.00	-11.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,925,469.00	4,173,944.00	6.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,925,469.00	4,173,944.00	6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			351,583.00	(378,728.00)	-207.7%
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)			351,583.00	(378,728.00)	-207.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,581,719.00	3,933,302.00	9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,581,719.00	3,933,302.00	9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,581,719.00	3,933,302.00	9.8%
2) Ending Balance, June 30 (E + F1e)			3,933,302.00	3,554,574.00	-9.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	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	3,933,302.00	3,554,574.00	-9.6%
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	3,933,302.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

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			3,933,302.00		
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)			3,933,302.00		
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	28,719.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			28,719.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	3,890,819.00	3,659,513.00	-5.9%
Unsecured Roll		8612	137,577.00	135,703.00	-1.4%
Prior Years' Taxes		8613	91,962.00	0.00	-100.0%
Supplemental Taxes		8614	43,406.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	137.00	0.00	-100.0%
Interest		8660	83,848.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	584.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,248,333.00	3,795,216.00	-10.7%
TOTAL, REVENUES			4,277,052.00	3,795,216.00	-11.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,184,216.00	886,318.00	-25.2%
Bond Interest and Other Service Charges		7434	2,741,253.00	3,287,626.00	19.9%
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)			3,925,469.00	4,173,944.00	6.3%
TOTAL, EXPENDITURES			3,925,469.00	4,173,944.00	6.3%
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	28,719.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	4,248,333.00	3,795,216.00	-10.7%
5) TOTAL, REVENUES			4,277,052.00	3,795,216.00	-11.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	3,925,469.00	4,173,944.00	6.3%
10) TOTAL, EXPENDITURES			3,925,469.00	4,173,944.00	6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			351,583.00	(378,728.00)	-207.7%
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)			351,583.00	(378,728.00)	-207.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,581,719.00	3,933,302.00	9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,581,719.00	3,933,302.00	9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,581,719.00	3,933,302.00	9.8%
2) Ending Balance, June 30 (E + F1e)			3,933,302.00	3,554,574.00	-9.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	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	3,933,302.00	3,554,574.00	-9.6%
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	28,719.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	4,248,333.00	3,795,216.00	-10.7%
5) TOTAL, REVENUES			4,277,052.00	3,795,216.00	-11.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,925,469.00	4,173,944.00	6.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,925,469.00	4,173,944.00	6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			351,583.00	(378,728.00)	-207.7%
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)			351,583.00	(378,728.00)	-207.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,581,719.00	3,933,302.00	9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,581,719.00	3,933,302.00	9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,581,719.00	3,933,302.00	9.8%
2) Ending Balance, June 30 (E + F1e)			3,933,302.00	3,554,574.00	-9.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	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	3,933,302.00	3,554,574.00	-9.6%
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	3,933,302.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

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			3,933,302.00		
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)			3,933,302.00		
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	28,719.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			28,719.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	3,890,819.00	3,659,513.00	-5.9%
Unsecured Roll		8612	137,577.00	135,703.00	-1.4%
Prior Years' Taxes		8613	91,962.00	0.00	-100.0%
Supplemental Taxes		8614	43,406.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	137.00	0.00	-100.0%
Interest		8660	83,848.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	584.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,248,333.00	3,795,216.00	-10.7%
TOTAL, REVENUES			4,277,052.00	3,795,216.00	-11.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,184,216.00	886,318.00	-25.2%
Bond Interest and Other Service Charges		7434	2,741,253.00	3,287,626.00	19.9%
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)			3,925,469.00	4,173,944.00	6.3%
TOTAL, EXPENDITURES			3,925,469.00	4,173,944.00	6.3%
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	28,719.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	4,248,333.00	3,795,216.00	-10.7%
5) TOTAL, REVENUES			4,277,052.00	3,795,216.00	-11.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	3,925,469.00	4,173,944.00	6.3%
10) TOTAL, EXPENDITURES			3,925,469.00	4,173,944.00	6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			351,583.00	(378,728.00)	-207.7%
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)			351,583.00	(378,728.00)	-207.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,581,719.00	3,933,302.00	9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,581,719.00	3,933,302.00	9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,581,719.00	3,933,302.00	9.8%
2) Ending Balance, June 30 (E + F1e)			3,933,302.00	3,554,574.00	-9.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	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	3,933,302.00	3,554,574.00	-9.6%
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	3,600,741.00	4,136,294.00	14.9%
2) Federal Revenue		8100-8299	593,934.28	569,572.00	-4.1%
3) Other State Revenue		8300-8599	613,621.96	555,215.00	-9.5%
4) Other Local Revenue		8600-8799	169,467.37	151,054.00	-10.9%
5) TOTAL, REVENUES			4,977,764.61	5,412,135.00	8.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	1,979,851.70	1,973,089.21	-0.3%
2) Classified Salaries		2000-2999	596,658.08	532,527.00	-10.7%
3) Employee Benefits		3000-3999	1,186,190.67	1,237,188.00	4.3%
4) Books and Supplies		4000-4999	197,749.49	199,150.79	0.7%
5) Services and Other Operating Expenses		5000-5999	1,714,519.97	1,655,387.00	-3.4%
6) Depreciation and Amortization		6000-6999	30,871.85	22,500.00	-27.1%
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			5,705,841.76	5,619,842.00	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(728,077.15)	(207,707.00)	-71.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	353,828.00	353,828.00	0.0%
b) Transfers Out		7600-7629	353,828.00	353,828.00	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)			(728,077.15)	(207,707.00)	-71.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,098,357.58	1,370,280.43	-34.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,098,357.58	1,370,280.43	-34.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,098,357.58	1,370,280.43	-34.7%
2) Ending Net Position, June 30 (E + F1e)			1,370,280.43	1,162,573.43	-15.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	662,156.36	417,258.58	-37.0%
b) Restricted Net Position		9797	447,456.05	470,048.62	5.0%
c) Unrestricted Net Position		9790	260,668.02	275,266.23	5.6%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,899,577.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,731.00)		
b) in Banks		9120	18,222.90		
c) in Revolving Cash Account		9130	7,500.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	115,347.72		
4) Due from Grantor Government		9290	455,888.89		
5) Due from Other Funds		9310	16,973.96		
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					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
a) Land		9410	0.00		
b) Land Improvements		9420	59,178.00		
c) Accumulated Depreciation - Land Improvements		9425	(17,881.67)		
d) Buildings		9430	231,470.90		
e) Accumulated Depreciation - Buildings		9435	(94,258.67)		
f) Equipment		9440	170,782.53		
g) Accumulated Depreciation - Equipment		9445	(137,313.60)		
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			2,721,757.22		
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	258,862.45		
2) Due to Grantor Governments		9590	847,463.00		
3) Due to Other Funds		9610	241,197.08		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	3,954.26		
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			1,351,476.79		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
(must agree with line F2) (G11 + H2) - (I7 + J2)			1,370,280.43		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	1,429,606.00	2,129,814.00	49.0%
Education Protection Account State Aid - Current Year		8012	1,424,259.00	941,357.00	-33.9%
State Aid - Prior Years		8019	(273,469.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,020,345.00	1,065,123.00	4.4%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,600,741.00	4,136,294.00	14.9%
FEDERAL REVENUE					
Maintenance and Operations		8110	382,373.00	388,386.00	1.6%
Special Education Entitlement		8181	31,743.00	40,952.00	29.0%
Special Education Discretionary Grants		8182	1,008.00	966.00	-4.2%
Child Nutrition Programs		8220	140,710.54	100,000.00	-28.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	5,709.74	5,388.00	-5.6%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	2,523.00	2,500.00	-0.9%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	29,867.00	31,380.00	5.1%
TOTAL, FEDERAL REVENUE			593,934.28	569,572.00	-4.1%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	3,016.50	0.00	-100.0%
Mandated Costs Reimbursements		8550	12,457.00	15,091.00	21.1%
Lottery - Unrestricted and Instructional Materials		8560	91,834.46	90,895.00	-1.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	100,000.00	100,000.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	69,618.54	82,710.00	18.8%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	47,381.00	47,348.00	-0.1%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	289,314.46	219,171.00	-24.2%
TOTAL, OTHER STATE REVENUE			613,621.96	555,215.00	-9.5%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	58,426.62	32,875.00	-43.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,702.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	39,072.75	31,919.00	-18.3%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	76,670.00	86,260.00	12.5%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			169,467.37	151,054.00	-10.9%
TOTAL, REVENUES			4,977,764.61	5,412,135.00	8.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,454,370.87	1,395,595.21	-4.0%
Certificated Pupil Support Salaries		1200	135,784.63	151,196.00	11.3%
Certificated Supervisors' and Administrators' Salaries		1300	375,871.20	400,298.00	6.5%
Other Certificated Salaries		1900	13,825.00	26,000.00	88.1%
TOTAL, CERTIFICATED SALARIES			1,979,851.70	1,973,089.21	-0.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	122,285.18	144,873.00	18.5%
Classified Support Salaries		2200	190,217.70	86,170.00	-54.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	132,419.28	149,915.00	13.2%
Other Classified Salaries		2900	151,735.92	151,569.00	-0.1%
TOTAL, CLASSIFIED SALARIES			596,658.08	532,527.00	-10.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	540,347.01	568,075.00	5.1%
PERS		3201-3202	117,768.91	104,633.00	-11.2%
OASDI/Medicare/Alternative		3301-3302	75,368.28	69,421.00	-7.9%
Health and Welfare Benefits		3401-3402	416,804.69	450,904.00	8.2%
Unemployment Insurance		3501-3502	1,288.41	1,240.00	-3.8%
Workers' Compensation		3601-3602	34,613.37	42,841.00	23.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	74.00	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,186,190.67	1,237,188.00	4.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	6,311.42	68,000.00	977.4%
Books and Other Reference Materials		4200	0.00	3,000.00	New
Materials and Supplies		4300	135,288.72	112,650.79	-16.7%
Noncapitalized Equipment		4400	56,149.35	15,500.00	-72.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			197,749.49	199,150.79	0.7%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	18,348.87	25,100.00	36.8%
Dues and Memberships		5300	12,840.69	17,450.00	35.9%
Insurance		5400-5499	38,891.69	47,700.00	22.6%
Operations and Housekeeping Services		5500	69,431.63	119,399.00	72.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	140,210.43	183,100.00	30.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	55,394.00	55,000.00	-0.7%
Professional/Consulting Services and Operating Expenditures		5800-5899	1,359,394.55	1,186,118.00	-12.7%
Communications		5900	20,008.11	21,520.00	7.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,714,519.97	1,655,387.00	-3.4%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	30,871.85	22,500.00	-27.1%
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			30,871.85	22,500.00	-27.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	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		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			5,705,841.76	5,619,842.00	-1.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	353,828.00	353,828.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			353,828.00	353,828.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	353,828.00	353,828.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			353,828.00	353,828.00	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	3,600,741.00	4,136,294.00	14.9%
2) Federal Revenue		8100-8299	593,934.28	569,572.00	-4.1%
3) Other State Revenue		8300-8599	613,621.96	555,215.00	-9.5%
4) Other Local Revenue		8600-8799	169,467.37	151,054.00	-10.9%
5) TOTAL, REVENUES			4,977,764.61	5,412,135.00	8.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		2,834,444.26	2,824,104.00	-0.4%
2) Instruction - Related Services	2000-2999		1,313,562.53	1,305,348.00	-0.6%
3) Pupil Services	3000-3999		514,070.42	437,665.00	-14.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		8,602.83	10,000.00	16.2%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		673,917.66	685,456.00	1.7%
8) Plant Services	8000-8999		361,244.06	357,269.00	-1.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			5,705,841.76	5,619,842.00	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(728,077.15)	(207,707.00)	-71.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	353,828.00	353,828.00	0.0%
b) Transfers Out		7600-7629	353,828.00	353,828.00	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)			(728,077.15)	(207,707.00)	-71.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,098,357.58	1,370,280.43	-34.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,098,357.58	1,370,280.43	-34.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,098,357.58	1,370,280.43	-34.7%
2) Ending Net Position, June 30 (E + F1e)			1,370,280.43	1,162,573.43	-15.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	662,156.36	417,258.58	-37.0%
b) Restricted Net Position		9797	447,456.05	470,048.62	5.0%
c) Unrestricted Net Position		9790	260,668.02	275,266.23	5.6%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	31,774.30	46,773.30
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	6,553.08	8,191.08
5810	Other Restricted Federal	20,527.29	23,918.29
6019	Student Support and Professional Development Discretionary Block Grant	71,605.00	71,605.00
6300	Lottery: Instructional Materials	179,314.71	153,643.28
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	88,941.75	118,289.75
7041	Child Nutrition: Kitchen Infrastructure Upgrades, Staffing, Training, and Procurement Funds (2025 KIT Funds)	3,016.50	3,016.50
7435	Learning Recovery Emergency Block Grant	4,304.00	4,304.00
7810	Other Restricted State	5,740.00	4,628.00
9010	Other Restricted Local	35,679.42	35,679.42
Total, Restricted Net Position		447,456.05	470,048.62

Unaudited Actuals

- [ ] CA – Certification Page *Note – requires signature
- [ ] F01 – Fund 01: General Fund
- [ ] LCFF Calculator
- [ ] A – Average Daily Attendance
- [ ] ASSET – Schedule of Capital Assets
- [ ] DEBT – Schedule of Long-Term Liabilities
- [ ] ICR – Indirect Cost Rate
- [ ] PCRAF – Program Cost Report Allocation Factor
- [ ] PCR – Program Cost Report
- [ ] ESMOE – Every Student Succeeds Act Maintenance of Effort
- [ ] SEMA – Special Education MOE Actuals
- [ ] SEMB – Special Education Budget
- [ ] CEA – Current Expense Formula/Minimum Classroom Comp. – Actuals
- [ ] GANN – Gann Limit
- [ ] L – Lottery Report
- [ ] SIAA – Summary of Interfund Activities
- [ ] CAT – Schedule of Categoricals
- [ ] F08 – Fund 08: ASB
- [ ] F12 – Fund 12: Child Development
- [ ] F13 – Fund 13: Cafeteria
- [ ] F15 – Fund 15: Pupil Transportation
- [ ] F17 – Fund 17: Special Reserve
- [ ] F25 – Fund 25: Capital Facilities
- [ ] F35 – Fund 35: School Facilities Fund