CUTTEN ELEMENTARY SCHOOL DISTRICT
BOARD OF TRUSTEES
BOARD MEETING AGENDA
September 14, 2026
6:00 PM
Ridgewood Commons
2060 Ridgewood Drive
Eureka, CA 95503

1.0 CALL TO ORDER/FLAG SALUTE

2.0 CONSENT AGENDA

2.1 Approval of Minutes, August 10, 2026
2.2 Approval of Warrants and Payroll
2.3 Approval of Amendments to 2026 – 2027 Local Accountability Plan (LCAP) (2026-2027 Budget Overview for Parents & 2025 – 2026 LCAP Annual Update, LCFF) (See Compliance Review and Website posting https://cuttensd.org/reports/)
2.4 Approval of Classified 7.61875 FTE
2.5 Approval of Quarterly Report on William Uniform Complaints, Quarter 2
2.6 Approval of 1.0 FTE Custodian/Bus Driver/Transportation Director

3.0 VISITOR COMMENTS ON NON-AGENDA ITEMS

The Board reserves the right to limit speakers to 3 minutes only. The Board may comment, but cannot take action at this time. The Board President may refer the matter to the Superintendent for review if appropriate.

4.0 REPORTS

4.1 Cutten Ridgewood PTA Report
4.2 School Site Council Report
4.3 HBTA Report
4.4 Principals' Report
4.5 2026-2027 Student Registration Report
4.6 School Facilities Update
4.7 LCAP

5.0 PUBLIC HEARING

5.1 Sufficiency of Standards-Aligned Textbooks/Instructional Materials

6.0 INFORMATION/POSSIBLE ACTION ITEMS.

6.1 Discussion/Consider and Act Upon Resolution 2026-03, *Regarding Sufficiency of Instructional Materials*
6.2 Discussion/Consider Approval of 2026 – 2027 Unaudited Actuals Report and GANN Limit Resolution 2026-04

6.3 Discussion/Consider Approval of the Prop 28 Annual LEA Report 2026-27

6.4 Discussion/Consider Approval of Studer Leadership Training $5275 (12 sessions)

6.5 Discussion/First Review of Updated Board Policies, Administrative Regulations. and Exhibits: May 2026 Board Policy Updates - BP1240; AR1240; AR1312.4; E(1)1312.4; E(2)1312.4; BP2110; AR3517; E(1)3517; E(2)3517; BP4100; BP4211; BP4311; AR4112; AR4112.5; E(1)4112.5; AR4212.5; E(1)4212.5; AR4312.5; E(1)4312.5; AR4112.6; AR4212.6; AR4312.6; BP4112.9; E(1)4112.9; BP4212.9; E(1)4212.9; BP4312.9; E(1)4312.9; BP4200; AR4200; AR4212; BP4300; AR4300; BP5131.4; AR5131.4; BP5141.4; AR5141.4; BP5141.7; BP5141.75; BP5142; AR5142; BP5145.6; E(1) 5145.6; BP5148; AR5148; BP5148.3; AR5148.3; BP7110; BB9200

6.6 Consider Approval of Global Adoption of Updated Board Policies, Administrative Regulations. and Exhibits: BP1240; AR1240; AR1312.4; E(1)1312.4; E(2)1312.4; BP2110; AR3517; E(1)3517; E(2)3517; BP4100; BP4211; BP4311; AR4112; AR4112.5; E(1)4112.5; AR4212.5; E(1)4212.5; AR4312.5; E(1)4312.5; AR4112.6; AR4212.6; AR4312.6; BP4112.9; E(1)4112.9; BP4212.9; E(1)4212.9; BP4312.9; E(1)4312.9; BP4200; AR4200; AR4212; BP4300; AR4300; BP5131.4; AR5131.4; BP5141.4; AR5141.4; BP5141.7; BP5141.75; BP5142; AR5142; BP5145.6; E(1) 5145.6; BP5148; AR5148; BP5148.3; AR5148.3; BP7110; BB9200

6.7 Discussion Regarding NCSMIG Medical Program Assessment

6.8 Discussion Regarding 1 Open Board Position Beginning 2027 and Next Steps

7.0 SUPERINTENDENT REPORT

8.0 PUBLIC COMMENT ON CLOSED SESSION ITEM

9.0 CLOSED SESSION

9.1 CONFERENCE WITH LABOR NEGOTIATOR (GC § 54957.6)
Agency Negotiator: Becky MacQuarrie
Unrepresented Employee: Classified

9.2 CONFERENCE WITH LABOR NEGOTIATOR (GC § 54957.6)
Agency Negotiator: Becky MacQuarrie
Name of Organization Representing Employees: HBTA

10.0 RECONVENE TO OPEN SESSION

11.0 BOARD MEMBER COMMENTS/COMMUNICATION

12.0 ADJOURNMENT

CUTTEN ELEMENTARY SCHOOL DISTRICT
BOARD OF TRUSTEES
BOARD MEETING MINUTES
August 10, 2026
6:00PM
Ridgewood Commons
2060 Ridgewood Drive
Eureka, CA 95503

1.0 CALL TO ORDER/FLAG SALUTE- Called to order at 6:03pm. Board Members in attendance: Mary DeWald, Beth Johnston, Mindy Sehon, and Becky Reece.

2.0 CONSENT AGENDA- Motioned by Becky Reece. Seconded by Mindy Sehon. Motion carried 4-0.

2.1 Approval of Minutes-May 26, 2026; June 22, 2026; June 23, 2026; July 2, 2026; July 22, 2026
2.2 Approval of Warrants
2.3 Approval of Salary Schedules for 2026-2027
2.4 Approval of 2.0 FTE Credentialed Resignations: Ridgewood School Speech Teacher; SPED Director/School Psychologist
2.5 Approval of 3.37 FTE Classified Position New Hires
2.6 Approval of 2026-27 Consolidated Application for Funding-Certification
2.7 Approval of 2026-2027 HCOE MOU for Glen Paul, Special Beginnings, & Transportation
2.8 Approval of 2026-27 CESD and HBTA MOU's for Leadership Team, School Climate Team, Drama, Yearbook, and Athletic Director.
2.9 Approval Agreement Updated 2026-27 IRS Mileage Reimbursement rate to 76 cents per mile

3.0 VISITOR COMMENTS ON NON-AGENDA ITEMS

The Board reserves the right to limit speakers to 3 minutes only. The Board may comment, but cannot take action at this time. The Board President may refer the matter to the Superintendent for review if appropriate.

Benbow-Grant full teaching credit to any employee who has been hired at Cutten School District, prior was 5 year max taken and does not require union approval moving forward not retroactively. This will improve hiring recruitment as well as make things right moving forward. Mike-New hires could also be affected and some research done, ECS made the change in 2023.

4.0 REPORTS

4.1 PTA Report- Kristen Tyson President of PTA meetings starting.

4.2 HBTA Report- Excited for two new principals to be joining our team from everyone. Summer school was one of the best summer programs and attendance was great compared to last year.

Teachers were amazing the whole program. Park and hot dog bbq for all, popsicle friday was implemented, which made the students want to not miss out. Mirror image day was done to provide something different for kids to look forward to.

4.3 Enrollment/Staffing Report- Lists are being pushed back because so many enrollment changes have happened.

4.4 LCAP Report- To be brought back up due to a business officer being out.

4.5 Bond and Construction Report- Notice of completion for HVAC at Cutten went in finally, should be closing. Notice of completion for Ridgewood was also received, only some window issues that will need to be fixed, once that is fixed will have completion. Furniture is still being received and a bookshelf is being built for it to be fully done and functional.

4.6 Superintendent/Principals' Report

SUPERINTENDENT-Summer school was a great success and ran smoothly compared to last year. A conference during the summer time was held which 8 employees attended. Besides a great time, we acknowledge relationships within the work environment and how important it is even when split in different sites.

PRINCIPAL-**Wendy**- Working on parent outreach to send out to the parents. Meeting new staff and getting the systems knowledge has been great as well as being involved during summer school for the hot dog day. Williams compliance is being worked on, and learning class composers as well to try and get to know the students. Lots of moving around to make things as tidy as possible. **Tiffany-** New letter to staff if they would like to meet with her to get to know everyone personally as well as get input on changes they would like to see. Letter to parents also being worked on to be sent out. The volunteer process is being worked on so that it can be clear and well known to them as well as looking for a scholarship to be able to help some families that aren't able to afford the fingerprint process. Priority is trying to get the campus looking like it's ready to be back in action for the kids' first day of school.

5.0 INFORMATION/POSSIBLE ACTION ITEMS

5.1 Consider Approval of Annual Evaluation of Conflict of Interest Code *BB 927* -Previously approved just discussed.

5.2 Discussion/Consider Approval Mold Remediation Phase 1 and Next Steps- Testing was done for rooms 1,2,3 and 7 at Ridgewood. An average mold was found in Humboldt county unfortunately, another company looked at it for an extensive plan to make sure that it doesn't come back. For now phase one will be done which is a big cleaning to make sure that it isn't as severe in hopes, then the HVAC will be the next project update which will be in the hundreds of thousands to fix, as well as fixing the roofs. So for now an outside cleaning area will be coming in to clean it up and try to prevent it. Motioned by Becky Reece. Seconded by Beth Johnston. Motion carried 4-0.

5.3 Discussion/Consider Approval Upgrade-Quantity 1 Level 2 Charger 12W (ZESBI Grant) and Quantity 2 Level 2 Charger 19.2W Installation (PG&E Grant) - Grant for electric bus and charger was received, also received a PGE grant that was given. Electricity being pulled from Arbutus for free and Cutten will have to hire a contractor to land a new box, but the power to the box will have to be paid by Cutten. Motioned by Mindy Sehon. Seconded by Becky Reece. Motion carried 4-0.

5.4 Discussion/Consider Approval .4 FTE Coordinator Position Ridgewood Afterschool Program - Tk-1st at Ridgewood is heavily loaded which has caused a large amount of need for the one coordinator. Motioned by Mindy Sehon. Seconded by Becky Reece. Motion carried 4-0.

5.5 Discussion/Consider Approval of the Phase 2 Measure K Ridgewood Project Notice of Completion- Motioned by Beth Johnston. Seconded by Becky Reece. Motion carried 4-0.

5.6 Discussion/Consider Approval of Archiving Historical Cutten Elementary School District Documents with the Humboldt County Historical Society- Motioned by Mindy Sehon. Seconded by Becky Reece. Motion carried 4-0.

5.7 Discussion/Consider Date for Ribbon Cutting of Ridgewood New Building- New letters still to be put up. Doesn't have to be the beginning of the school year. Write up for the community to be able to see where the money went and how the project is being completed. On a Friday during school to get all students and staff involved.

5.8 Discussion/Consider Date for a Possible Special Board Meeting- Pending on things that are happening with facilities.

6.0 BOARD MEMBER COMMENTS/COMMUNICATION- Becky Reece is thanking Jay for fixing the big pot hole that was out in the front of the school.

7.0 PUBLIC COMMENT ON CLOSED SESSION ITEM- Benbow- Appreciates that Keenan was opened up well before school started to have more time to get them completed by their due date. Required by insurance in order to be in compliance.

8.0 CLOSED SESSION- Meeting closed at 7:05pm.

8.1 CONFERENCE WITH LABOR NEGOTIATOR (GC § 54957.6)
Agency Negotiator: Becky MacQuarrie
Unrepresented Employee: Classified

- Months ago in regards to employees retiring, but train and fully prepare the new employee coming onboard. Positions currently, though hours are wonky and there is time that is crucially needed when it's not being unkempt. Proposal is that they are transportation director as well as grounds and custodial at either site. But also a full time custodian to be hired on.
- Motioned by Mindy to approve hiring transportation/custodian director position. Seconded by Becky Reece. Motion carried 4-0.

8.2 CONFERENCE WITH LABOR NEGOTIATOR (GC § 54957.6)
Agency Negotiator: Becky MacQuarrie
Unrepresented Employee: HBTA

- More facts need to be reviewed at. More information. **Closed 8:14pm.**

9.0 RECONVENE TO OPEN SESSION- Reconvened at 8:14pm. New hire share.

10.0 ADJOURNMENT- Meeting adjourned at 8:15pm.

Checks Dated 08/01/2026 through 08/31/2026

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
3000321238	08/05/2026	Carlson, Carrie A	01-4310		76.24
3000321239	08/05/2026	Escutia, Elizabeth M	01-5210		813.05
3000321240	08/05/2026	Girard, Anne E	01-4391		116.86
3000321241	08/05/2026	Luciani, Ashly C	01-4310		100.04
3000321242	08/05/2026	Richards, Michael J	01-4710		332.94
3000321243	08/05/2026	Shoghi, Jesse P	01-4391		32.76
3000321244	08/05/2026	AT&T CALNET 2	01-5909		333.63
3000321245	08/05/2026	BESC Inc.	01-6200	3,285.00	
			01-6250	50.00	
			21-5800	3,797.00	7,132.00
3000321246	08/05/2026	Follett School Solutions,LLC	01-4450		2,822.24
3000321247	08/05/2026	Frontline Technologies Grp LLC	01-4450		3,186.00
3000321248	08/05/2026	Guzi-West Inp & Cons., LLC	01-5800		10,000.00
3000321249	08/05/2026	MAPLES SERVICE	01-5800		640.50
3000321250	08/05/2026	MENDES SUPPLY COMPANY	01-4374		129.11
3000321251	08/05/2026	SYSCO SACRAMENTO	01-4710		132.89
3000321252	08/05/2026	(HARRIS) SHAFER'S ACE HARDWARE	01-4381		248.12
3000321253	08/05/2026	MENDES SUPPLY COMPANY	01-4374		5,372.37
3000321254	08/05/2026	MISSION LINEN SUPPLY	01-5550		141.91
3000321255	08/05/2026	SYSCO SACRAMENTO	01-4710		384.33
3000321256	08/05/2026	URBAN FUTURES INC	21-5800		6,000.00
3000321257	08/05/2026	LIFE TOUCH	01-4310		2,811.55
3000322363	08/17/2026	Adams Comm. Gen Cont., Inc.	21-5800		93,556.42
3000322364	08/17/2026	HUMB COMMUNITY SERVICES DIST	01-5530		1,090.44
3000322365	08/17/2026	Imagine Learning LLC	01-4110		696.04
3000322366	08/17/2026	MAPLES SERVICE	01-5635		532.25
3000322367	08/17/2026	NORTH COAST JOURNAL INC.	01-5831		388.00
3000322368	08/17/2026	P G & E	01-5511	42.91	
			01-5520	3,434.93	3,477.84
3000322369	08/17/2026	STAPLES ADVANTAGE	01-4310		5,265.48
3000322370	08/17/2026	STUDIO W ARCHITECTS	21-6210		3,617.08
3000322371	08/17/2026	U.S. BANK	01-4310		687.67
3000323305	08/27/2026	EUREKA RUBBER STAMP COMPANY	01-4391		90.65
3000323306	08/27/2026	P G & E	01-5511		16.78
3000323307	08/27/2026	RT Dennis Accountancy	01-5822		8,057.75
3000323308	08/27/2026	STEWART TELECOMMUNICATIONS	21-5800		1,597.12
3000323309	08/27/2026	U.S. BANK	01-4310	1,020.07	
			01-4391	258.27-	
			01-4710	79.55	
			01-5210	3,164.61	
			21-5800	9,147.60	13,153.56
3000323310	08/27/2026	Verizon Wireless	01-5921		396.21
3000323311	08/27/2026	Atkins, Shandra M	01-4310		252.49
3000323312	08/27/2026	Baker, Jeannemarie	01-5950		17.41
3000323313	08/27/2026	Cook, Kaycee M	01-4310		373.85

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Checks Dated 08/01/2026 through 08/31/2026

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
3000323314	08/27/2026	Lemmon, Katrin A	01-4310	190.45	
			01-5210	730.16	920.61
3000323315	08/27/2026	Luciani, Ashly C	01-5210		773.18
3000323316	08/27/2026	MacQuarrie, Becky L	01-4393		22.00
3000323317	08/27/2026	Perry, Alexandra	01-4310	82.78	
			01-4391	121.46	204.24
3000323318	08/27/2026	Sligh, Annette M	01-4310		17.36
3000323608	08/31/2026	CURRICULUM ASSOCIATES	01-4210		1,866.15
3000323609	08/31/2026	Foster & Foster Cont Act.	01-5800		2,340.00
3000323610	08/31/2026	Imagine Learning LLC	01-4110		58,166.81
3000323611	08/31/2026	POWELL LANDSCAPING MATERIALS	01-4391		1,151.01
3000323612	08/31/2026	RESTIF CLEANING SERVICE COOP	01-5550		680.00
3000323613	08/31/2026	REVOLVING CASH FUND	01-5800	50.00	
			01-5886	4.50	
			01-5950	109.85	
			13-4396	116.07	
			13-4710	689.91	970.33
3000323614	08/31/2026	Shannon L. Rennie	01-5800		2,012.50
3000323615	08/31/2026	TOTAL COMPENSATION SYSTEMS INC	01-4110		14,820.00
3000323616	08/31/2026	U.S. BANK EQUIPMENT FINANCE	01-5637		1,298.39
3000323617	08/31/2026	WEST COAST PAPER COMPANY	01-4310		13,319.70
		Total Number of Checks	**53**		**272,635.86**

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	GENERAL FUND	49	154,114.66
13	CAFETERIA FUND	1	805.98
21	BUILDING FUND	6	117,715.22
	Total Number of Checks	53	272,635.86
	Less Unpaid Tax Liability		.00
	Net (Check Amount)		**272,635.86**

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Pay01a

Payroll Summary by Org

Pay Date 08/31/2026 — Fiscal Year 2026/27

EARNINGS by Earnings Code

EARNINGS by Earnings Code	Income	Adjustments
No Gross Pay		3.00
Regular	225,973.59	
TOTAL	**225,973.59**	**3.00**

EARNINGS by Group

EARNINGS by Group	Income	Adjustments
Base Pay	92,863.06	
Docks	396.88	
Extra Duty	69,467.95	
Miscellaneous		3.00
Stipends	63,245.70	
TOTAL	**225,973.59**	**3.00**

EARNINGS

EARNINGS		Person Type		Female Employees
Certificated	18	142,744.04	15	118,694.04
Classified	32	83,229.55	23	52,968.34
TOTAL	**50**	**225,973.59**	**38**	**171,662.38**

TAXES

TAXES	Employee	Employer	Total	Subject Grosses
Federal Withholding	20,727.65		20,727.65	209,932.48
State Withholding	8,673.76		8,673.76	209,932.48
Social Security	9,309.21	9,309.21	18,618.42	150,148.55
Medicare	3,235.43	3,235.43	6,470.86	223,131.99
SUI		111.58	111.58	223,131.99
Workers' Comp		7,012.15	7,012.15	223,131.99
SUBTOTAL	**41,946.05**	**19,668.37**	**61,614.42**	

REDUCTIONS

REDUCTIONS	Employee	Employer	Total	Subject Grosses
PERS	1,604.07	6,049.68	7,653.75	22,915.53
PERS / 62	3,498.19	11,545.08	15,043.27	43,727.48
STRS / 60	5,636.39	10,502.90	16,139.29	54,989.04
STRS / 62	1,510.86	2,827.77	4,338.63	14,805.00
Tax Sheltered Annuit	950.00		950.00	
Health & Welfare	2,694.00	22,006.46	24,700.46	
Supplemental Insuran	147.60		147.60	
SUBTOTAL	**16,041.11**	**52,931.89**	**68,973.00**	

DEDUCTIONS

DEDUCTIONS	Employee	Employer	Total	Subject Grosses
Supplemental Insuran	541.20		541.20	
Summer Savings	479.22		479.22	3,114.91
SUBTOTAL	**1,020.42**	**.00**	**1,020.42**	
TOTALS	**59,007.58**	**72,600.26**	**131,607.84**	

Vendor Summary for Pay Date 08/31/2026

Vendor Checks	688.80	1
Vendor Liabilities	130,919.04	17
	131,607.84	**18**

Cancel/Reissue for Process Date 08/31/2026

Reissued

Cancel Checks

Void ACH

BALANCING DATA

		166,966.01	Net Pay
Gross Earnings	225,973.59	59,007.58	Deductions
District Liability	72,600.26	72,600.26	Contributions
	298,573.85	**298,573.85**	

NET

Direct Deposits	79,341.10	30
Checks	87,624.91	21
Partial Net ACH		
Negative Net		
Check Holds		
Zero Net		
TOTAL	**166,966.01**	**51**

Selection Grouped by Org, Filtered by (Org = 9, Fiscal Year = 2027, Starting Pay Date = 8/11/2026, Ending Pay Date = 8/31/2026)

Fiscal Back-up Required for Review

- ☑ ~~[illegible]~~
- ☐ Date that reports created in Escape to verify numbers

Cutten School District

Name of Reviewer	Review complete
Fiscal: Angela	☑
Program: August	☑
SELPA Consultation: Your LEA has complied with Education Code Section (requiring SELPA and LEA Consultation to ensure that specific actions for individuals with exceptional needs are included in the Local Control and Accountability Plan and the LCAP is aligned with the SELPA Local Plan.	☑

Black Bars: Sections of the LCAP
Colored Boxes: description of required elements
White Boxes: reviewer comments for that section

LCFF Budget Overview for Parents (BOP)

Projected Revenue by Fund Source and Expenditure amounts match the final board adopted budget. Projected Expenditure amounts also match 2026-27 Total Planned Expenditures Table and 2026-27 Contributing Actions Table of the submitted LCAP.

- ☑ Total LCFF Funds = $6,496,251
- ☑ LCFF Supplemental & Concentration Grant = $675,602
- ☑ Total General Fund Expenditures = $10,298,975 (not seeing cafeteria transfer included in LCAP, so wouldn't include in this total)

Total Budgeted and Estimated Actual Expenditures for High Needs Students in the 2025-26 LCAP is equal to the amount listed in the Total Planned Contributing Expenditures field of the Contributing Actions Annual Update Table of the submitted LCAP.

- ☑ Review complete

2026-27 LCAP

Plan Summary

Plan Summary: General Information
Describes the LEA's students and community. May include information about the LEA in terms of geography, enrollment, employment, the number and size of specific schools, recent community challenges, etc.

- ☑ Review complete

Reflections: Annual Performance
A reflection on annual performance based on a review of the California School Dashboard (Dashboard) and local data.

Part 1: Annual reflection based on Dashboard and local data

- ☑ Review complete

Part 2: Lowest performing student groups reported on 2023 Dashboard (Remains unchanged for full three year cycle) - Data added by HCOE in 2023-24
If left unchanged, this part of Annual Performance is complete. If the District chooses to make adjustments to the format, during final approval, HCOE will confirm all required student groups/schools are listed.

- ☑ The 2023 Dashboard data that was present in the plan the last two years must be returned.

Reflections: Technical Assistance (Differentiated Assistance)
As applicable, a summary of the work underway as part of technical assistance.

- ☑ Not applicable to your district

Plan Summary: Comprehensive Support and Improvement (3 prompts)

- ☑ Not applicable to your district

Engaging Educational Partners

Prompt 1: A summary of the process used to engage educational partners in the development of the LCAP.

- All statutorily required educational partner groups as applicable to the type of LEA
  - Teachers
  - Principals
  - Administrators
  - Other school personnel
  - Local bargaining units of the LEA (Districts only)
  - Parents
  - Students
  - SELPA
- Process for Engagement

- ☑ Review complete

Prompt 2: A description of how the adopted LCAP was influenced by the feedback provided by educational partners.

- ☑ Review complete

Goals and Actions

- Goal
  - Goal #
  - Description

- Type of Goal Focus, Broad, Maintenance, or Focus for Equity Multiplier - State Priorities addressed by this goal - Explanation for why LEA developed this goal • Metrics - Number - Title - Baseline (including source and when collected) - Year 2 Outcome - Year 3 Target Outcome - Current Difference from Baseline • Goal Analysis - Included in the Annual Update • Actions - Action # - Title complete - Description complete - Total Funds align to budget - Contributing Actions have LCFF funds listed - **Required for your LEA:** ▪ **Students with Disabilities Requirement** Identify specific action(s) for SwD. The SwD requirement may also meet the Lowest Performing Student Group Requirement for SwD. • If your LEA has been identified by the CDE for special education *Compliance and Improvement Monitoring* (CIM), consider utilizing the identified areas and improvements. ▪ **Lowest Performing Student Group Requirement:** Identify specific action(s) related to lowest performing schools and/or students groups at the LEA or school level. Action(s) will be effective for the three-year LCAP cycle. Actions may be grouped based on identified student group and/or school need. ▪ **EL students action** must identify a specific action(s) related to language acquisition programs and teacher professional development. ▪ **EL and LTEL students actions:** must identify specific actions related to language acquisition programs and teacher professional development. At least one action for EL and one action for LTEL ▪ LREBG: Explanation of how the action(s) is aligned with allowable uses AND are expected to address the needs of students/schools identified in the needs assessment. Must identify at least one metric to monitor the impact of each identified action or service.	
Goal 1: Fiscal	☑ Goal Analysis: Review complete ☑ 1.6 Used function 2420 only seeing $83,307.53 total, Non-personnel matches, but Personnel = $75619.53 ☑ 1.7 Used RS 0001 OB 2900, only seeing $8,221.18
Goal 1: Program	**Goal Description, State Priorities and Explanation sections:** ☑ Review complete **Metrics** (Year 1 Outcome and Current Difference from Baseline): ☑ Review complete **Goal Analysis:** ☑ Prompt 1: Review complete ☑ Prompt 3: Review complete ☑ Prompt 4: Review complete **Actions:** ☑ Review complete
Goal 2: Fiscal	☑ Goal Analysis: Review complete ☑ Actions: Review complete
Goal 2: Program	**Goal Description, State Priorities and Explanation sections:** ☑ Review complete **Metrics** (Year 1 Outcome and Current Difference from Baseline): ☑ Review complete **Goal Analysis:** ☑ Prompt 1: Review complete ☑ Prompt 3: Review complete ☑ Prompt 4: Review complete **Actions:** ☑ Review complete

III Services for Unduplicated Students
Fiscal: Projected LCFF Supplemental and/or Concentration Grant and Projected Additional LCFF Concentration Grant (15 percent) boxes are complete and accurate.
☑ Total Projected Supplemental and Concentration Grant = $675,602 ☑ Percentage to Increase or Improve Services should be 10.40% (should update when update 2026-27 Total Planned ExpenditureTable - see below)
Program: Wide Actions Table (Table 1) is complete per instructions.
☑ Review complete
Program: Limited Actions Table (Table 2) is complete per instructions.
☑ Review complete
Program: Limited Actions Prompt (Planned Percentage) is complete per instructions.
☑ Review complete
Program: Additional Concentration Grant Funding Prompt (Planned Percentage) is complete per instructions.
Note: This prompt is only completed if UPP is above 55% ☑ Review complete
Program: Student-to-Staff Ratio Table is complete and accurate.
Note: This prompt is only completed if UPP is above 55%. Qualifying single-school LEAs are NOT required to complete this table. ☑ Review complete

Action / Expenditure Tables
2026-27 Total Expenditures Table (populated from Goals and Actions 2025-26 page)
☑ Projected Base Grant = $6,496,251 ☑ Total Projected Supplemental and Concentration Grant = $675,602 ☑ Total Federal funds of $299,232.69 is more than what is in All Funds of $280,623

2026-27 Contributing Actions Table (populated from Goals and Actions 2025-26 page)
☑ Updated numbers from 2026-27 Expenditure Table should automatically populate and fix this table as well ☑ See goal 1, 1.6 part of contributing action short $26,076.95
2025-26 Actions Annual Update Table ☑ **Update column titled "Estimated Actual Expenditures (Input Total Funds)" based on Second Interim report**
☑ Review complete
2025-26 Contributing Actions Annual Update Table ☑ **Update box 6. Estimated 2025-26 LCFF Supplemental and/or Concentration Grants from May Revise Calculator should be $603,985** ☑ **Updated column titled "Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)" based on Second Interim report**
2025-26 LCFF Carryover Table ☑ ~~Enter 0.00% in the "Carryover — Percentage (Percentage from Prior prior Year and 2024-25)"~~ ☑ ~~Update box 9. Estimated Actual 2025-26 LCFF Base Grant from May Revise Calculator should be **$6,230,368**~~
☑ ~~Estimated Actual LCFF Supplemental and/ or Concentration Grants = $603,985~~

Cutten School District
4182 Walnut Drive
Eureka, CA 95503
(707) 441-3900 • Fax (707) 441-3906

Superintendent
Becky MacQuarrie, EdD

Quarterly Report on Williams Uniform Complaints
(Education Code §35186)

Quarterly Reporting Period (please check one)

☐	1st Quarter 2026	January 1 through March 31, 2026
☒	2nd Quarter 2026	April 1 through June 30, 2026
☐	3rd Quarter 2026	July 1 through September 30, 2026
☐	4th Quarter 2026	October 1 through December 31, 2026

PLEASE CHECK THE BOX THAT APPLIES:

☑ **No complaints were filed** with any school in the district during the quarter indicated above.

☐ **Yes,** complaints were filed with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

Area	Total # of Complaints	# Resolved	# Unresolved
Textbooks and Instructional Materials	0		
Teacher Vacancy or Misassignment	0		
Facilities Conditions	0		
TOTALS			

Becky MacQuarrie
(Print Name of District Superintendent)

(Signature of District Superintendent)

Please return completed form to:
Cassidy McCrane, School Support
Humboldt County Office of Education
cmccrane@hcoe.org
by: Quarter 1 due: 04/30/2026
Quarter 2 due: 08/31/2026
Quarter 3 due: 10/31/2026
Quarter 4 due: 01/31/2027

CUTTEN SCHOOL DISTRICT Certificated Staffing / Enrollment for 2026-2027 September 2026							
Grade Level	**Classroom Teacher**	**Classroom Aide**	**1st Day Class Size**	**Class Size**	**Grade**	**Grade Totals**	**School Totals**
SDC	Veeh, Tom	Gutierrez, Teia;	13	13	**SDC**	**13**	
TK	Chastain, Amy	Vincent, Zeen	19	17	**TK**	**40**	
TK	Seghetti, Nadine	Copeland, Linda	19	18			
TK	Seymour, Melissa	Morris, Melissa	5	5			
K	Lemmon, Katrin	Thayer, Tracy	19	19	**Kindergarten**	**51**	
K	Seymour, Melissa	Morris, Melissa	13	13			
K	Escutia, Liz	Moser, Shara	19	19			**Ridgewood Total**
1	Felmlee, Jamie	Blacketer, Kacie	19	18	**First**	**71**	
1	Kencke, Joe	Urban, Michelle	20	19			**230**
1	Hinrichs, Dani		19	17			
1	Gabbert, Stacey	Changelon, Brooke	19	17			
2	Bon, Mindi	Garcia, Danny	18	17	**Second**	**68**	
2	Ibbitson, Bethany	Houseworth, Stephanie	19	17			
2	Code, Jennifer	Blaisdell, Leina	18	16			
2	Richards, Mike	Kidd, Lorna	18	18			
SDC	Jones, Taylor	Burton, Bunnell	11	11		11	230
3	Watkins, Lindsay	Pino, Karen	19	19	**Third**	73	
3	Standish Tina	Hulstrom, Gidget	20	19			
3	Troyer, Chara	Morgan, Aubrie	17	17			
3	Bise, Deirdre	Hulstrom, Mike	18	18			
4	Hague, Jaime	Lawson, Brandl	25	26	**Fourth**	77	**Cutten Total**
4	Benbow, Tracy	Kovaly, Anna	24	26			
4	Cudahy, Emily	Smith, Jessica	24	25			**299**
5	Taylor, Heidi	Gonzales, Destiny	25	26	**Fifth**	75	
5	Stokes, MaryBeth	Lane, Amaia	23	25			
5	Atkins, Shandi	Thomas, Candace	24	24			
6	Cook, Kaycee	Garrett, Serah	21	19	**Sixth**	62	
6	Mitchell, Brandee	Creason, Valerie	21	22			
6	Yip, Andrea	Clark, Tyler	21	21			
Home/Hospital	Robles, Monica		1	1		1	
						School Total	529

2026-03

Education Code Section 60119
Suggested Resolution on Sufficiency of Instructional Materials

Note: The following suggested language may used by governing boards to certify compliance with *Education Code* Section 60119 (as revised by Chapter 704, Statutes of 2006 and California Code of Regulations (CCR), Title 5, Section 9531). In order to be eligible to receive instructional materials funds, the governing board of each district and county office of education is required to hold an annual public hearing and adopt a resolution stating whether each pupil in the district has sufficient textbooks or instructional materials in specified subjects that are aligned to the academic content standards and consistent with the content and cycles of the curriculum frameworks adopted by the state board.

Governing boards that have met the requirements of *Education Code* Section 60119 and have also certified compliance with the Instructional Materials Funding Realignment Program (IMFRP) requirements regarding provision of adopted standards-aligned instructional materials for all students *(Education Code* Section 60422) may spend 100% of any remaining IMFRP funds from that year's allocation for other approved purposes.

RESOLUTION REGARDING SUFFICIENCY OR INSUFFICIENCY OF INSTRUCTIONAL MATERIALS:

Whereas, the governing board of Cutten district/county office of education, in order to comply with the requirements of *Education Code* Section 60119 held a public hearing on 9/14/26, at 6 o'clock, which is on or before the eighth week of school (between the first day that students attend school and the end of the eighth week from that day) and which did not take place during or immediately following school hours, and;

Whereas, the governing board provided at least 10 days notice of the public hearing posted in at least three public places within the district that stated the time, place, and purpose of the hearing, and;

Whereas, the governing board encouraged participation by parents, teachers, members of the community, and bargaining unit leaders (if the district or county office has a bargaining unit) in the public hearing, and;

FOR A FINDING OF SUFFICIENT INSTRUCTIONAL MATERIALS:

Whereas, information provided at the public hearing and to the governing board at the public meeting detailed the extent to which textbooks and instructional materials were provided to all students, including English learners, in the district/county office of education, and;

Whereas, the definition of "sufficient textbooks or instructional materials" means that each pupil has a textbook or instructional materials, or both, to use in class and to take home, and;

> NOTE: The definition of sufficient textbooks or instructional materials no longer includes the phrase "to complete required homework assignments." Students must now be able to take their instructional materials home.

Whereas, sufficient textbooks and instructional materials were provided to each student, including English learners, that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks in the following subjects:

> NOTE: To insure that complete and accurate information has been provided upon which to base the board's findings, governing boards may wish to include in their resolution the names of the textbooks or instructional materials programs, or both, that have been adopted by the governing board and were provided to pupils in the district to determine the sufficiency.

- Mathematics – (list of adopted textbooks or instructional materials for this subject for each grade level or school)
- Science - (list of adopted textbooks or instructional materials for this subject for each grade level or school)
- History-social science - (list of adopted textbooks or instructional materials for this subject for each grade level or school)
- English/language arts, including the English language development component of an adopted program - (list of adopted textbooks or instructional materials for this subject for each grade level or school)

> NOTE: The governing board must also include written determination for the following areas, though these determinations are not a condition of receipt of funds.

Whereas, sufficient textbooks or instructional materials were provided to each pupil enrolled in foreign language or health classes, and;

Whereas, laboratory science equipment was available for science laboratory classes offered in grades 9-12, inclusive;

> NOTE: The governing board may provide a list of the science laboratory classes offered in grades 9-12 and details on the science laboratory equipment available for these classes.

Therefore, it is resolved that for the 2026-27 school year, the Cutten district/county office of education has provided each pupil with sufficient textbooks and instructional materials aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks.

FOR A FINDING OF INSUFFICIENT MATERIALS:

Whereas, the definition of "sufficient textbooks or instructional materials" means that each pupil has a textbook or instructional materials, or both, to use in class and to take home, and;

Whereas, information provided at the public hearing and to the governing board at the public meeting detailed that insufficient textbooks or instructional materials were provided to pupils in the following subjects and grade levels at district schools:

For each school list the percentage of students in each subject and grade levels for which insufficiencies exist in mathematics, science, history-social science, and English/language arts, foreign language, and health.

NOTE: The determinations in foreign language and health are not a condition of receipt of instructional materials funds.

Whereas, the insufficient textbooks or instructional materials listed above were not provided at each school due to the following reasons:

(For each school at which there is an insufficiency list the reasons why each pupil does not have sufficient instructional materials in each subject and grade level listed above.)

Therefore, it is resolved, that for the 2026-27 school year, the Cutten district/county office of education has not provided each pupil with sufficient textbooks and instructional materials consistent with the cycles and content of the curriculum framework, and;

Be it further resolved, that the following actions will be taken to ensure that all students have sufficient textbooks or instructional materials in all subjects that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks within two months of the beginning of the school year in which this determination is made.

(List actions to be taken – see *Education Code* Section 60119(a.2.B) for other funds that may be used to ensure sufficient instructional materials)

 Revised October, 2008

Humboldt County
Office of Education

Michael Davies-Hughes
Superintendent of Schools

August 20, 2026

MEMORANDUM

TO: District Superintendents & Business Managers

FROM: Angela West, External Business Manager

SUBJECT: CERTIFICATION OF UNAUDITED ACTUAL FINANCIAL REPORT & GANN LIMIT FOR 2025-26

Pursuant to Education Code (EC) 42100, the governing board of a school district shall approve an unaudited actual financial report for the fiscal year just completed and file it with the County Superintendent of Schools **on or before September 15, 2026**.

Enclosed please find your 2025-2026 Unaudited Actuals, generated using the California Department of Education (CDE) SACS Financial Reporting Software, data from the financial system and information provided by district staff.

Please complete the Form CA (the certification) and return it via email to Julie Grant, in the Business Office directly after board approval so that we may transmit the data to the state in a timely manner.

As a reminder, although the Gann Limit Calculation is included as part of the unaudited actual packet, a resolution must still be adopted by the district's board pursuant to EC Sections 1629 and 43142. A sample resolution and general information regarding the Gann Limit have been provided for your reference. Following board action, please email the signed Gann Limit Resolution to Julie Grant at jgrant@hcoe.org.

If you have any questions, please contact me at awest@hcoe.org or (707) 441-3946, or Lilly Spurlock at lspurlock@hcoe.org or (707) 445-7059.

Thank you,

Angela West
External Business Manager
Humboldt County Office of Education

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	64.36%
	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	$5,235,892.58
	Appropriations Subject to Limit	$5,235,892.58
	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	5.27%
	Fixed-with-carry-forward indirect cost rate for use in 2027-28 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed: ______________________ Date of Meeting: ______________

Clerk / Secretary of the Governing Board

(Original signature required)

Printed Name: ______________________ Title: ______________

To the Superintendent of Public Instruction:

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

Signed: ______________________ Date: ______________

County Superintendent/Designee

(Original signature required)

Printed Name: ______________________ Title: ______________

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

For County Office of Education:	For School District:
Calli Coleman	Becky MacQuarrie
Name	Name
Director of Fiscal Services	Superintendent
Title	Title
707-445-7115	707-441-3900
Telephone	Telephone
ccoleman@hcoe.org	bmacquarrie@cuttensd.org
E-mail Address	E-mail Address

G = General Ledger Data; S = Supplemental Data

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	6,988,260.93	0.00	6,988,260.93	7,260,123.00	0.00	7,260,123.00	3.9%
2) Federal Revenue		8100-8299	0.00	271,256.24	271,256.24	0.00	280,623.00	280,623.00	3.5%
3) Other State Revenue		8300-8599	167,603.95	1,203,495.51	1,371,099.46	159,643.00	975,108.00	1,134,751.00	-17.2%
4) Other Local Revenue		8600-8799	401,593.31	319,162.00	720,755.31	110,331.00	305,025.00	415,356.00	-42.4%
5) TOTAL, REVENUES			7,557,458.19	1,793,913.75	9,351,371.94	7,530,097.00	1,560,756.00	9,090,853.00	-2.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,942,422.15	645,434.16	3,587,856.31	2,768,734.00	663,173.00	3,431,907.00	-4.3%
2) Classified Salaries		2000-2999	899,494.34	537,472.09	1,436,966.43	943,213.00	518,180.00	1,461,393.00	1.7%
3) Employee Benefits		3000-3999	1,618,446.47	916,280.49	2,534,726.96	1,789,232.00	766,328.00	2,555,560.00	0.8%
4) Books and Supplies		4000-4999	156,421.43	202,875.98	359,297.41	283,579.00	37,709.00	321,288.00	-10.6%
5) Services and Other Operating Expenditures		5000-5999	538,192.21	326,385.47	864,577.68	925,435.00	287,469.00	1,212,904.00	40.3%
6) Capital Outlay		6000-6999	288,701.00	0.00	288,701.00	539,975.00	0.00	539,975.00	87.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	78,131.28	609,025.00	687,156.28	66,413.00	709,535.00	775,948.00	12.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(45,974.91)	45,974.91	0.00	(28,160.00)	28,160.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,475,833.97	3,283,448.10	9,759,282.07	7,288,421.00	3,010,554.00	10,298,975.00	5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,081,624.22	(1,489,534.35)	(407,910.13)	241,676.00	(1,449,798.00)	(1,208,122.00)	196.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	41,132.00	0.00	41,132.00	168,119.00	0.00	168,119.00	308.7%
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	(1,153,648.41)	1,153,648.41	0.00	(1,256,248.00)	1,256,248.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,194,780.41)	1,153,648.41	(41,132.00)	(1,424,367.00)	1,256,248.00	(168,119.00)	308.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(113,156.19)	(335,885.94)	(449,042.13)	(1,182,691.00)	(193,550.00)	(1,376,241.00)	206.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,930,175.53	1,277,701.22	7,207,876.75	5,989,005.34	941,815.28	6,930,820.62	-3.8%
b) Audit Adjustments		9793	171,986.00	0.00	171,986.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			6,102,161.53	1,277,701.22	7,379,862.75	5,989,005.34	941,815.28	6,930,820.62	-6.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,102,161.53	1,277,701.22	7,379,862.75	5,989,005.34	941,815.28	6,930,820.62	-6.1%
2) Ending Balance, June 30 (E + F1e)			5,989,005.34	941,815.28	6,930,820.62	4,806,314.34	748,265.28	5,554,579.62	-19.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	82,639.00	0.00	82,639.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	941,815.28	941,815.28	0.00	776,959.28	776,959.28	-17.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,548,549.84	0.00	1,548,549.84	1,996,676.34	0.00	1,996,676.34	28.9%
0010 After School Program	0000	9780	*113,103.50*		*113,103.50*			*0.00*	
0015 Donations	0000	9780	*62,358.64*		*62,358.64*			*0.00*	
0020 Garden Club	0000	9780	*1,500.94*		*1,500.94*			*0.00*	
0230 Deferred Maintenance	0000	9780	*1,271,627.50*		*1,271,627.50*			*0.00*	
1100 Lottery	1100	9780	*99,959.26*		*99,959.26*			*0.00*	
0010 After School Program	0000	9780			*0.00*	*56,448.00*		*56,448.00*	
0015 Donations	0000	9780			*0.00*	*33,778.00*		*33,778.00*	
0020 Garden Club	0000	9780			*0.00*	*1,501.00*		*1,501.00*	
0230 Deferred Maintenance	0000	9780			*0.00*	*639,160.00*		*639,160.00*	
Beginning Balance Adjustment	0000	9780			*0.00*	*1,121,720.08*		*1,121,720.08*	
1100 Lottery	1100	9780			*0.00*	*119,673.00*		*119,673.00*	
Beginning Balance Adjustment	1100	9780			*0.00*	*24,396.26*		*24,396.26*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,355,316.50	0.00	4,355,316.50	2,807,138.00	0.00	2,807,138.00	-35.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(28,694.00)	(28,694.00)	New
G. ASSETS									
1) Cash									

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
a) in County Treasury		9110	6,940,304.11	820,843.73	7,761,147.84				
1) Fair Value Adjustment to Cash in County Treasury		9111	(20,548.00)	0.00	(20,548.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	2,500.00	0.00	2,500.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	157,296.19	243,432.00	400,728.19				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	82,639.00	0.00	82,639.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			7,162,191.30	1,064,275.73	8,226,467.03				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,173,185.96	35,164.50	1,208,350.46				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	87,295.95	87,295.95				
6) TOTAL, LIABILITIES			1,173,185.96	122,460.45	1,295,646.41				
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)			5,989,005.34	941,815.28	6,930,820.62				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	3,188,394.00	0.00	3,188,394.00	4,450,774.00	0.00	4,450,774.00	39.6%
Education Protection Account State Aid - Current Year		8012	2,395,025.00	0.00	2,395,025.00	1,421,816.00	0.00	1,421,816.00	-40.6%
State Aid - Prior Years		8019	28.00	0.00	28.00	0.00	0.00	0.00	100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	10,391.08	0.00	10,391.08	10,022.00	0.00	10,022.00	-3.6%
Timber Yield Tax		8022	11,913.15	0.00	11,913.15	14,555.00	0.00	14,555.00	22.2%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	1,246,042.56	0.00	1,246,042.56	1,230,087.00	0.00	1,230,087.00	-1.3%
Unsecured Roll Taxes		8042	45,002.81	0.00	45,002.81	47,510.00	0.00	47,510.00	5.6%
Prior Years' Taxes		8043	827.09	0.00	827.09	571.00	0.00	571.00	-31.0%
Supplemental Taxes		8044	39,707.32	0.00	39,707.32	41,764.00	0.00	41,764.00	5.2%
Education Revenue Augmentation Fund (ERAF)		8045	50,929.92	0.00	50,929.92	43,024.00	0.00	43,024.00	-15.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,988,260.93	0.00	6,988,260.93	7,260,123.00	0.00	7,260,123.00	3.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,988,260.93	0.00	6,988,260.93	7,260,123.00	0.00	7,260,123.00	3.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	119,257.00	119,257.00	0.00	120,768.00	120,768.00	1.3%
Special Education Discretionary Grants		8182	0.00	6,708.00	6,708.00	0.00	6,743.00	6,743.00	0.5%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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		135,122.00	135,122.00		130,686.00	130,686.00	-3.3%
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		10,705.00	10,705.00		10,573.00	10,573.00	-1.2%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		12,144.00	12,144.00		11,353.00	11,353.00	-2.4%
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	(12,679.76)	(12,679.76)	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	271,256.24	271,256.24	0.00	280,623.00	280,623.00	3.5%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	15,201.38	15,201.38	0.00	25,709.00	25,709.00	69.1%
Mandated Costs Reimbursements		8550	20,638.00	0.00	20,638.00	20,638.00	0.00	20,638.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	109,623.45	48,835.13	158,458.58	102,790.00	44,362.00	147,152.00	-7.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		382,752.00	382,752.00		382,631.00	382,631.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		91,757.00	91,757.00		91,691.00	91,691.00	-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	37,342.50	664,950.00	702,292.50	36,215.00	430,715.00	466,930.00	-33.5%
TOTAL, OTHER STATE REVENUE			167,603.95	1,203,495.51	1,371,099.46	159,643.00	975,108.00	1,134,751.00	-17.2%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	271,855.24	0.00	271,855.24	65,082.00	0.00	65,082.00	-76.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(27,342.00)	0.00	(27,342.00)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,108.43	0.00	1,108.43	1,150.00	0.00	1,150.00	3.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	155,971.64	0.00	155,971.64	44,099.00	0.00	44,099.00	-71.7%
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		319,162.00	319,162.00		305,025.00	305,025.00	-4.4%
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			401,593.31	319,162.00	720,755.31	110,331.00	305,025.00	415,356.00	-42.4%
TOTAL, REVENUES			7,557,458.19	1,793,913.75	9,351,371.94	7,530,097.00	1,560,756.00	9,090,853.00	2.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	2,358,129.41	640,003.45	2,998,132.86	2,186,136.00	663,173.00	2,849,309.00	-4.9%
Certificated Pupil Support Salaries		1200	233,778.94	5,430.71	239,209.65	237,639.00	0.00	237,639.00	-0.7%
Certificated Supervisors' and Administrators' Salaries		1300	352,513.80	0.00	352,513.80	344,959.00	0.00	344,959.00	-2.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,942,422.15	645,434.16	3,587,856.31	2,768,734.00	663,173.00	3,431,907.00	-4.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	315,868.28	326,696.90	642,565.18	365,759.00	306,567.00	672,326.00	4.6%
Classified Support Salaries		2200	340,893.47	26,734.59	367,628.06	327,786.00	14,000.00	341,786.00	-7.0%
Classified Supervisors' and Administrators' Salaries		2300	85,587.06	0.00	85,587.06	97,799.00	0.00	97,799.00	14.3%
Clerical, Technical and Office Salaries		2400	76,259.03	0.00	76,259.03	73,621.00	0.00	73,621.00	-3.5%
Other Classified Salaries		2900	80,886.50	184,040.60	264,927.10	78,248.00	197,613.00	275,861.00	4.1%
TOTAL, CLASSIFIED SALARIES			899,494.34	537,472.09	1,436,966.43	943,213.00	518,180.00	1,461,393.00	1.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	528,666.43	445,218.02	973,884.45	510,768.00	417,176.00	927,944.00	-4.7%
PERS		3201-3202	230,981.06	115,542.15	346,523.21	253,816.00	113,904.00	367,720.00	6.1%
OASDI/Medicare/Alternative		3301-3302	115,050.49	50,407.07	165,457.56	111,037.00	48,601.00	159,638.00	-3.5%
Health and Welfare Benefits		3401-3402	638,978.35	271,929.75	910,908.10	772,743.00	152,512.00	925,255.00	1.6%
Unemployment Insurance		3501-3502	1,796.42	640.46	2,436.88	1,731.00	575.00	2,306.00	-5.4%
Workers' Compensation		3601-3602	102,973.72	32,543.04	135,516.76	101,137.00	33,560.00	134,697.00	-0.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	38,000.00	0.00	38,000.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,618,446.47	916,280.49	2,534,726.96	1,789,232.00	766,328.00	2,555,560.00	0.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	25,587.49	31,347.44	56,934.93	72,679.00	2,500.00	75,179.00	32.0%
Books and Other Reference Materials		4200	1,767.67	7,746.80	9,514.47	4,270.00	4,500.00	8,770.00	-7.8%
Materials and Supplies		4300	121,245.21	39,636.26	160,881.47	165,811.00	10,962.00	176,773.00	9.9%
Noncapitalized Equipment		4400	7,821.06	104,643.06	112,464.12	40,819.00	500.00	41,319.00	-63.3%
Food		4700	0.00	19,502.42	19,502.42	0.00	19,247.00	19,247.00	-1.3%
TOTAL, BOOKS AND SUPPLIES			156,421.43	202,875.98	359,297.41	283,579.00	37,709.00	321,288.00	-10.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	46,619.00	46,619.00	0.00	46,868.00	46,868.00	0.5%
Travel and Conferences		5200	3,052.35	20,341.99	23,394.34	20,336.00	28,053.00	48,389.00	106.8%
Dues and Memberships		5300	16,545.00	0.00	16,545.00	16,102.00	0.00	16,102.00	-2.7%
Insurance		5400 - 5499	108,837.30	0.00	108,837.30	116,041.00	0.00	116,041.00	6.6%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Operations and Housekeeping Services		5500	99,685.16	34,728.05	134,413.21	175,194.00	39,382.00	214,576.00	59.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	69,547.86	0.00	69,547.86	76,610.00	176.00	76,786.00	10.4%
Transfers of Direct Costs		5710	11,746.00	(11,746.00)	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	(21,617.64)	(21,617.64)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	217,182.06	258,060.07	475,242.13	479,533.00	172,990.00	652,523.00	37.3%
Communications		5900	11,596.48	0.00	11,596.48	41,619.00	0.00	41,619.00	258.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			538,192.21	326,385.47	864,577.68	925,435.00	287,469.00	1,212,904.00	40.3%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	288,701.00	0.00	288,701.00	536,225.00	0.00	536,225.00	85.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	3,750.00	0.00	3,750.00	New
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			288,701.00	0.00	288,701.00	539,975.00	0.00	539,975.00	87.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	45,238.33	609,025.00	654,263.33	34,487.00	709,535.00	744,022.00	13.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	32,892.95	0.00	32,892.95	31,926.00	0.00	31,926.00	-2.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			78,131.28	609,025.00	687,156.28	66,413.00	709,535.00	775,948.00	12.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(45,974.91)	45,974.91	0.00	(28,160.00)	28,160.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(45,974.91)	45,974.91	0.00	(28,160.00)	28,160.00	0.00	0.0%
TOTAL, EXPENDITURES			6,475,833.97	3,283,448.10	9,759,282.07	7,288,421.00	3,010,554.00	10,298,975.00	5.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	41,132.00	0.00	41,132.00	168,119.00	0.00	168,119.00	308.7%
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			41,132.00	0.00	41,132.00	168,119.00	0.00	168,119.00	308.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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%
(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	(1,153,648.41)	1,153,648.41	0.00	(1,256,248.00)	1,256,248.00	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			(1,153,648.41)	1,153,648.41	0.00	(1,256,248.00)	1,256,248.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,194,780.41)	1,153,648.41	(41,132.00)	(1,424,367.00)	1,256,248.00	(168,119.00)	308.7%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	6,988,260.93	0.00	6,988,260.93	7,260,123.00	0.00	7,260,123.00	3.9%
2) Federal Revenue		8100-8299	0.00	271,256.24	271,256.24	0.00	280,623.00	280,623.00	3.5%
3) Other State Revenue		8300-8599	167,603.95	1,203,495.51	1,371,099.46	159,643.00	975,108.00	1,134,751.00	-17.2%
4) Other Local Revenue		8600-8799	401,593.31	319,162.00	720,755.31	110,331.00	305,025.00	415,356.00	-42.4%
5) TOTAL, REVENUES			7,557,458.19	1,793,913.75	9,351,371.94	7,530,097.00	1,560,756.00	9,090,853.00	-2.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		3,944,500.80	2,194,079.27	6,138,580.07	4,200,890.00	1,883,426.00	6,084,316.00	-0.9%
2) Instruction - Related Services	2000-2999		775,755.68	49,687.00	825,442.68	800,133.00	51,604.00	851,737.00	3.2%
3) Pupil Services	3000-3999		287,365.49	176,871.61	464,237.10	294,002.00	119,079.00	413,081.00	-11.0%
4) Ancillary Services	4000-4999		200.00	0.00	200.00	2,245.00	0.00	2,245.00	1,022.5%
5) Community Services	5000-5999		0.00	162,406.27	162,406.27	0.00	169,103.00	169,103.00	4.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		469,401.46	56,650.90	526,052.36	638,153.00	35,925.00	674,078.00	28.1%
8) Plant Services	8000-8999		920,479.26	34,728.05	955,207.31	1,286,585.00	41,882.00	1,328,467.00	39.1%
9) Other Outgo	9000-9999	Except 7600-7699	78,131.28	609,025.00	687,156.28	66,413.00	709,535.00	775,948.00	12.9%
10) TOTAL, EXPENDITURES			6,475,833.97	3,283,448.10	9,759,282.07	7,288,421.00	3,010,554.00	10,298,975.00	5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,081,624.22	(1,489,534.35)	(407,910.13)	241,676.00	(1,449,798.00)	(1,208,122.00)	196.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	41,132.00	0.00	41,132.00	168,119.00	0.00	168,119.00	308.7%
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	(1,153,648.41)	1,153,648.41	0.00	(1,256,248.00)	1,256,248.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,194,780.41)	1,153,648.41	(41,132.00)	(1,424,367.00)	1,256,248.00	(168,119.00)	308.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(113,156.19)	(335,885.94)	(449,042.13)	(1,182,691.00)	(193,550.00)	(1,376,241.00)	206.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,930,175.53	1,277,701.22	7,207,876.75	5,989,005.34	941,815.28	6,930,820.62	-3.8%
b) Audit Adjustments		9793	171,986.00	0.00	171,986.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			6,102,161.53	1,277,701.22	7,379,862.75	5,989,005.34	941,815.28	6,930,820.62	-6.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,102,161.53	1,277,701.22	7,379,862.75	5,989,005.34	941,815.28	6,930,820.62	-6.1%
2) Ending Balance, June 30 (E + F1e)			5,989,005.34	941,815.28	6,930,820.62	4,806,314.34	748,265.28	5,554,579.62	-19.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	82,639.00	0.00	82,639.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	941,815.28	941,815.28	0.00	776,959.28	776,959.28	-17.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,548,549.84	0.00	1,548,549.84	1,996,676.34	0.00	1,996,676.34	28.9%
0010 After School Program	0000	9780	113,103.50		113,103.50			0.00	
0015 Donations	0000	9780	62,358.64		62,358.64			0.00	
0020 Garden Club	0000	9780	1,500.94		1,500.94			0.00	
0230 Deferred Maintenance	0000	9780	1,271,627.50		1,271,627.50			0.00	
1100 Lottery	1100	9780	99,959.26		99,959.26			0.00	
0010 After School Program	0000	9780			0.00	56,448.00		56,448.00	
0015 Donations	0000	9780			0.00	33,778.00		33,778.00	
0020 Garden Club	0000	9780			0.00	1,501.00		1,501.00	
0230 Deferred Maintenance	0000	9780			0.00	639,160.00		639,160.00	
Beginning Balance Adjustment	0000	9780			0.00	1,121,720.08		1,121,720.08	
1100 Lottery	1100	9780			0.00	119,673.00		119,673.00	
Beginning Balance Adjustment	1100	9780			0.00	24,396.26		24,396.26	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,355,316.50	0.00	4,355,316.50	2,807,138.00	0.00	2,807,138.00	-35.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(28,694.00)	(28,694.00)	New

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	308,992.32	153,788.32
6019	Student Support and Professional Development Discretionary Block Grant	135,502.06	89,503.06
6300	Lottery: Instructional Materials	353,632.34	395,494.34
6537	Special Ed: Learning Recovery Support	186.93	186.93
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	104,670.47	99,759.47
7041	Child Nutrition: Kitchen Infrastructure Upgrades, Staffing, Training, and Procurement Funds (2025 KIT Funds)	9,921.69	9,921.69
7042	Child Nutrition: Food Service Staff Retention & Recruitment Funds (2025 KIT Funds)	5,279.69	5,279.69
7311	Classified School Employee Professional Development Block Grant	605.18	1.18
7810	Other Restricted State	12,482.00	12,482.00
9010	Other Restricted Local	10,542.60	10,542.60
Total, Restricted Balance		941,815.28	776,959.28

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,766.00	13,766.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,766.00	13,766.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,766.00	13,766.00	0.0%
2) Ending Balance, June 30 (E + F1e)			13,766.00	13,766.00	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	13,766.00	13,766.00	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					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	13,766.00		
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	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			13,766.00		
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 Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			13,766.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			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					
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
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 - B9)			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,766.00	13,766.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,766.00	13,766.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,766.00	13,766.00	0.0%
2) Ending Balance, June 30 (E + F1e)			13,766.00	13,766.00	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	13,766.00	13,766.00	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
8210	Student Activity Funds	13,766.00	13,766.00
Total, Restricted Balance		13,766.00	13,766.00

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	214,269.64	170,000.00	-20.7%
3) Other State Revenue		8300-8599	239,644.77	125,000.00	-47.8%
4) Other Local Revenue		8600-8799	6,526.67	2,276.00	-65.1%
5) TOTAL, REVENUES			460,441.08	297,276.00	-35.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	98,709.02	115,737.00	17.3%
3) Employee Benefits		3000-3999	64,960.14	94,755.00	45.9%
4) Books and Supplies		4000-4999	263,209.75	243,293.00	-7.6%
5) Services and Other Operating Expenditures		5000-5999	28,143.36	8,224.00	-70.8%
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			455,022.27	462,009.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,418.81	(164,733.00)	-3,140.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	41,132.00	168,119.00	308.7%
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			41,132.00	168,119.00	308.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			46,550.81	3,386.00	-92.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	242,177.79	292,963.60	21.0%
b) Audit Adjustments		9793	4,235.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			246,412.79	292,963.60	18.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			246,412.79	292,963.60	18.9%
2) Ending Balance, June 30 (E + F1e)			292,963.60	296,349.60	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	2,746.67	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	290,216.93	296,349.60	2.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	225,924.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	(598.00)		
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	71,569.77		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	2,746.67		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			302,642.60		
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	9,679.00		
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			9,679.00		
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)			292,963.60		
FEDERAL REVENUE					
Child Nutrition Programs		8220	214,269.64	170,000.00	-20.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			214,269.64	170,000.00	-20.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	239,644.77	125,000.00	-47.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			239,644.77	125,000.00	-47.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	658.14	600.00	-8.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,590.53	1,656.00	-74.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(722.00)	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	20.00	New
TOTAL, OTHER LOCAL REVENUE			6,526.67	2,276.00	-65.1%
TOTAL, REVENUES			460,441.08	297,276.00	-35.4%
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	83,955.55	100,294.00	19.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	14,753.47	15,443.00	4.7%
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			98,709.02	115,737.00	17.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	23,481.36	30,554.00	30.1%
OASDI/Medicare/Alternative		3301-3302	7,481.97	8,517.00	13.8%
Health and Welfare Benefits		3401-3402	31,228.25	52,377.00	67.7%
Unemployment Insurance		3501-3502	48.84	56.00	14.7%
Workers' Compensation		3601-3602	2,719.72	3,251.00	19.5%
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			64,960.14	94,755.00	45.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	34,822.72	35,000.00	0.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	228,387.03	208,293.00	-8.8%
TOTAL, BOOKS AND SUPPLIES			263,209.75	243,293.00	-7.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	23.98	294.00	1,126.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,064.00	5,345.00	31.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,806.81	1,700.00	-5.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	21,617.64	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	630.93	885.00	40.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,143.36	8,224.00	-70.8%
CAPITAL OUTLAY					
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)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			455,022.27	462,009.00	1.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	41,132.00	168,119.00	308.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			41,132.00	168,119.00	308.7%
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)			41,132.00	168,119.00	308.7%

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	214,269.64	170,000.00	-20.7%
3) Other State Revenue		8300-8599	239,644.77	125,000.00	-47.8%
4) Other Local Revenue		8600-8799	6,526.67	2,276.00	-65.1%
5) TOTAL, REVENUES			460,441.08	297,276.00	-35.4%
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		442,008.64	447,788.00	1.3%
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		13,013.63	14,221.00	9.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			455,022.27	462,009.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,418.81	(164,733.00)	-3,140.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	41,132.00	168,119.00	308.7%
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			41,132.00	168,119.00	308.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			46,550.81	3,386.00	-92.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	242,177.79	292,963.60	21.0%
b) Audit Adjustments		9793	4,235.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			246,412.79	292,963.60	18.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			246,412.79	292,963.60	18.9%
2) Ending Balance, June 30 (E + F1e)			292,963.60	296,349.60	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	2,746.67	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	290,216.93	296,349.60	2.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	290,216.93	296,349.60
Total, Restricted Balance		290,216.93	296,349.60

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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	66,057.04	15,477.00	-76.6%
5) TOTAL, REVENUES			66,057.04	15,477.00	-76.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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)			66,057.04	15,477.00	-76.6%
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)			66,057.04	15,477.00	-76.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,912,690.42	2,019,771.46	5.6%
b) Audit Adjustments		9793	41,024.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,953,714.42	2,019,771.46	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,953,714.42	2,019,771.46	3.4%
2) Ending Balance, June 30 (E + F1e)			2,019,771.46	2,035,248.46	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	2,019,771.46	2,035,248.46	0.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,005,191.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,309.00)		
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	19,889.40		
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			2,019,771.46		
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)			2,019,771.46		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	73,034.04	15,477.00	-78.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(6,977.00)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			66,057.04	15,477.00	-76.6%
TOTAL, REVENUES			66,057.04	15,477.00	-76.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	66,057.04	15,477.00	-76.6%
5) TOTAL, REVENUES			66,057.04	15,477.00	-76.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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)			66,057.04	15,477.00	-76.6%
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)			66,057.04	15,477.00	-76.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,912,690.42	2,019,771.46	5.6%
b) Audit Adjustments		9793	41,024.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,953,714.42	2,019,771.46	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,953,714.42	2,019,771.46	3.4%
2) Ending Balance, June 30 (E + F1e)			2,019,771.46	2,035,248.46	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	2,019,771.46	2,035,248.46	0.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	55,838.94	0.00	-100.0%
5) TOTAL, REVENUES			55,838.94	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,474.17	7,974.00	23.2%
3) Employee Benefits		3000-3999	1,457.49	847.00	-41.9%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,819,811.09	44,360.00	-97.6%
6) Capital Outlay		6000-6999	121,087.69	150,000.00	23.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,948,830.44	203,181.00	-89.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,892,991.50)	(203,181.00)	-89.3%
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	325.00	0.00	-100.0%
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			325.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,892,666.50)	(203,181.00)	-89.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,373,806.87	486,912.37	-79.5%
b) Audit Adjustments		9793	5,772.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,379,578.87	486,912.37	-79.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,379,578.87	486,912.37	-79.5%
2) Ending Balance, June 30 (E + F1e)			486,912.37	283,731.37	-41.7%
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	486,912.37	283,731.37	-41.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	498,424.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,320.00)		
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	7,022.53		
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			504,126.92		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	17,214.55		
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			17,214.55		
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)			486,912.37		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	59,191.94	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,353.00)	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			55,838.94	0.00	-100.0%
TOTAL, REVENUES			55,838.94	0.00	-100.0%
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	6,474.17	7,974.00	23.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,474.17	7,974.00	23.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	778.90	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	495.34	610.00	23.1%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	3.22	4.00	24.2%
Workers' Compensation		3601-3602	180.03	233.00	29.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,457.49	847.00	-41.9%
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	1,819,811.09	44,360.00	-97.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,819,811.09	44,360.00	-97.6%
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	121,087.69	150,000.00	23.9%
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			121,087.69	150,000.00	23.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,948,830.44	203,181.00	-89.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	325.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			325.00	0.00	-100.0%
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)			325.00	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	55,838.94	0.00	-100.0%
5) TOTAL, REVENUES			55,838.94	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		1,948,830.44	203,181.00	-89.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,948,830.44	203,181.00	-89.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,892,991.50)	(203,181.00)	-89.3%
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	325.00	0.00	-100.0%
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			325.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,892,666.50)	(203,181.00)	-89.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,373,806.87	486,912.37	-79.5%
b) Audit Adjustments		9793	5,772.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,379,578.87	486,912.37	-79.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,379,578.87	486,912.37	-79.5%
2) Ending Balance, June 30 (E + F1e)			486,912.37	283,731.37	-41.7%
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	486,912.37	283,731.37	-41.7%
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
9010	Other Restricted Local	486,912.37	283,731.37
Total, Restricted Balance		486,912.37	283,731.37

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	53.54	24.00	-55.2%
5) TOTAL, REVENUES			53.54	24.00	-55.2%
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)			53.54	24.00	-55.2%
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)			53.54	24.00	-55.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,641.86	1,730.40	5.4%
b) Audit Adjustments		9793	35.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,676.86	1,730.40	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,676.86	1,730.40	3.2%
2) Ending Balance, June 30 (E + F1e)			1,730.40	1,754.40	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,730.40	1,754.40	1.4%
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	1,735.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	(5.00)		
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			1,730.40		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,730.40		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	59.54	24.00	-59.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(6.00)	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			53.54	24.00	-55.2%
TOTAL, REVENUES			53.54	24.00	-55.2%
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	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	53.54	24.00	-55.2%
5) TOTAL, REVENUES			53.54	24.00	-55.2%
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)			53.54	24.00	-55.2%
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)			53.54	24.00	-55.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,641.86	1,730.40	5.4%
b) Audit Adjustments		9793	35.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,676.86	1,730.40	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,676.86	1,730.40	3.2%
2) Ending Balance, June 30 (E + F1e)			1,730.40	1,754.40	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,730.40	1,754.40	1.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
7710	State School Facilities Projects	1,730.40	1,754.40
Total, Restricted Balance		1,730.40	1,754.40

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,971.53	20,377.00	2.0%
5) TOTAL, REVENUES			19,971.53	20,377.00	2.0%
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)			19,971.53	20,377.00	2.0%
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)			19,971.53	20,377.00	2.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	85,877.38	106,786.91	24.3%
b) Audit Adjustments		9793	938.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			86,815.38	106,786.91	23.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86,815.38	106,786.91	23.0%
2) Ending Balance, June 30 (E + F1e)			106,786.91	127,163.91	19.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	106,786.91	127,163.91	19.1%
Capital Outlay Fund	0000	9780	*106,786.91*		
Capital Outlay Fund	0000	9780		*127,163.91*	
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	106,016.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	(281.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,051.69		
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			106,786.91		
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)			106,786.91		
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	16,682.69	20,000.00	19.9%
Interest		8660	3,643.84	377.00	-89.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(355.00)	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			19,971.53	20,377.00	2.0%
TOTAL, REVENUES			19,971.53	20,377.00	2.0%
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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	19,971.53	20,377.00	2.0%
5) TOTAL, REVENUES			19,971.53	20,377.00	2.0%
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)			19,971.53	20,377.00	2.0%
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)			19,971.53	20,377.00	2.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	85,877.38	106,786.91	24.3%
b) Audit Adjustments		9793	938.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			86,815.38	106,786.91	23.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86,815.38	106,786.91	23.0%
2) Ending Balance, June 30 (E + F1e)			106,786.91	127,163.91	19.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	106,786.91	127,163.91	19.1%
Capital Outlay Fund	0000	9780	*106,786.91*		
Capital Outlay Fund	0000	9780		*127,163.91*	
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	380,614.96	379,811.39	-0.2%
5) TOTAL, REVENUES			380,614.96	379,811.39	-0.2%
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	270,482.51	386,904.00	43.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			270,482.51	386,904.00	43.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			110,132.45	(7,092.61)	-106.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			110,132.45	(7,092.61)	-106.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	182,847.56	292,980.01	60.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			182,847.56	292,980.01	60.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			182,847.56	292,980.01	60.2%
2) Ending Balance, June 30 (E + F1e)			292,980.01	285,887.40	-2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	292,980.01	285,887.40	-2.4%
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	293,757.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	(777.00)		
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			292,980.01		
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)			292,980.01		
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	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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					
Voted Indebtedness Levies					
Secured Roll		8611	368,892.56	372,931.61	1.1%
Unsecured Roll		8612	2,172.22	2,172.22	0.0%
Prior Years' Taxes		8613	1,820.22	0.00	-100.0%
Supplemental Taxes		8614	3,956.40	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	4,707.56	4,707.56	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(934.00)	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			380,614.96	379,811.39	-0.2%
TOTAL, REVENUES			380,614.96	379,811.39	-0.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	5,010.00	5,010.00	0.0%
Debt Service - Interest		7438	250,472.51	271,894.00	8.6%
Other Debt Service - Principal		7439	15,000.00	110,000.00	633.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			270,482.51	386,904.00	43.0%
TOTAL, EXPENDITURES			270,482.51	386,904.00	43.0%
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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	380,614.96	379,811.39	-0.2%
5) TOTAL, REVENUES			380,614.96	379,811.39	-0.2%
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	270,482.51	386,904.00	43.0%
10) TOTAL, EXPENDITURES			270,482.51	386,904.00	43.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			110,132.45	(7,092.61)	-106.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			110,132.45	(7,092.61)	-106.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	182,847.56	292,980.01	60.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			182,847.56	292,980.01	60.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			182,847.56	292,980.01	60.2%
2) Ending Balance, June 30 (E + F1e)			292,980.01	285,887.40	-2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	292,980.01	285,887.40	-2.4%
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	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)	551.07	551.57	551.07	520.76	520.76	546.02
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)	551.07	551.57	551.07	520.76	520.76	546.02
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	5.27	5.34	5.27	5.27	5.27	5.27
c. Special Education NPS/LCI						
d. Special Education Extended Year	.31	.31	.31	.31	.31	.31
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)	5.58	5.65	5.58	5.58	5.58	5.58
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	556.65	557.22	556.65	526.34	526.34	551.60
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	47,000.00		47,000.00			47,000.00
Work in Progress	5,368,357.00	(96,099.00)	5,272,258.00	1,941,046.00		7,213,304.00
Total capital assets not being depreciated	5,415,357.00	(96,099.00)	5,319,258.00	1,941,046.00	0.00	7,260,304.00
Capital assets being depreciated:						
Land Improvements	337,383.00		337,383.00	288,701.00		626,084.00
Buildings	2,853,164.00		2,853,164.00			2,853,164.00
Equipment	787,602.00	1.00	787,603.00			787,603.00
Total capital assets being depreciated	3,978,149.00	1.00	3,978,150.00	288,701.00	0.00	4,266,851.00
Accumulated Depreciation for:						
Land Improvements	(285,965.00)	2,778.00	(283,187.00)	(19,628.00)		(302,815.00)
Buildings	(1,942,112.00)	5,811.00	(1,936,301.00)	(59,503.00)		(1,995,804.00)
Equipment	(612,406.00)	(376.00)	(612,782.00)	(39,428.00)		(652,210.00)
Total accumulated depreciation	(2,840,483.00)	8,213.00	(2,832,270.00)	(118,559.00)	0.00	(2,950,829.00)
Total capital assets being depreciated, net excluding lease and subscription assets	1,137,666.00	8,214.00	1,145,880.00	170,142.00	0.00	1,316,022.00
Lease Assets	44,067.00		44,067.00			44,067.00
Accumulated amortization for lease assets	(33,049.00)		(33,049.00)			(33,049.00)
Total lease assets, net	11,018.00	0.00	11,018.00	0.00	0.00	11,018.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	6,564,041.00	(87,885.00)	6,476,156.00	2,111,188.00	0.00	8,587,344.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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	3,587,856.31	301	0.00	303	3,587,856.31	305	5,430.71		307	3,582,425.60	309
2000 - Classified Salaries	1,436,966.43	311	26,734.59	313	1,410,231.84	315	74,509.90		317	1,335,721.94	319
3000 - Employee Benefits	2,534,726.96	321	22,709.03	323	2,512,017.93	325	50,129.99		327	2,461,887.94	329
4000 - Books, Supplies Equip Replace. (6500)	359,297.41	331	19,502.42	333	339,794.99	335	25,818.21		337	313,976.78	339
5000 - Services. . . & 7300 - Indirect Costs	864,577.68	341	(21,617.64)	343	886,195.32	345	106,528.07		347	779,667.25	349
				TOTAL	8,736,096.39	365			TOTAL	8,473,679.51	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	2,977,519.11	375
2. Salaries of Instructional Aides Per EC 41011.	2100	642,565.18	380
3. STRS.	3101 & 3102	791,937.11	382
4. PERS.	3201 & 3202	200,023.05	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	111,872.09	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	626,342.07	385
7. Unemployment Insurance.	3501 & 3502	1,829.19	390
8. Workers' Compensation Insurance.	3601 & 3602	101,713.45	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		5,453,801.25	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		5,453,801.25	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.		64.36%	
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)	64.36%
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).	8,473,679.51
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	3,798,286.00	2,500,000.00	6,298,286.00		5,000.00	6,283,286.00	110,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	12,282.00		12,282.00		9,752.00	2,530.00	2,530.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	113,295.14		113,295.14		11,926.00	101,369.14	11,926.00
Net Pension Liability	5,979,620.00	(469,922.00)	5,509,698.00			5,509,698.00	
Total/Net OPEB Liability	932,631.00	(19,985.00)	912,646.00			912,646.00	
Compensated Absences Payable	920,857.01	16,637.00	937,494.01		258,234.00	679,260.01	679,260.00
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	11,756,971.15	2,026,730.00	13,783,701.15	0.00	294,912.00	13,488,789.15	803,716.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	9,800,414.07
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	364,225.62
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	162,406.27
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	288,701.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	32,892.95
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	41,132.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				525,132.22
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				8,911,056.23

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)	557.22
B. Expenditures per ADA (Line I.E divided by Line II.A)	15,991.99

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.)	8,278,041.54	15,534.82
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)	8,278,041.54	15,534.82
B. Required effort (Line A.2 times 90%)	7,450,237.39	13,981.34
C. Current year expenditures (Line I.E and Line II.B)	8,911,056.23	15,991.99
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	

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

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA						
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE		2024-25 Actual			2025-26 Actual	
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	4,707,275.01		4,707,275.01			5,235,892.58
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	532.69		532.69			556.65
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						
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district		2025-26 P2 Report			2026-27 P2 Estimate	
1. Total K-12 ADA (Form A, Line A6)	556.65		556.65	526.34		526.34
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)			556.65			526.34
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)	10,391.08		10,391.08	10,022.00		10,022.00
2. Timber Yield Tax (Object 8022)	11,913.15		11,913.15	14,555.00		14,555.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	1,246,042.56		1,246,042.56	1,230,087.00		1,230,087.00
5. Unsecured Roll Taxes (Object 8042)	45,002.81		45,002.81	47,510.00		47,510.00
6. Prior Years' Taxes (Object 8043)	827.09		827.09	571.00		571.00
7. Supplemental Taxes (Object 8044)	39,707.32		39,707.32	41,764.00		41,764.00

	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)	50,929.92		50,929.92	43,024.00		43,024.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	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)	1,404,813.93	0.00	1,404,813.93	1,387,533.00	0.00	1,387,533.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	1,404,813.93	0.00	1,404,813.93	1,387,533.00	0.00	1,387,533.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			70,665.99			66,897.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	0.00		0.00	0.00		0.00
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)	0.00	0.00	70,665.99	0.00	0.00	66,897.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	5,583,419.00		5,583,419.00	5,872,590.00		5,872,590.00
25. LCFF State Aid - Prior Years (Object 8019)	28.00		28.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	5,583,447.00	0.00	5,583,447.00	5,872,590.00	0.00	5,872,590.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	9,351,371.94		9,351,371.94	9,090,853.00		9,090,853.00

	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)	244,513.24		244,513.24	65,082.00		65,082.00
D. APPROPRIATIONS LIMIT CALCULATIONS	**2025-26 Actual**			**2026-27 Budget**		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			4,707,275.01			5,235,892.58
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0450			0.9455
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			5,235,892.58			5,195,587.99
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			1,404,813.93			1,387,533.00
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)			66,798.00			63,160.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			3,901,744.64			3,874,951.99
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			3,901,744.64			3,874,951.99
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])			142,477.65			37,946.13
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			1,547,291.58			1,425,479.13
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)			3,759,266.99			3,837,005.86
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			1,547,291.58			
b. State Subventions (Line D8)			3,759,266.99			
c. Less: Excluded Appropriations (Line C23)			70,665.99			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			5,235,892.58			
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)			5,235,892.58			5,195,587.99
12. Appropriations Subject to the Limit (Line D9d)			5,235,892.58			

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

Calll Coleman	ccoleman@hcoe.org	707-445-7115
Gann Contact Person	Contact Email Address	Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) — 192,999.69

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) — 7,366,550.01

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 2.62%

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) — 367,293.33

2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) — 15,753.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	17,462.47
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	400,508.80
9. Carry-Forward Adjustment (Part IV, Line F)	49,688.57
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	450,197.36
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	6,138,580.07
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	825,442.68
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	398,115.68
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	200.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	162,406.27
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	91,938.04
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	44,100.00
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)	6,967.99
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	649,043.84
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	226,635.24
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)	8,543,429.81
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)	4.69%
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)	5.27%

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)	400,508.80
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	31,925.43
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.48%) times Part III, Line B19); zero if negative	49,688.57
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.48%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.48%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	49,688.57

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)	49,688.57

Approved indirect cost rate: 4.48%

Highest rate used in any program: 4.48%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	466,248.72	20,887.00	4.48%
01	3010	167,041.53	7,483.46	4.48%
01	6266	76,601.05	3,342.01	4.36%
01	6762	307,841.85	13,711.00	4.45%
01	7435	26,346.56	551.44	2.09%

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	191,791.07		304,797.21	496,588.28
2. State Lottery Revenue	8560	109,623.45		48,835.13	158,458.58
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)		301,414.52	0.00	353,632.34	655,046.86
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	4,488.46		0.00	4,488.46
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	93,360.71			93,360.71
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	20,967.09			20,967.09
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		118,816.26	0.00	0.00	118,816.26
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	182,598.26	0.00	353,632.34	536,230.60
D. COMMENTS:					

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

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

Unaudited Actuals
2025-26
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12							
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)							
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	**Description**							
--	Adult Education (Fund 11)							
--	Child Development (Fund 12)							
--	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		0.00	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
2025-26
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	Direct Costs: Direct Charged (Schedule DCC) Column 1	Direct Costs: Allocated (Schedule AC) Column 2	Direct Costs: Subtotal (col. 1 + 2) Column 3	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
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	6,933,940.84	0.00	6,933,940.84	420,956.50		7,354,897.34
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	1,113,696.92	0.00	1,113,696.92	67,612.05		1,181,308.97
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	162,406.27	0.00	162,406.27	9,859.61		172,265.88
Other Costs							
----	Food Services					47,328.40	47,328.40
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					288,701.00	288,701.00
----	Other Outgo					728,288.28	728,288.28
Other Funds ---	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	27,624.20		27,624.20
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
----	**Total General Fund and Charter Schools Funds Expenditures**	8,210,044.03	0.00	8,210,044.03	526,052.36	1,064,317.68	9,800,414.07

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2130-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	5,145,253.36	30,919.62	296,951.10	497,571.96	138,678.78	157,859.71	200.00			666,506.31	0.00	6,933,940.84
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	993,326.71	0.00	0.00	0.00	120,370.21	0.00	0.00			0.00	0.00	1,113,696.92
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		162,406.27	0.00	0.00	0.00	162,406.27
Total Direct Charged Costs		6,138,580.07	30,919.62	296,951.10	497,571.96	259,048.99	157,859.71	200.00	162,406.27	0.00	666,506.31	0.00	8,210,044.03

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF) Full-Time Equivalents	Classroom Units	Pupils Transported	Total
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	0.00	0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		0.00	0.00	0.00	0.00

Unaudited Actuals
2025-26
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Central Administration Costs (CAC)

A	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	91,938.04
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	44,100.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	374,261.32
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	15,753.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	526,052.36
B	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1 Total)	8,210,044.03
2	Total Allocated Costs (from Form PCR, Column 2, Totals	0 00
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	8,210,044.03
C	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0 00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	455,022.27
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	455,022.27
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	8,665,066.30
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	6.07%

Unaudited Actuals
2025-26
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

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)	47,328.40				47,328.40
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			288,701.00		288,701.00
Other Outgo (Objects 1000 - 7999)				728,288.28	728,288.28
Total Other Costs	47,328.40	0.00	288,701.00	728,288.28	1,064,317.68

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(21,617.64)	0.00	0.00				
Other Sources/Uses Detail					0.00	41,132.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	21,617.64	0.00	0.00	0.00				
Other Sources/Uses Detail					41,132.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	21,617.64	(21,617.64)	0.00	0.00	41,132.00	41,132.00	0.00	0.00

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Unaudited Actuals
Unaudited Actuals 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

Cutten Elementary

Humboldt County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

BALANCE-FDxRS - (**Fatal**) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource. **Passed**

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

PY-EFB=CY-BFB - (**Fatal**) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES - (**Fatal**) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, and 3318. **Passed**

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (**Fatal**) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CEFB=FD-EQUITY - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). **Passed**

CONSOLIDATED-ADM-BAL - (**Fatal**) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

DUE-FROM=DUE-TO - (**Fatal**) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

EFB-POSITIVE - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) **Exception**

FUND	RESOURCE	FUNCTION	VALUE
01	3213	1000	($11,746.00)

Explanation: RS3213-Negative because per CDE that not all funds had been expensed, but turns out it was so posting was incorrect and had to bring in contribution to zero out.

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

NET-INV-CAP-ASSETS - (**Warning**) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

OBJ-POSITIVE - (**Warning**) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	3213	8290	($11,746.00)
Explanation: RS3213-Negative because per CDE that not all funds had been expensed, but turns out it was so posting was incorrect and had to bring in contribution to zero out.			
01	9010	8290	($933.76)
Explanation: RS9011-was a medical repayment due back to the state from 2022 or 2023.			
13	7033	8520	($9,678.60)
Explanation: RS7033-Returned unused funds to state.			

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: **Exception**

FUND	RESOURCE	VALUE
01	3213	($11,746.00)
Explanation: RS3213-Negative because per CDE that not all funds had been expensed, but turns out it was so posting was incorrect and had to bring in contribution to zero out.		
01	9010	($933.76)
Explanation: RS9011-was a medical repayment due back to the state from 2022 or 2023.		
13	7033	($9,678.60)
Explanation: RS7033-Returned unused funds to state.		

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (**Fatal**) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

ASSET-IMPORT - (**Fatal**) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. **Passed**

ASSET-PY-BAL - (**Fatal**) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. **Passed**

CURRENT-CALC-EXP - (**Informational**) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. **Passed**

DEBT-ACTIVITY - (**Informational**) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

DEBT-IMPORT - (**Fatal**) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. **Passed**

DEBT-POSITIVE - (**Fatal**) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

DEBT-PY-BAL - (**Fatal**) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. **Passed**

ESMOE-ADA - (**Fatal**) - If Form ESMOE is completed, ADA must be reported in Section II, Line A. **Passed**

ESMOE-IMPORT - (**Fatal**) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. **Passed**

IC-ADMIN-NOT-ZERO - (**Fatal**) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. **Passed**

IC-ADMIN-PLANT-SVCS - (**Warning**) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. **Passed**

IC-BD-SUPT-NOT-ZERO - (**Warning**) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. **Passed**

IC-BD-SUPT-VS-ADMIN - (**Warning**) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. **Passed**

IC-EXCEEDS-LEA-RATE - (**Warning**) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. **Passed**

IC-PCT - (**Warning**) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. **Passed**

IC-POSITIVE - (**Warning**) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. **Passed**

LOT-CONTRIB-IMPORT-A - (**Fatal**) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. **Passed**

LOT-CONTRIB-IMPORT-B - (**Warning**) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. **Passed**

LOT-IMPORT - (**Fatal**) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. **Passed**

PCR-ALLOC-NO-DIRECT - (**Warning**) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. **Passed**

PCR-GF-EXPENDITURES - (**Fatal**) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. **Passed**

PCRAF-UNDISTRIBUTED - (**Fatal**) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (**Fatal**) - Average Daily Attendance data (Form A) must be provided. **Passed**

CEA-PROVIDE - (**Fatal**) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. **Passed**

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

FORM01-PROVIDE - (**Fatal**) - Form 01 (Form 01I) must be opened and saved. **Passed**

GANN-PROVIDE - (**Fatal**) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. **Passed**

ICR-PROVIDE - (**Fatal**) - Indirect Cost Rate Worksheet (Form ICR) must be provided. **Passed**

UNAUDIT-CERT-PROVIDE - (**Fatal**) - Unaudited Actual Certification (Form CA) must be provided. **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

SACS Web System - SACS V16
9/9/2026 12:39:01 PM

12-62745-0000000

Unaudited Actuals
Budget 2026-27
Technical Review Checks
Phase - All
Display - All Technical Checks

Cutten Elementary **Humboldt County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, and 3318. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (**Warning**) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. **Exception**

FUND	RESOURCE	NEG. EFB
01	6547	($28,694.00)

Explanation: RS6547-2026-27 The beginning balance is less than projected and the budget has more expenditures than revenues coming in, which is causing a negative ending balance SACS warning. This will be fixed at first interim.

Total of negative resource balances for Fund 01 ($28,694.00)

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (**Warning**) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	6547	9790	($28,694.00)

Explanation: RS6547-2026-27 The beginning balance is less than projected and the budget has more expenditures than revenues coming in, which is causing a negative ending balance SACS warning. This will be fixed at first interim.

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (**Fatal**) - Average Daily Attendance data (Form A) must be provided. **Passed**

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

FORM01-PROVIDE - (**Fatal**) - Form 01 (Form 01I) must be opened and saved. **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

RESOLUTION FOR ADOPTING THE "GANN" LIMIT

Decrease to Limit pursuant to G.C. 7902.1 (Less than ZERO ON LINE 10)

2026-04

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann limit for the 2025-26 fiscal year and a projected Gann Limit for the 2026-27 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2025-26 and 2026-27 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2025-26 and 2026-27 fiscal years include a decrease of $_______________ to the 2025-26 Gann Limit pursuant to the provisions of Government Code Section 7902.1;

AND BE IT FURTHER RESOLVED that the Superintendent notifies the Director of the State Department of Finance of the decrease to the 2025-26 Gann Limit;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2025-26 and 2026-27 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

RESOLUTION FOR ADOPTING THE "GANN" LIMIT

(Normal, no increase to Limit pursuant to G.C. 7902.1 (ZERO ON LINE 10)

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann limit for the 2025-26 fiscal year and a projected Gann Limit for the 2026-27 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2025-26 and 2026-27 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2025-26 and 2026-27 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

Proposition 28: Arts and Music in Schools Funding
Annual Report
Fiscal Year 2026-27

LEA Name:	Cutten Elementary School District
CDS Code:	1262745-0000000
Allocation Year:	2023-2024

1. Narrative description of the Prop 28 arts education program(s) funded

Added a full-time visual arts teacher and a part-time music aide

2. Number of full-time equivalent teachers (certificated).	1
3. Number of full-time equivalent personnel (classified).	0
4. Number of full-time equivalent teaching aides.	1
5. Number of students served.	529
6. Number of school sites providing arts education.	2

Date of Approval by Governing Board/Body: June 24, 2024

Annual Report Data URL (Plan must be posted to the LEA's website)

https://cuttensd.org/

Completed By	Becky MacQuarrie
Title	Superintendent
Email	bmacquarrie@cuttensd.org
Telephone	707-441-3900

This annual report must be board approved, submitted to the CDE https://www8.cde.ca.gov/ams, and posted to the LEA's website.

Studer Education

August 12, 2026

Dr. Becky MacQuarrie, Superintendent
Cutten School District
4182 Walnut Dr., Eureka, CA 95503

Dear Dr. MacQuarrie:

Thank you for extending Studer Education the opportunity to continue our engagement with you and the Cutten School District to advance organizational excellence and continuous improvement.

We know Cutten School District, also referred to as "the District" in this document, will find tremendous growth and success in our partnership.

Through this agreement, Studer Education will provide the following services:

Custom Package

Service	Number	Purpose
Virtual Coaching Support	Up to 10, 1-Hour Sessions: 5 - Leadership Team 5 - Superintendent	To provide virtual coaching and planning for leaders in your organization
9 Pillars of Leadership Excellence Desk Reference Guide	1 guide	To implement a leadership operating system for consistent, aligned execution to hardwire excellence across your organization
K12 Rounding Platform	Full Access for up to 4 users	To enable efficient rounding and accurate analysis and reporting
National Superintendent Round Table Access	Included	To enable nationwide learning from peers.

K12 Rounding Services Include

- Access for **4 users** within the Institution's employee base, governed by Institution domain email addresses, unless written exceptions are approved by Studer Education on behalf of the Institution.
- User accounts assigned and managed by the Institution's named administrator(s).
- Client success, configuration, and implementation onboarding, including up to 5 hours of online video conferencing to support:
    - Admin coaching and strategy for assigning platform users
    - Guidance on adding users, managing user permissions, and navigating the platform
    - Rostering employees as users and non-users within the platform
    - Additional services as mutually agreed upon
- Optional renewal at $3,250 for 4 users per year upon completion of the engagement term.

The term of this engagement (the "Engagement Term") commences on October 1, 2026, and continues through September 30, 2027. This Agreement is for a fixed term and may not be terminated for convenience. The District acknowledges that execution of this Agreement constitutes a binding commitment for the full Engagement Term, subject only to termination for material breach as expressly set forth in the General Business Terms.

The professional fee for this engagement is set forth below, along with the applicable due dates for payments, which unless the parties agree otherwise in writing are inclusive of all travel and other delivery-related expenses. Services may vary across each month of delivery, though the invoice amounts will be equal throughout the terms of this Agreement. The professional fee will be invoiced on the following schedule throughout the Engagement Term:

Engagement Term	Total Annual Fee	Due Date for Each Payment	Amount Due Each Payment
October 1, 2026 -September 30, 2027	$5,275	October 31, 2026	$2,637.50
		April 30, 2027	$2,637.50

Studer Education requests that you appoint a specific Accounts Payable contact to ensure timely and efficient delivery of invoices. Please provide this contact's information in the specified area on the signature page of this agreement.

StuderEducation

The general business terms found below apply to this agreement. As acceptance of the above, please return a signed copy of this document (electronic signatures are acceptable) by September 15, 2026. Please note that if the District does not return a signed copy of this agreement to us before that date, Studer Education will consider our quote and timetable to have expired, which allows us to keep dates and timelines in our proposals current and to ensure we are able to provide the best possible service to our current clients and to others with whom we may opt to extend an offer. In such instances, we would be happy to issue a new quote and timetable upon your request.

Upon execution by both parties, this letter and its attachments serve as a binding agreement by and between Studer Education LLC and the District.

Thank you for this opportunity to serve you and the District. We look forward to this opportunity to collaboratively make a difference in the lives of the students and stakeholders you serve.

Sincerely,

Martin P Lessmann

Marty Lessmann
Chief Product Officer
Studer Education LLC

August 12, 2026
Date

Cutten School District

Agreed and accepted:

Dr. Becky MacQuarrie
Superintendent

Date

Accounts Payable Contact for invoice submissions:

Name: ______________________________

Phone: ______________________________ Email: ________________________

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CSBA POLICY GUIDE SHEET

May 2026

Note: Descriptions below identify revisions made to CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes and minor revisions have also been made. Districts and county offices of education should review the sample materials and modify their own policies accordingly.

Board Policy 1240 - Volunteer Assistance

Policy updated to align with law the list of characteristics for which harassment of a volunteer is prohibited. Additionally, policy updated to reflect **NEW LAW (SB 848, 2025)** which provides that a volunteer who is over 18 years of age who interacts with students outside of the immediate supervision and control of the student's parent/guardian or a school employee is a mandated reporter and subject to the requirements of The Child Abuse and Neglect Reporting Act, including, but not limited to, notification, training and reporting requirements.

Administrative Regulation 1240 - Volunteer Assistance

Regulation updated in conjunction with the accompanying Board policy.

Administrative Regulation 1312.4 - Williams Uniform Complaint Procedures

Regulation updated to more closely align with the California Department of Education's federal program monitoring instrument.

Exhibit (1) 1312.4 - Williams Uniform Complaint Procedures

Exhibit updated to clarify that the notice provided by the exhibit applies to all grade levels, including transitional kindergarten.

Exhibit (2) 1312.4 - Williams Uniform Complaint Procedures

Exhibit updated to clarify that the form provided by the exhibit applies to all grade levels, including transitional kindergarten.

Board Policy 2110 - Superintendent Responsibilities and Duties

Policy updated to expand the Governing Board's philosophical statement. Additionally, policy updated to reflect **NEW LAW (SB 827, 2025)**, which requires the Superintendent to receive specified training in ethics once every two years, with a specific timeline for Superintendents who begin service with the district after January 1, 2026.

Administrative Regulation 3517 - Facilities Inspection

Regulation updated to more closely align with code language. Additionally, regulation updated to, in regard to all-gender restrooms for student use, differentiate between the signage requirements and the requirements for the restroom itself. In addition, regulation updated to reflect **NEW LAW (AB 927, 2025)** which requires the County Superintendent of Schools to prioritize reviewing, within the first four weeks of the school year where practicable, schools for which the County Superintendent has received information from a survey, a complaint filed pursuant to specified state law, or any other reliable source, that a facility of a school poses an emergency or urgent threat to the health or safety of students or staff or is not in good repair, as specified.

Exhibit (1) 3517 - Facilities Inspection

Exhibit updated in conjunction with the accompanying administrative regulation.

NEW - Exhibit (2) 3517 - Facilities Inspection

New exhibit provides a notice regarding all-gender restrooms, which is required to be posted in a prominent and conspicuous location outside of at least one all-gender restroom.

Board Policy 4100 - Certificated Personnel

Policy updated for consistency, as appropriate, with Board Policy/Administrative Regulation 4200 - Classified Personnel and Board Policy 4300 -Administrative and Supervisory Personnel, including material related to professional development; the "filling" of certificated positions; clearly defined and communicated duties, responsibilities, and expectations for each certificated position; and employee responsibilities and performance evaluations. Additionally, policy updated to delete language regarding the availability and administration of policies, rules, and regulations related to certificated personnel, as being unnecessary due to its very general nature.

Board Policy 4111/4211/4311 - Recruitment and Selection

Policy updated to clarify that (1) recruitment and selection processes and procedures be consistent with applicable law, Board policy, and collective bargaining agreements and be designed to promote fairness and equity so that individuals are selected for employment in the district based on demonstrated knowledge, skills, and competence and in compliance with applicable antidiscrimination laws, (2) recruitment and selection processes and procedures include the recruitment of a diverse pool of qualified applicants, consistent with applicable law, (3) job announcements are disseminated in a manner reasonably designed to reach a broad pool of qualified candidates, and (4) hiring procedures be developed and maintained to identify qualified candidates who meet district needs. Additionally, policy updated to reflect **NEW LAW (SB 848, 2025)** which requires districts (1) when considering an applicant for a certificated position, to inquire with each local educational agency, diagnostic center operated by the California Department of Education, or private school that previously employed the applicant, as to whether the applicant was the subject of any credible complaints of, substantiated investigations into, or discipline for, egregious misconduct that was were required to be reported to the Commission on Teacher Credentialing (CTC), (2) when considering an applicant for a classified position, to inquire with each local educational agency or private school that previously employed the applicant as to whether the applicant was the subject of any credible complaints of, substantiated investigations into, or discipline for, egregious misconduct that were used to support a substantiated investigation, and (3) upon inquiry, to disclose to a local educational agency or private school considering an applicant for a certificated or classified position, the fact that a report of an employee's egregious misconduct was made to CTC. In addition, policy updated to reflect the prohibition from requiring an applicant to have a driver's license unless driving is an essential function of the position or it is otherwise reasonably expected for driving to be a job function for the position and that satisfying the job function using an alternative form of transportation would not be comparable in travel time or cost to the district.

Administrative Regulation 4112 - Appointment and Conditions of Employment

Regulation updated to reference case law, where the California Supreme Court held that a district can be held vicariously liable for the negligence of its administrators and supervisors in the hiring, retention, and supervision of a counselor who sexually harassed and/or abused a student. Additionally, regulation updated to reflect **NEW LAW (SB 848, 2025)** which requires districts (1) when considering an applicant for a certificated position, to inquire with each local educational agency, diagnostic center operated by the California Department of Education, or private school that previously employed the applicant, as to whether the applicant was the subject of any credible complaints of, substantiated investigations into, or discipline for, egregious misconduct that were required to be reported to the Commission on Teacher Credentialing (CTC), and (2) upon inquiry, to disclose to a local educational agency or private school considering an applicant for a certificated or classified position, the fact that a report of an employee's egregious misconduct was made to CTC. In addition, regulation updated to reference, for county offices of education that have an elected, rather than appointed, County Superintendent of Schools, **NEW LAW (SB 521, 2025)** which provides that a public employee convicted of any felony involving accepting or giving, or offering to give, any bribe, conflict of interest, the embezzlement of public money, extortion or theft of public money, perjury, or conspiracy to commit any of those crimes arising directly out of official duties as a public employee, be disqualified for five years from any public employment.

Administrative Regulation 4112.5/4212.5/4312.5 - Criminal Record Check

Regulation updated to reference, for county offices of education that have an elected, rather than appointed, County Superintendent of Schools, **NEW LAW (SB 521, 2025)** which provides that a public employee convicted of any felony involving accepting or giving, or offering to give, any bribe, conflict of interest, the embezzlement of public money, extortion or theft of public money, perjury, or conspiracy to commit any of those crimes arising directly out of official duties as a public employee, be disqualified for five years from any public employment. Additionally, regulation updated to reflect **NEW LAW (SB 848, 2025)** which requires districts (1) when considering an applicant for a certificated position, to inquire with each local educational agency, diagnostic center operated by the California Department of Education, or private school that previously employed the applicant, as to whether the applicant was the subject of any credible complaints of, substantiated investigations into, or discipline for, egregious misconduct that were required to be reported to the Commission on Teacher Credentialing (CTC), (2) when considering an applicant for a classified position, to inquire with each local educational agency or private school that previously employed the applicant as to whether the applicant was the subject of any credible complaints of, substantiated investigations into, or discipline for, egregious misconduct that were used to support a substantiated investigation, and (3) upon inquiry, to disclose to a local educational agency or private school considering an applicant for a certificated or classified position, the fact that a report of an employee's egregious misconduct was made to CTC.

Exhibit (1) 4112.5/4212.5/4312.5 - Criminal Record Check

Exhibit updated to align with the Department of Justice's current Employee Statement Form, "Conditions for Release of Criminal Offender Record Information."

Administrative Regulation 4112.6/4212.6/4312.6 - Personnel Files

Regulation updated to delete unnecessary cross reference to administrative regulation 3515.3 - District Police/Security Department. Additionally, regulation updated to expand material to include former employees. In addition, regulation updated to reflect **NEW LAW (AB 495, 2025)** which prohibits district staff, to the extent practicable, from disclosing or providing most personnel records in writing, verbally, or in any other manner to an officer or employee of an agency conducting immigration enforcement, and **NEW LAW (SB 513, 2025)** which (1) clarifies that personnel records relating to an employee's or former employee's performance include education and training records and (2) requires districts that maintain education and training records to ensure that those records include specified information, unless covered by a valid collective bargaining agreement which expressly provides for specified terms. Regulation also updated to delete an exception which does not apply to districts, related to when personnel records are made available for inspection. Additionally, regulation updated to create new section "Egregious Misconduct" which reflects **NEW LAW (SB 848, 2025)** requiring districts, (1) when considering an applicant for a certificated position, to inquire with each local educational agency, diagnostic center operated by the California Department of Education, or private school that previously employed the applicant, as to whether the applicant was the subject of any credible complaints of, substantiated investigations into, or discipline for, egregious misconduct that were required to be reported to the Commission on Teacher Credentialing (CTC), (2) when considering an applicant for a classified position, to inquire with each local educational agency or private school that previously employed the applicant as to whether the applicant was the subject of any credible complaints of, substantiated investigations into, or discipline for, egregious misconduct that were used to support a substantiated investigation, and (3) upon inquiry, to disclose to a local educational agency or private school considering an applicant for a certificated or classified position, the fact that a report of an employee's egregious misconduct was made to CTC. In addition, regulation updated to more closely align with law.

Board Policy 4112.9/4212.9/4312.9 - Employee Notifications

Policy updated in conjunction with the accompanying exhibit, which is reviewed and updated annually.

Exhibit (1) 4112.9/4212.9/4312.9 - Employee Notifications

Exhibit updated to reflect **NEW LAW (SB 98, 2025)** which requires the comprehensive school safety plan to include procedures specifically designed to notify district staff when the school confirms the presence of immigration enforcement on the school site, **NEW LAW (SB 568, 2025)** which updates the term from "auto-injectable epinephrine" to "emergency epinephrine delivery systems", and **NEW LAW (SB 848, 2025)** which requires volunteers to be notified of specified information related to their status as mandated reporters.

Board Policy 4200 - Classified Personnel

Policy updated for consistency, as appropriate, with Board Policy 4100 - Certificated Personnel and Board Policy 4300 - Administrative and Supervisory Personnel, including material related to professional development; the "filling" of classified positions; clearly defined and communicated duties, responsibilities, and expectations for each classified position; and employee responsibilities and performance evaluations.

Administrative Regulation 4200 - Classified Personnel

Regulation updated in conjunction with the accompanying Board policy.

Administrative Regulation 4212 - Appointment and Conditions of Employment

Regulation updated to reference case law, where the California Supreme Court held that a district can be held vicariously liable for the negligence of its administrators and supervisors in the hiring, retention, and supervision of a counselor who sexually harassed and/or abused a student. Additionally, regulation updated to reflect **NEW LAW (SB 848, 2025)** which requires districts (1) when considering an applicant for a classified position, to inquire with each local educational agency or private school that previously employed the applicant as to whether the applicant was the subject of any credible complaints of, substantiated investigations into, or discipline for, egregious misconduct that were used to support a substantiated investigation, and (2) upon inquiry, to disclose to a local educational agency or private school considering an applicant for a certificated or classified position, the fact that a report of an employee's egregious misconduct was made to the Commission on Teacher Credentialing. In addition, regulation update to reference, for county offices of education that have an elected, rather than appointed, County Superintendent of Schools, **NEW LAW (SB 521, 2025)** which provides that a public employee convicted of any felony involving accepting or giving, or offering to give, any bribe, conflict of interest, the embezzlement of public money, extortion or theft of public money, perjury, or conspiracy to commit any of those crimes arising directly out of official duties as a public employee, be disqualified for five years from any public employment.

Board Policy 4300 - Administrative and Supervisory Personnel

Policy updated for consistency, as appropriate, with Board Policy 4100 - Certificated Personnel and Board Policy/Administrative Regulation 4200 - Classified Personnel, including material related to professional development; the selection, recommendation, and Governing Board ratification of qualified candidates for administrative and supervisory positions; defined and communicated duties, responsibilities, and expectations for each administrative and supervisory position; and employee responsibilities and evaluations. Additionally, policy updated to delete language regarding the adoption of policies related to administrative and supervisory personnel, insofar as the policies are needed to comply with law and describe terms of employment, as being unnecessary due to its very general nature. In addition, policy updated to reflect case law which held that a classified employee can only obtain senior management status if that employee is designated a senior manager by the Board.

Administrative Regulation 4300 - Administrative and Supervisory Personnel

Regulation updated to delete material related to collective bargaining since management employees do not have collective bargaining rights pursuant to the Educational Employment Relations Act.

Board Policy 5131.4 - Student Disturbances

Policy updated to add to the Governing Board's philosophical statement the recognition that student disturbances interfere with a positive school environment and interrupt learning, and to delete material related to requesting assistance from law enforcement as that material is covered in the development of a school's disturbance management plan (formerly disturbance response plan). Additionally, policy updated to expand material related to a school's disturbance management plan, including who the Superintendent or designee may consult with when developing the plan, and creating a list of items that the plan may include. In addition, policy updated to provide that discipline for students who participate in a disturbance be in accordance with specified discipline related policies.

Administrative Regulation 5131.4 - Student Disturbances

Regulation updated to delete headings as unnecessary, reorganize and clarify the list of prohibited activities for which a student involved or attempting to be involved in may be subject to discipline, and include the requirement that a middle or high school student be permitted one excused absence per school year due to participation in a civic or political event.

Board Policy 5141.4 - Child Abuse Prevention and Reporting

Policy updated to reflect that the Superintendent or designee may collaborate with the county's child welfare, probation, mental health, public health, and sheriff's departments; juvenile court; and office of education, on intervention programs for students. Additionally, policy updated to reflect **NEW LAW (SB 848, 2025)** which authorizes any instructional program on child abuse offered by the district to include, in addition to instruction on sexual abuse and human trafficking prevention, instruction on sexual assault,. In addition, policy updated to clarify that parent(s)/guardian(s) have the right to excuse their child from all or part of abuse, including sexual abuse, and human trafficking prevention education, and assessments related to that education, in accordance with law and Board policy. Policy also updated to reflect the requirement that districts that issue student identification cards for students in grades 7-12 have printed on them (1) the 988 Suicide and Crisis Lifeline, (2) the National Domestic Violence Hotline, and (3) as required by **NEW LAW (AB 727, 2025)** The Trevor Project's LGBTQ+ suicide hotline, and may have printed on them a quick response (QR) code that links to the county's mental health resources website.

Administrative Regulation 5141.4 - Child Abuse Prevention and Reporting

Regulation updated to reflect **NEW LAW (SB 848, 2025)** which (1) adds to the definition of "mandated reporter" a Governing Board member, or volunteer who is over 18 years of age and who interacts with students outside of the immediate supervision and control of the student's parent/guardian or a school employee, (2) requires volunteers to be provided mandated reporter training within six weeks of commencing volunteer services, and (3) adds specified training and notice requirements.

DELETE - Board Policy 5141.7 - Sun Safety

Policy deleted as unnecessary, with content being moved to new Board Policy 5141.75 - Weather Safety.

NEW - Board Policy 5141.75 - Weather Safety

New policy addresses safety related to various forms of inclement weather, and reflects requirement for districts to, by July 1, 2026, develop, adopt, and implement weather protocols for extreme weather conditions. Additionally, policy reflects CDE's "Senate Bill 1248: Extreme Weather Guidelines," and incorporates content from former Board Policy 5141.7 - Sun Safety.

Board Policy 5142 - Safety

Policy updated to add to the Governing Board's philosophical statement that the Board recognizes the importance of student engagement and safe use of technology to a safe school environment. Additionally, policy updated to reflect **NEW LAW (SB 848, 2025)** which mandates districts to, by July 1, 2026, adopt written (1) policies that promote safe environments for student learning and engagement, with specified components related to professional boundaries, and (2) policies, plans, or specifications regarding school facilities that address classroom and nonclassroom environments to promote safe environments for learning and engagement that are easily supervised.

Administrative Regulation 5142 - Safety

Regulation updated to reflect **NEW LAW (AB 727, 2025)** which requires districts that issue student identification cards for students in grades 7-12 to have printed on them, in addition to other required safety and mental health resources, the Trevor Project's LGBTQ+ suicide hotline. Additionally, regulation updated to clarify that the Superintendent or designee may permit students to avoid overexposure to sun and extreme weather conditions in accordance with Board Policy 5141.75 - Weather Safety and Board Policy/Administrative Regulation 6142.7- Physical Education and Activity. In addition, regulation updated to add material related to a "personal transportation device," which includes, in addition to standard bicycles, scooters, skateboards, and roller skates, electric bicycles (e-bikes) and electric scooters (e-scooters), and requires that (1) students follow all laws and regulations regarding proper usage, speed limits, age, licensing, and equipment requirements, (2) personal transportation devices that do not meet legal standards for use on public roads or paths not be permitted on school campuses, (3) riding a personal transportation device is not permitted on school campus during the school day, and (4) while on campus, a personal transportation device should be walked to designated parking areas and secured.

Board Policy 5145.6 - Parent/Guardian Notifications

Policy updated in conjunction with the accompanying exhibit, which is reviewed and updated annually.

Exhibit (1) 5145.6 - Parent/Guardian Notifications

Exhibit updated to reflect (1) **NEW LAW (AB 495, 2025)** which requires the Governing Board to notify parents/guardians of, and post specified information in administrative buildings, related to response to immigration enforcement, (2) **NEW LAW (SB 715, 2025)** which has specified notification requirements related to discrimination, (3) the requirement to notify parents/guardians prior to administering any psychological test involving their child and the ability to opt-out, (4) the requirement to notify parents/guardians when a child is absent from school without permission, (5) **NEW LAW (SB 98, 2025)** which requires parents/guardians to be notified when that school confirms the presence of immigration enforcement on a school site, and (6) **NEW COURT DECISION (Mahmoud v. Taylor)** regarding the right to opt out of instructional content that substantially interferes with religious development.

Board Policy 5148 - Child Care and Development

Policy updated to reflect **NEW LAW (SB 568, 2025)** which requires the Superintendent or designee to make epinephrine delivery systems available at each child care program operated by or under contract with the district for providing emergency medical aid to any person suffering, or reasonably believed to be suffering, from an anaphylactic reaction. Additionally, policy updated to add section "Response to Immigration Enforcement" to reflect requirements of **NEW LAW (AB 495, 2025)** which requires districts that operate a child care and development program to (1) provide families with the Attorney General's Immigration webpage during enrollment so families can access the Attorney General's model policies in, "Promoting Safe Early Childhood Education for All: Guidance and Model Policies for Early Childhood Education and Child Care Providers Pursuant to the Family Preparedness Plan Act of 2025," (2) handle citizenship or immigration status and respond to immigration enforcement as specified in law and in accordance Board Policy/Administrative Regulation 1445 - Response to Immigration Enforcement, and (3) review the Attorney General's website by June 1 of each calendar year and, if needed to stay current with any updates to the Attorney General's model policies, update policy by July 1 of that calendar year.

Administrative Regulation 5148 - Child Care and Development

Regulation updated to reflect **NEW LAW (AB 753, 2025)** which permits the district to employ assistant teacher permitholders to assist in the care, development, and instruction of children, so long as the number of assistant teacher permitholders employed by the district at one site does not exceed 50 percent of the number of classrooms at that site, and the district does not assign more than one assistant teacher to each classroom. Additionally, regulation updated to specify that in addition to any other required training, at least one director or teacher at each child care and development center have at least 15 hours of health and safety training, including training in a pediatric first aid or pediatric cardiopulmonary resuscitation (CPR) course that includes instruction in the prevention and treatment of anaphylaxis, including the emergency use of epinephrine auto-injectors. In addition, regulation updated to reflect **NEW LAW (SB 120, 2025)** which specifies that if a family already receiving services adds an additional child to the family size and the family requests services for that child during the current eligibility period, the family's eligibility period be extended, as necessary, to ensure that the additional child receives at least 12 months of eligibility for services before a redetermination of eligibility. Regulation also updated to reflect **NEW LAW (SB 792, 2025)** which specifies that (1) a family receiving services pursuant to specified law may be exempt from family fees for up to 24 months, rather than the previous 12 months, (2) absences due to medical or educational appointments are considered excused, and (3) for purposes of reimbursement, the district may claim attendance for days that the district is required to hold a space for a child during the period that a family is assumed to have abandoned care or is engaging in the appeal process based on disenrollment for abandoning care. Additionally, regulation updated to reflect **NEW LAW (AB 495, 2025)** which requires districts that operate a child care and development program to (1) provide families with the Attorney General's Immigration webpage during enrollment so families can access the Attorney General's model policies in, "Promoting Safe Early Childhood Education for All: Guidance and Model Policies for Early Childhood Education and Child Care Providers Pursuant to the Family Preparedness Plan Act of 2025," (2) handle citizenship or immigration status and respond to immigration enforcement as specified in law and in accordance Board Policy/Administrative Regulation 1445 - Response to Immigration Enforcement, and (3) review the Attorney General's website by June 1 of each calendar year and, if needed to stay current with any updates to the Attorney General's model policies, update policy by July 1 of that calendar year.

Board Policy 5148.3 - Preschool/Early Childhood Education

Policy updated to delete language related to concurrent enrollment of an early enrollment transitional kindergarten student in the district's California State Preschool Program (CSPP), as that language is no longer operative. Additionally, policy updated to add section "Response to Immigration Enforcement" to reflect **NEW LAW (AB 495, 2025)** which requires districts that offer a CSPP to (1) update their policies, by July 1, 2026, with language regarding responding to requests by immigration officials that is equivalent to the model policy language developed by the California Attorney General in, "Promoting Safe Early Childhood Education for All: Guidance and Model Policies for Early Childhood Education and Child Care Providers Pursuant to the Family Preparedness Plan Act of 2025," (2) provide families with the Attorney General's Immigration webpage during enrollment so families can access the Attorney General's model policies, (3) handle citizenship or immigration status and respond to immigration enforcement as specified in law and in accordance Board Policy/Administrative Regulation 1445 - Response to Immigration Enforcement, and (4) review the Attorney General's website by June 1 of each calendar year and, if needed to stay current with any updates to the Attorney General's model policies, update policy by July 1 of that calendar year.

Administrative Regulation 5148.3 - Preschool/Early Childhood Education

Regulation updated to delete definition and other material related to an "early enrollment child" to correspond with the deletion of such content in the accompanying Board policy.

Board Policy 7110 - Facilities Master Plan

Policy updated to clarify in the Governing Board's philosophical statement that long-range planning is important for carrying out the district's vision, mission, and goals. Additionally, policy updated to reflect **NEW LAW (SB 848, 2025)** which requires the Board to, by July 1, 2026, adopt written policies, plans or specifications for the design and construction of facilities, including furnishing of such facilities, that promote safe environments for learning and engagement.

Board Bylaw 9200 - Limits of Board Member Authority

Bylaw updated to clarify the Governing Board's expectations that individual Board members conduct themselves specifically in accordance with Board Bylaw 9000 - Role of the Board and Board Bylaw 9005 - Governance Standards. Additionally, bylaw updated to include that (1) individual Board members do not have the authority to direct staff or represent the Board or the district, (2) individual Board members do not have the authority to investigate, resolve, or otherwise actively engage with community members with respect to complaints, personnel or student matters, or legal issues, (3) any Board member who receives a communication regarding such a topic shall forward the communication to or otherwise inform the Superintendent or Board president, and (4) individual Board members are permitted to engage with community members, including responding to general inquiries or expressions of opinion so long as such engagement is consistent with Board policies and bylaws such as Board Bylaw 9010 - Public Statements and Board Bylaw 9012 - Board Member Electronic Communications. In addition, bylaw updated to provide additional limitations, procedures, and expectations related to instances when an individual Board member observes and/or volunteers in a school or classroom, including in the school or classroom in which the Board member's child is enrolled.

CSBA UPDATE CHECKLIST – May 2026

District Name:____

Contact Name:________________________ Phone:_________________ Email: ____________________________

POLICY	TITLE	OPTIONS/BLANKS	ADOPTION DATE	MANDATED
BP 1240	Volunteer Assistance			
AR 1240	Volunteer Assistance			
AR 1312.4	Williams Uniform Complaint Procedures			M
E(1) 1312.4	Williams Uniform Complaint Procedures			
E(2) 1312.4	Williams Uniform Complaint Procedures	**Fill in Blanks** ____________ ____________ ____________		
BP 2110	Superintendent Responsibilities and Duties			
AR 3517	Facilities Inspection			
E(1) 3517	Facilities Inspection	**Fill in Blanks** ____________ ____________ ____________		
E(2) 3517	Facilities Inspection	**NEW EXHIBIT** **Fill in Blanks** ____________ ____________ ____________		
BP 4100	Certificated Personnel			
BP 4111	Recruitment and Selection			
BP 4211	Recruitment and Selection			
BP 4311	Recruitment and Selection			
AR 4112	Appointment and Conditions of Employment			
AR 4112.5	Criminal Record Check			

CSBA UPDATE CHECKLIST – May 2026

District Name:____

POLICY	TITLE	OPTIONS/BLANKS	ADOPTION DATE	MANDATED
E(1) 4112.5	Criminal Record Check	**Fill in Blanks** __________________ __________________ __________________		
AR 4212.5	Criminal Record Check			
E(1) 4212.5	Criminal Record Check	**Fill in Blanks** __________________ __________________ __________________		
AR 4312.5	Criminal Record Check			
E(1) 4312.5	Criminal Record Check	**Fill in Blanks** __________________ __________________ __________________		
AR 4112.6	Personnel Files			
AR 4212.6	Personnel Files			
AR 4312.6	Personnel Files			
BP 4112.9	Employee Notifications			
E(1) 4112.9	Employee Notifications			
BP 4212.9	Employee Notifications			
E(1) 4212.9	Employee Notifications			
BP 4312.9	Employee Notifications			
E(1) 4312.9	Employee Notifications			
BP 4200	Classified Personnel			
AR 4200	Classified Personnel	**OPTION 1:** ☐ **OPTION 2:** ☐		M

CSBA UPDATE CHECKLIST – May 2026

District Name:______________________________

POLICY	TITLE	OPTIONS/BLANKS	ADOPTION DATE	MANDATED
AR 4212	Appointment and Conditions of Employment			
BP 4300	Administrative and Supervisory Personnel			
AR 4300	Administrative and Supervisory Personnel			
BP 5131.4	Student Disturbances			
AR 5131.4	Student Disturbances			
BP 5141.4	Child Abuse Prevention and Reporting			
AR 5141.4	Child Abuse Prevention and Reporting	**Fill in Blanks** __________________ __________________		
BP 5141.7	Sun Safety	**Delete BP** ☐**Yes** ☐**No**		
BP 5141.75	Weather Safety	**NEW BOARD POLICY**		M
BP 5142	Safety			M
AR 5142	Safety			
BP 5145.6	Parent/Guardian Notifications			
E(1) 5145.6	Parent/Guardian Notifications			
BP 5148	Child Care and Development			CM
AR 5148	Child Care and Development	**Fill in Blanks** __________________ __________________		CM
BP 5148.3	Preschool/Early Childhood Education			CM
AR 5148.3	Preschool/Early Childhood Education			CM
BP 7110	Facilities Master Plan			
BB 9200	Limits of Board Member Authority			

North Coast Schools

MEMORANDUM

To:	NCSMIG Member Districts
From:	Taylin Titus, Executive Director
Date:	July 2, 2026
Subject:	Notice Regarding NCSMIG Medical Program Assessment

At the Special Board Meeting held on June 29, 2026, the North Coast Schools Medical Insurance Group (NCSMIG) Board of Directors took formal action to apply an assessment to member districts based on the final 2024/25 audit results. This assessment is necessary to address a deficit within the Medical Program and to maintain the program's financial stability.

As provided in **Section 8.01 (Debts)** of the NCSMIG Joint Powers Agreement:

> "Should total claims exceed the total yearly contributions, each district may be assessed by the Board of Directors an additional amount based upon the percentage of yearly contributions paid by each district relative to the total yearly contributions paid by all districts..."

During the 2024/25 fiscal year, claims activity exceeded original projections, resulting in program expenses surpassing collected premiums. As a result, the Medical Program is currently experiencing a cash deficit that must be addressed to ensure the continued sustainability of the pool.

The Board recognizes the impact this assessment may have on member districts and did not make this decision lightly. After careful review of the program's financial condition and available alternatives, the Board determined that immediate action was necessary to protect the long-term viability of the Medical Program for all members.

While the Board hopes future program performance may create opportunities to provide credits or return funds to members, the current assessment is needed to eliminate the deficit and strengthen the program's financial position. As such, these funds should be considered permanent transfers.

Looking Ahead – 2026/2027

The Board approved a 21.7% rate increase for the 2026/27 fiscal year to address emerging cost pressures. At the same time, significant employee migration to lower-cost plan options has reduced premium revenue available to offset those increasing costs.

These challenges reflect broader trends affecting healthcare programs, insurance pools, and JPAs throughout California and the nation. In response, NCSMIG is taking proactive steps to restore and maintain the program's long-term stability.

To that end, the Board has established a Coverage Committee to evaluate our current programs and benefits structure. The committee will review initiatives that positively impact the pool's financial performance, identify programs that may no longer be cost-effective, and explore alternative strategies for delivering benefits to our members. The Board is also pursuing discussions and obtaining comparative information from similar organizations to determine whether strategic partnerships or participation within another pool or JPA could provide additional long-term value and stability for our members.

NCSMIG has faced similar challenges previously, at which time there was understandable concern regarding the future of the program. Through thoughtful planning, collaborative decision-making and the commitment of our member districts, we were able to restore stability and strengthen our offerings. During that period, we introduced valuable enhancements including programs such as Virtual Blue, which better serve the unique needs of our rural member districts.

What continues to set NCSMIG apart is that decisions are made by representatives from our local schools who understand the needs, values, and priorities of the communities we serve. The Board remains committed to making thoughtful, transparent decisions that support both the financial health of the pool and the interests of our membership.

Assessment Calculation

Based on the audited results from the 2024/25 fiscal year, the total assessment approved by the Board is $5,486,837. The assessment will be allocated among member districts in accordance with Section 8.01 of the Joint Powers Agreement and will be based on each district's proportionate share of total contributions during the audited 2024/25 fiscal year.

Assessment Formula:

- **Total Assessment Amount:** $5,486,837.00
- **District Contribution Percentage:** District's 2024/25 Contributions ÷ Total 2024/25 Member Contributions
- **District Assessment Amount:** District Contribution Percentage × Total Assessment Amount

Payment Information

Transfer Districts

HCOE will initiate a transfer on July 20 for the full assessment amount.

Cash-Pay Districts

Please remit payment by check no later than **July 31, 2026**, to:

North Coast Schools Medical Insurance Group
901 Myrtle Avenue
Eureka, CA 95501

Questions and Member Support

We understand you may have questions regarding this assessment and the Medical Program's financial condition. We welcome the opportunity to review the underlying financial information, discuss the Board's actions and address your questions.

To support member districts, NCSMIG will host Q&A sessions on July 14 and July 16. Additional meeting details will be provided in a separate communication.

Thank you for your continued partnership and commitment to NCSMIG. We remain confident that, through prudent management and the collective efforts of our member districts, we can address these challenges and position the Medical Program for long-term success.

Sincerely,

Taylin Titus

Taylin Titus

Executive Director

North Coast Schools Medical Insurance Group

North Coast Schools

MIG Assessment Q&A

Why is the assessment necessary?

- Claims costs have exceeded member contributions for several years.
- Program reserves have been significantly reduced.
- The JPA agreement requires members to share responsibility for program deficits.
- The assessment helps restore the program's financial stability.
- Claims costs have increased by approximately $9 million over the past three years.

Why wasn't the assessment identified sooner?

- Claims continued to develop throughout the year.
- The 2024/25 audit was not finalized until spring.
- Year-end financial reviews provided a more complete picture of the program's financial position.
- The transition to a new financial consultant occurred during this process.

Why are districts being assessed based on contributions?

- The assessment methodology is consistent with the JPA agreement.
- Contributions reflect each member's share of participation in the program.
- Larger contributors assume a proportionately larger share of the assessment.

Will there be another assessment?

- The goal is to avoid future assessments through the approved rate increase, program review, and ongoing financial monitoring.
- While future claim costs cannot be predicted with certainty, actions are being taken to improve the program's long-term stability.

Is the 21.7% rate increase enough?

- The approved rate increase is intended to address rising claims costs and strengthen reserves.
- We saw a large migration to a lower-cost plan during Open Enrollment, which will impact the projected revenue from the 21.7% rate increase.
- Financial performance will continue to be closely monitored.

What changes are being considered?

- The NCSMIG Coverage Committee is evaluating a range of options and will make recommendations to the Board.

- Options may include benefit modifications or changes to supplemental programs.

Why consider another pool or JPA?

- Evaluating alternatives is a standard due diligence practice.
- Comparing options helps assess competitiveness, value, and long-term sustainability.
- The Board is exploring opportunities that could strengthen member value and program stability.

How will members be kept informed?

- Board packets will continue to be sent to all member districts.
- Additional updates will be provided through email communications.

What metrics will show improvement?

Key indicators include:

- Claims-to-contribution ratio
- Reserve levels
- Net position
- Actuarial projections
- Monthly claims trends

How do we know this won't happen again?

- The Board approved a significant 21.7% rate increase to better align revenue with expenses.
- A new fiscal services team is providing enhanced financial oversight.
- The Coverage Committee has been established to review program structure.
- Strategic alternatives are being evaluated to strengthen long-term sustainability.

How does NCSMIG compare to other pools?

- Healthcare cost pressures are affecting pools and employers nationwide.
- NCSMIG is obtaining comparative pricing and program information from alternative pools.
- This review will help determine how NCSMIG's rates, benefits, and programs compare to available alternatives.

What is the assessment amount for my district?

- Individual assessment amounts were provided in the assessment schedule distributed to member districts.

2024-2025 Medical Program Assessment
Per 24-25 Audit: Change in Net Position: (5,486,837)

Districts/Charters	24-25 Member Contributions	Percentage of yearly contributions	Assessment Amount
			$ 5,486,837.00
Alder Grove	$ 968,929	2.89%	$ 158,393.48
Big Lagoon Elem	$ 41,532	0.12%	$ 6,789.35
Blue Lake Elem	$ 305,313	0.91%	$ 49,910.35
Bridgeville Elem	$ 53,796	0.16%	$ 8,794.18
Coastal Grove CS	$ 337,214	1.00%	$ 55,125.30
Cuddeback Elem	$ 294,764	0.88%	$ 48,185.88
Cutten Elem	$ 927,528	2.76%	$ 151,625.55
Ferndale Unified	$ 1,184,258	3.53%	$ 193,593.91
Fieldbrook Elem	$ 156,050	0.46%	$ 25,509.92
Fortuna Elem	$ 2,344,082	6.98%	$ 383,193.52
Fortuna High	$ 2,132,720	6.35%	$ 348,641.59
Freshwater Ele	$ 560,029	1.67%	$ 91,549.48
Fuente Nueva CS	$ 187,161	0.56%	$ 30,595.72
Garfield Elem	$ 174,896	0.52%	$ 28,590.73
Golden Eagle	$ 716,350	2.13%	$ 117,103.70
Green Point Elem	$ 20,266	0.06%	$ 3,312.94
HCOE	$ 7,309,989	21.78%	$ 1,194,984.00
Hydesville Elem	$ 244,304	0.73%	$ 39,937.05
Jacoby Creek Elem	$ 790,008	2.35%	$ 129,144.78
Junction Elem	$ 59,683	0.18%	$ 9,756.54
Klamath-Trinity	$ 2,127,651	6.34%	$ 347,812.98
Kneeland Elem	$ 5,420	0.02%	$ 886.02
Loleta Union Elem	$ 245,948	0.73%	$ 40,205.79
Maple Creek Elem	$ 35,440	0.11%	$ 5,793.47
Mattole Unified	$ 110,322	0.33%	$ 18,034.64
Middletown	$ 1,092,330	3.25%	$ 178,566.18
Northcoast Prep NPA	$ 71,122	0.21%	$ 11,626.51
Northern Humb	$ 4,218,404	12.57%	$ 689,594.08
NU Humb CS	$ 770,086	2.29%	$ 125,888.07
NU Siskiyou CS	$ 187,455	0.56%	$ 30,643.78
Orick Elem	$ 67,352	0.20%	$ 11,010.22
Pacific Union Elem	$ 952,142	2.84%	$ 155,649.27
Pacific View CS	$ 268,615	0.80%	$ 43,911.23
Rdwd Coast Mont	$ 316,839	0.94%	$ 51,794.54
Rdwd Prep CS	$ 382,606	1.14%	$ 62,545.65
Rio Dell Elem	$ 531,997	1.59%	$ 86,967.01
Scotia	$ 303,864	0.91%	$ 49,673.48
South Bay Elem	$ 946,008	2.82%	$ 154,646.52
Southern Humb	$ 1,817,874	5.42%	$ 297,172.80
Trillium CS	$ 59,030	0.18%	$ 9,649.80
Trinidad Elem	$ 244,854	0.73%	$ 40,026.96
Total	**$ 33,564,231**	**100.00%**	$ 5,486,837.00

$80,294 From COBRA
Excluded From Calculation