Mendocino Unified School District

Agenda

Regular Board Meeting

SEPTEMBER 10, 2026

MENDOCINO HIGH SCHOOL
10700 FORD STREET
MENDOCINO, CA 95460

4:30 P.M. CLOSED SESSION – VIA TELECONFERENCE
(Closed Session Public Hearing – link on page 2)

5:00 P.M. OPEN SESSION – IN PERSON at MENDOCINO HIGH & VIA TELECONFERENCE

Please click the link below to join the webinar:
https://us02web.zoom.us/j/89780781247?pwd=lLQt0SbDoZkkyqs4p3MAbCq19pnHUT.1
Passcode: 422147

Please "mute" your device during the meeting.
MUSD is not available for technical support for remote meetings.

Board Priorities

- *Develop and expand community partnerships and communication*
- *Increase learning and achievement for all students, families, and staff*
- *Plan wisely for the future while maintaining fiscal integrity*
- *Maintain and improve the physical plant*

Any writings distributed either as part of the Board packet, or within 72 hours of a meeting, can be viewed at the MUSD website at https://www.mendocinousd.org/District/3146-2026-27-Agendas.html. In compliance with Government Code section 54954.2(a) Mendocino Unified School District will, on request, make agendas available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132), and the federal rules and regulations adopted in implementation thereof. Individuals who need this agenda in an alternative format or who need a disability related modification or accommodation in order to participate in the meeting should contact, Erin Placido Exec. Assistant to the Superintendent, in writing at P.O. Box 1154, Mendocino, CA 95460 or via email at doerin@mcn.org.

MENDOCINO UNIFIED SCHOOL DISTRICT IS PROUD TO BE AN EQUAL OPPORTUNITY EMPLOYER

1. 4:30 P.M. CLOSED SESSION CALL TO ORDER AND ROLL CALL

1.1. Call to order and roll call

1.2. The President will verbally identify the agenda items to be discussed during closed session as listed below.

2. PUBLIC HEARING FOR CLOSED SESSION

Members of the public may take this opportunity to comment on closed session agenda items per Board Policy 9322. Under the requirements of the Brown Act open meeting law, members of the community wishing to address an item on the closed session agenda may do so at this time. Items not on the agenda cannot be addressed at this time. A three-minute limit is set for each speaker on all items. The total time for public input on each item is limited to 20 minutes. (Government Code 54954.3).

Join Zoom Meeting
https://us02web.zoom.us/j/84819694422?pwd=toCjPMdPERrx6vXlkDoRIarzAniEgb.1
Passcode: 793257

3. CLOSED SESSION

The Board will adjourn to closed session pursuant to Government Code 54950 - 54962.

3.1. Conference with labor negotiators (Govt. Code 54957.6) Agency Representative: Superintendent Jason Morse
Employee organizations: CEMUS, MTA bargaining units and unrepresented employees

3.2. Employment/Personnel Changes

4. 5:00 P.M. OPEN SESSION

4.1. Call to order and roll call

4.2. Closed session disclosure
Any reportable action taken during closed session will be disclosed at this time.

4.3. Approval of agenda
Items to be removed from the agenda or changes to the agenda should be done at this time.

5. SWEARING IN OF NEW STUDENT TRUSTEE

6. CONSENT AGENDA

Items on the consent agenda are passed in one motion without discussion. Any item may be pulled from the consent agenda by any member of the Board and moved to action when approving the agenda.

6.1. Approval of Warrants
- 6.1.1. 8/26/26, 9/2/26

6.2. Approval of Minutes
- 6.2.1. Board Meeting Minutes: 8/27/26

6.3. Approval of Employment/Personnel Changes
- 6.3.1. Hire, Classified Employee, 6.5 hrs/day, 10 mos/yr, effective 8/19/26
- 6.3.2. Hire, Classified Employee, 6.5 hrs/day, 10 mos/yr, effective 8/19/26
- 6.3.3. Hire, Classified Employee, 8.0 hrs/day, 10 mos/yr, effective 8/25/26
- 6.3.4. Accept Resignation, Classified Employee, 6.5 hrs/day, 10 mos/yr, effective 8/28/26
- 6.3.5. Hire, Temporary Classified Coach, stipend position, effective 8/5/26
- 6.3.6. Hire, Temporary Classified Coach, stipend position, effective 8/5/26
- 6.3.7. Hire, Temporary Classified Coach, stipend position, effective 8/5/26
- 6.3.8. Hire, Temporary Classified Coach, stipend position, effective 8/10/26
- 6.3.9. Hire, Temporary Classified Coach, stipend position, effective 8/10/26

6.3.10. Hire, Temporary Classified Coach, stipend position (unpaid), effective 8/10/26
6.3.11. Hire, Temporary Classified Coach, stipend position, effective 8/10/26
6.3.12. Hire, Temporary Classified Coach, stipend position, effective 8/10/26
6.3.13. Award, Educational Advancement, Certificated Employee from column 1 to column 3, effective 7/1/26

6.4. Approval of the Current Budget Change Report

6.5. Approval of Student Body Reports – August 2026

6.6. Approval of the MCLB Attestation – Paraprofessionals

6.7. Approval of Grant Donation Opportunities for 2026-27
6.7.1. Save the Redwood League - Redwoods Connects Grant - $6,000
6.7.2. Community Foundation's Fund for Children - $1,000 – $6,500

6.8. Approval of various outdated electronic surplus items

7. REPORTS

7.1. Student Trustee – Melea Garner

7.2. Administrative
7.2.1. Principal – Tobin Hahn
7.2.2. Superintendent – Jason Morse

7.3. Bargaining Units
7.3.1. Mendocino Unified Teachers Association (MUTA)
7.3.2. Classified Employees of Mendocino Unified Schools (CEMUS)

7.4. Board Trustee Reports

8. TIMED ITEM 5:30 P.M. - PARENT/COMMUNITY COMMENT

Items not on the agenda, but within the jurisdiction of this body, may be addressed at this time or be submitted to the Superintendent in writing for Board consideration as an agenda item. A three-minute limit is set for each speaker on all items. The total time for public input on each item is limited to 20 minutes (Government Code 54952). The Brown Act does not permit the Board to take action on any item that is not on the agenda. In addition, in order to protect the rights of all involved, complaints about employees should be addressed through the District complaint process. Speaking about a personnel issue at a Board meeting may prevent the Board from being able to act on it. Please see an administrator to initiate the complaint process.
The Board may briefly respond to public comments by asking questions to clarify the speaker's comments and refer the speaker to the Superintendent for further clarification. We thank you for your comments and participation at this meeting.

9. INFORMATION/DISCUSSION/POSSIBLE ACTION ITEMS

9.1. Mendocino Unified Construction Update
The Board will discuss the small construction projects included in Phase III of the High School Modernization Project, Water Storage Project and Solar Project.

9.2. Budget Update
Business Manager, Christina Delgado, will present the MUSD Unaudited Actual Financial Report and request approval from the Board. These mandated financial reports detail the "Unaudited Actuals" revenues and expenses for school year 2025-26. The included series of forms provides revenue and expense detail for each fund. The reports for each fund include columns that represent the "Unaudited Actuals" for the

2025-26 year. The reports for each fund also include informational columns that represent the budget for 2026-27.

9.3. Leave Request
The Board will consider a temporary leave of absence request for a classified employee currently working 8.0 hrs/day, 5 days/week, 11 mos/yr. Request is to work 8 hrs/day, 4 days/week, 11 mos/yr effective through the end of the 2026-27 school year.

9.4. Consideration of Resolution 2026- 16: Sufficiency of Instructional Materials. Each year the District is required to pass a resolution determining that each pupil in the District has sufficient textbooks or instructional materials in each core subject which are consistent with the contents of the curriculum framework and standards adopted by the State Board of Education. The resolution established the District's edibility to receive instructional material funding from the state.

9.5. Consideration of Resolution 2026-17: Adoption of the 2026-27 Budget GANN Limit.

9.6. Board Policies, Bylaws and Administrative Regulations (first reading)
9.6.1. AR 3440: Inventories (business/nonistructional operations)
9.6.2. BP 4119.24: Maintaining Appropriate Adult-Student Interactions

10. FUTURE AGENDA ITEMS

Reduced Workload, Deferred Maintenance Plan, Emergency Ops Plan, Quarterly Investment Reports, Williams Settlement, Seniority Lists

11. ADJOURNMENT

The next regular Board meeting is scheduled for **October 15, 2026 at the Albion School.**

Register 000441 - 08/27/2026 **Bank Account COUNTY - AP Checks**

Payment Id		Comment					
Check # 5054970	01		Check Amt	**506.94**	Status **Printed**	**SHEARD, LAUREL (001666 - Emp)**	
081226		APSI trianing, Food, Car rental			01- 6019- 0- 5200- 150- 1110- 1000- 0000		506.94
Check # 5054971	01		Check Amt	**30.00**	Status **Printed**	**THIESEN, COURTNEY S (001667 - Emp)**	
081326		Finger Prints			01- 0000- 0- 5814- 001- 0000- 7200- 0000		30.00
Check # 5054972	12		Check Amt	**2,019.60**	Status **Cleared**	**ADVANCED SECURITY SYSTEMS (ADVSEC/1)**	
792531		Comptche FIre Alarm			01- 8150- 0- 5800- 221- 0000- 8110- 2089		120.00
793847		District Wide Fire Alarm			01- 8150- 0- 5800- 006- 0000- 8110- 2089		106.50
					01- 8150- 0- 5800- 150- 0000- 8110- 2089		226.50
					01- 8150- 0- 5800- 220- 0000- 8110- 2089		226.50
					01- 8150- 0- 5800- 221- 0000- 8110- 2089		106.50
					01- 8150- 0- 5800- 246- 0000- 8110- 2089		106.50
					12- 6105- 0- 5800- 222- 7110- 8200- 2089		1,127.10
Check # 5054973	01		Check Amt	**412.50**	Status **Cleared**	**ALPHA ANALYTICAL LABS INC (ALPHAA/1)**	
6076217-MENUSD		Water Quality			01- 8150- 0- 5800- 001- 0000- 8110- 2096		220.00
6084905-MENUSD		MUSD Coliform			01- 8150- 0- 5800- 001- 0000- 8110- 2096		82.50
6085590-MENUSD		MUSD Coliform			01- 8150- 0- 5800- 001- 0000- 8110- 2096		110.00
Check # 5054974	01		Check Amt	**4,133.41**	Status **Cleared**	**HARDWARE TECH INC (HARDWA/1)**	
82843		Locks and Installation			01- 8150- 0- 5800- 150- 0000- 8110- 0000		4,133.41
Check # 5054975	01		Check Amt	**2,559.12**	Status **Cleared**	**CYPRESS HOLDINGS INC (HARVES/2)**	
073126		Harvest Bill			01- 0000- 0- 4300- 001- 0000- 8200- 0000		126.15
					01- 0740- 0- 4365- 001- 0000- 3600- 0000		213.26
					01- 8150- 0- 4300- 001- 0000- 8110- 0000		194.39
					01- 8150- 0- 4300- 150- 0000- 8110- 0000		864.59
					01- 8150- 0- 4300- 150- 0000- 8110- 1145		27.95
					01- 8150- 0- 4300- 150- 3800- 8110- 8168		449.15
					01- 8150- 0- 4300- 220- 0000- 8110- 0000		85.60
					01- 8150- 0- 4300- 223- 8100- 5000- 0000		17.23
					01- 8150- 0- 4300- 223- 8100- 5000- 8345		459.33
					01- 8150- 0- 4300- 246- 0000- 8110- 0000		16.68
					35- 9013- 0- 6170- 150- 0000- 8500- 9917		104.79
Check # 5054976	13		Check Amt	**298.66**	Status **Cleared**	**HOPPER DAIRY (HOPPER/1)**	
67318891		Cafe Milk, Cheese			13- 5310- 0- 4700- 001- 0000- 3700- 0000		298.66
Check # 5054977	01		Check Amt	**864.25**	Status **Cleared**	**LES SCHWAB (LESSCH/1)**	
63700492323		Tires			01- 8150- 0- 4300- 001- 0000- 8110- 0000		864.25
Check # 5054978	01		Check Amt	**773.07**	Status **Cleared**	**MATSON'S BLDG MATERIALS (MATSON/1)**	
A190168		Metal Sawhorse, Edge Banding			01- 8150- 0- 4300- 150- 0000- 8110- 0000		96.38
B175148		Poly Panels			01- 8150- 0- 4300- 150- 3800- 8110- 8315		100.32

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Source = N, Pay To = N, Payment Method = N, Starting Check Date = 8/26/2026, Ending Check Date = 9/3/2026, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

Register 000441 - 08/27/2026 **Bank Account COUNTY - AP Checks**

Payment Id		Comment					
Check # 5054978	01	Check Amt	**773.07**	Status	**Cleared**	**MATSON'S BLDG MATERIALS (MATSON/1) - continued**	
B175196		Wooden Boards			01- 8150- 0- 4300- 150- 0000- 8110- 0000		493.12
B175370		Plugs, Instant Bond			01- 8150- 0- 4300- 150- 0000- 8110- 0000		83.25
Check # 5054979	01	Check Amt	**697.50**	Status	**Cleared**	**MCN (000MCN/1)**	
2574010		District Phone Bill			01- 0000- 0- 5903- 001- 0000- 7200- 5903		697.50
Check # 5054980	01	Check Amt	**448.86**	Status	**Cleared**	**Air Quality Management District (MENAIR/1)**	
2026-27- 24-34 APP		HS Generator Permit 2026/27			01- 8150- 0- 5800- 150- 0000- 8110- 0000		448.86
Check # 5054981	35	Check Amt	**49.86**	Status	**Cleared**	**MENDO MILL (MENDOM/2)**	
5026934		White Paint			35- 9013- 0- 6170- 150- 0000- 8500- 9917		49.86
Check # 5054982	01	Check Amt	**55,746.10**	Status	**Printed**	**MENDOCINO CTY SUPERINTENDENT (MCTYSS/1)**	
INV26-00418		25/26 4Q Nurse Services			01- 0000- 0- 9500- - - -		13,909.18
INV26-00432		25/26 4Q Psych Services			01- 3327- 0- 9500- - - -		4,924.00
INV26-00432-1		25/26 4Q Psych Service			01- 6500- 0- 9500- - - -		4,772.84
INV26-00432-2		25/26 4Q Psych Services			01- 9077- 0- 9500- - - -		13,003.03
INV26-00448		25/26 4Q OT Services			01- 9077- 0- 9500- - - -		13,370.02
INV26-00460		25/26 4Q PT Services			01- 9077- 0- 9500- - - -		5,750.50
UNV26-00405		25/26 4Q SLP Services			01- 6500- 0- 9500- - - -		16.53
Check # 5054983	01	Check Amt	**226.00**	Status	**Cleared**	**MOUNTAIN FRESH SPRING WATER (MOUNTA/1)**	
042471		5 Gallon Water			01- 0794- 0- 4300- 220- 1110- 1000- 0000		87.50
042471-1		Service Charge For water			01- 0794- 0- 5800- 220- 1110- 1000- 0000		8.00
045491		5 Gallon water			01- 0794- 0- 4300- 220- 1110- 1000- 0000		122.50
045491-1		Serevice Charge for water			01- 0794- 0- 5800- 220- 1110- 1000- 0000		8.00
Check # 5054984	35	Check Amt	**3,380.25**	Status	**Cleared**	**NV5 CONSULTANTS, INC. (NV5/1)**	
535720		Solar PV Implementation Services			35- 9013- 0- 6170- 150- 0000- 8500- 1142		3,380.25
Check # 5054985	01	Check Amt	**4,758.11**	Status	**Printed**	**PACIFIC AUTOBODY & RENTAL INC (PACAUT/1)**	
1574347		Rt Rear Door Repairs -Transit			01- 0740- 0- 5600- 001- 0000- 3600- 0000		1,000.00
					01- 0740- 0- 5600- 001- 0000- 3600- 9992		3,758.11
Check # 5054986	01	Check Amt	**12.41**	Status	**Cleared**	**PG&E (00PG&E/1)**	
0983-7 STMT 81026		HS EV Bill			01- 0000- 0- 5510- 150- 0000- 8200- 7238		12.41
Check # 5054987	01	Check Amt	**44,858.93**	Status	**Cleared**	**PG&E (00PG&E/1)**	
2137-3 STMT JUL3126		District BIII			01- 0000- 0- 5510- 001- 0000- 8200- 0000		822.88
					01- 0000- 0- 5510- 150- 0000- 8200- 0000		7,319.78
					01- 0000- 0- 5510- 220- 0000- 8200- 0000		34,992.85
					01- 0000- 0- 5510- 221- 0000- 8200- 0000		243.90
					01- 0000- 0- 5510- 223- 0000- 8200- 0000		74.35
					01- 0740- 0- 5510- 001- 0000- 8200- 0000		422.70
					12- 6105- 0- 5510- 222- 7110- 8200- 0000		982.47

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Source = N, Pay To = N, Payment Method = N, Starting Check Date = 8/26/2026, Ending Check Date = 9/3/2026, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

Register 000441 - 08/27/2026 **Bank Account COUNTY - AP Checks**

Payment Id		Comment					
Check # 5054988	01		Check Amt	**569.13**	Status **Cleared**	**PG&E (00PG&E/1)**	
6230-9 STMT AUG1026		Water Tank Bill			01-0000-0-5510-001-0000-8200-9022		569.13
Check # 5054989	01		Check Amt	**1,672.13**	Status **Cleared**	**ROSSI BUILDING MATERIALS (ROSSIB/1)**	
1614601		Storge Tote			01-8150-0-4300-001-0000-8110-0000		19.64
1614631		Ceder Post and Boards			01-2600-0-4300-220-1110-4900-8342		1,323.83
1614751		Tube Building Form			01-2600-0-4300-220-1110-4900-8342		98.27
1622851		Adhesve			35-9013-0-6170-150-0000-8500-9917		29.46
1627981		Paint Plugs , Board			01-8150-0-4300-150-0000-8110-0000		88.97
1627991		Anchor			01-2600-0-4300-220-1110-4900-8342		111.96
Check # 5054990	13		Check Amt	**956.78**	Status **Cleared**	**UKIAH PAPER SUPPLY INC (UKIAHP/1)**	
581503		Cafe Paper			13-5310-0-4300-001-0000-3700-0000		956.78
Check # 5054991	13		Check Amt	**988.47**	Status **Cleared**	**US FOODS INC. SAN FRANCISCO (USFOOD/2)**	
4118592		Cafe Produce			13-5310-0-4700-001-0000-3700-0000		988.47
Check # 5054992	01		Check Amt	**152.25**	Status **Cleared**	**XEROX CORPORATION (XEROXC/2)**	
026142183		Copy Machine Rental			01-0000-0-4300-150-0000-2700-1074		37.31
					01-0000-0-5600-150-0000-2700-1074		114.94
Check # 5054993	01		Check Amt	**400.50**	Status **Cleared**	**YORKE ENGINEERING LLC (YORKEE/1)**	
51143		Storm Water Annual report			01-8150-0-5800-001-0000-8110-0000		400.50
* Break in sequence							
Check # VCH-00001283	01		Check Amt	**25.80**	Status **Printed**	**ARTER, MARCI L (000257 - Emp)**	
08112026		Postage for Transcripts			01-0794-0-5904-150-0000-2700-0000		25.80
Check # VCH-00001284	01		Check Amt	**2,752.98**	Status **Printed**	**APPLE INC (APPLEC/2)**	
MC89770190		MacBook Pro K8			01-0000-0-4400-220-0000-2420-1171		2,752.98
Check # VCH-00001285	01		Check Amt	**7,185.90**	Status **Printed**	**NICK BARBIERI TRUCKING, LLC (RWCOAS/2)**	
1300934-IN		K8 Heating Fuel			01-1100-0-5520-220-0000-8200-0000		2,034.39
1300936-IN		Bus Garage Fuel			01-0740-0-4361-001-0000-3600-0000		5,151.51
Check # VCH-00001286	68		Check Amt	**3,094.06**	Status **Printed**	**REDWOOD HEALTH SERVICES (RWHEAL/1)**	
STMT AUG 192026		Vision Clames for Aug.			69-0000-0-5800-000-0000-6000-0000		40.00
STMT AUG 192026-1		Dental Claims for Aug			68-0000-0-5800-000-0000-6000-0000		3,054.06
Check # VCH-00001287	01		Check Amt	**9,451.48**	Status **Printed**	**WAXIE SANITARY SUPPLY (009737/1)**	
84066047		Custodial Supplies			01-0000-0-4300-001-0000-8200-0000		9,451.48

Number of Items **29** **149,025.05** **Totals for Register 000441**

2027 FUND-OBJ Expense Summary / Register 000441

01-4300	15,219.85

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Source = N, Pay To = N, Payment Method = N, Starting Check Date = 8/26/2026, Ending Check Date = 9/3/2026, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

Register 000441 - Fund/Obj Expense Summary **Bank Account COUNTY - AP Checks**

2027 FUND-OBJ Expense Summary / Register 000441 (continued)

01-4361	5,151.51	
01-4365	213.26	
01-4400	2,752.98	
01-5200	506.94	
01-5510	44,458.00	
01-5520	2,034.39	
01-5600	4,873.05	
01-5800	6,303.77	
01-5814	30.00	
01-5903	697.50	
01-5904	25.80	
01-9110*		138,013.15-
01-9500	55,746.10	
Totals for Fund 01	**138,013.15**	**138,013.15-**
12-5510	982.47	
12-5800	1,127.10	
12-9110*		2,109.57-
Totals for Fund 12	**2,109.57**	**2,109.57-**
13-4300	956.78	
13-4700	1,287.13	
13-9110*		2,243.91-
Totals for Fund 13	**2,243.91**	**2,243.91-**
35-6170	3,564.36	
35-9110*		3,564.36-
Totals for Fund 35	**3,564.36**	**3,564.36-**
68-5800	3,054.06	
68-9110*		3,054.06-
Totals for Fund 68	**3,054.06**	**3,054.06-**
69-5800	40.00	
69-9110*		40.00-
Totals for Fund 69	**40.00**	**40.00-**
Totals for Register 000441	**149,025.05**	**149,025.05-**

Register 000441 - Fund/Obj Expense Summary **Bank Account COUNTY - AP Checks**

2027 FUND-OBJ Expense Summary / Register 000441 (continued)

* denotes System Generated entry

Net change to Cash 9110	**149,025.05- Credit**

Register 000441 - Fund/Obj Expense Summary **Bank Account COUNTY - AP Checks**

2027 FUND-OBJ Expense Summary / Register 000441 (continued)

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Register 000442 - 09/03/2026 **Bank Account COUNTY - AP Checks**

Payment Id		Comment					
Check # 5055408	01	Check Amt	**484.39**	Status	**Printed**	**MARTIN, AMANDA M (000130 - Emp)**	
AUG1726-1		Cube, Headphones, Classroom Supplies			01- 0794- 0- 4300- 246- 1110- 1000- 0000		146.36
AUG1726-2		Books For Albion			01- 0001- 0- 4300- 246- 1110- 1000- 8327		148.18
AUG1826		Books For Albion			01- 0001- 0- 4300- 246- 1110- 1000- 8327		189.85
Check # 5055409	01	Check Amt	**30.00**	Status	**Printed**	**SMITH, DOUGLAS M (001670 - Emp)**	
082426		Finger Prints			01- 0000- 0- 5814- 001- 0000- 7200- 0000		30.00
Check # 5055410	01	Check Amt	**1,921.39**	Status	**Printed**	**ADVANCED SECURITY SYSTEMS (ADVSEC/1)**	
794205		K8 Service Visit			01- 8150- 0- 5800- 220- 0000- 8110- 2089		1,921.39
Check # 5055411	01	Check Amt	**470.00**	Status	**Printed**	**ALPHA ANALYTICAL LABS INC (ALPHAA/1)**	
6086804-MENUSD		MUSD Coliform Test			01- 8150- 0- 5800- 001- 0000- 8110- 2096		65.00
6086998-MENUSD		MUSD Coliform Test			01- 8150- 0- 5800- 001- 0000- 8110- 2096		55.00
6087135-MENUSD		Albion Coliform Test			01- 8150- 0- 5800- 246- 0000- 8110- 2096		135.00
6087348-MENUSD		MUSD Coliform Test			01- 8150- 0- 5800- 001- 0000- 8110- 2096		215.00
Check # 5055412	01	Check Amt	**3,400.00**	Status	**Printed**	**Angie Heimann Sochacki (ANGIEH/1)**	
AUG26STMT		K8 Music -Prop 28			01- 6770- 0- 5800- 220- 1110- 1000- 8357		2,350.00
					01- 9003- 0- 5800- 220- 1110- 1000- 8357		850.00
AUG26STMT-1		Albion Music -Prop 28			01- 6770- 0- 5800- 246- 1110- 1000- 0000		200.00
Check # 5055413	01	Check Amt	**35,150.30**	Status	**Printed**	**COMMUNITY CENTER OF MENDOCINO (COMMUN/1)**	
2157		July1-31 Summer			01- 2600- 0- 5800- 220- 1110- 4900- 8346		25,544.30
2158		Aug 1-15 Summer			01- 2600- 0- 5800- 220- 1110- 4900- 8346		9,606.00
Check # 5055414	01	Check Amt	**90.63**	Status	**Printed**	**FRANCOTYP-POSTALIA, INC. (FPMAIL/1)**	
R1107452919		Postage Machine Rental			01- 0000- 0- 5600- 001- 0000- 7200- 0000		90.63
Check # 5055415	01	Check Amt	**31.58**	Status	**Printed**	**MATH LEARNING CENTER (MATHLE/1)**	
INV85260		Bridges Gr K Books			01- 0794- 0- 4300- 220- 1110- 1000- 0000		31.58
Check # 5055416	01	Check Amt	**658.88**	Status	**Printed**	**MATSON'S BLDG MATERIALS (MATSON/1)**	
B175437		Sawhorse			01- 8150- 0- 4300- 001- 0000- 8110- 0000		87.11
B175497		Supplies for Steps at Greenwood			01- 8150- 0- 4300- 222- 0000- 8110- 0000		355.77
B175513		Wood and Screws for Steps			01- 8150- 0- 4300- 222- 0000- 8110- 0000		216.00
Check # 5055417	35	Check Amt	**133.22**	Status	**Printed**	**MENDO MILL (MENDOM/2)**	
5042664		Nails			35- 9013- 0- 6170- 150- 0000- 8500- 9917		2.19
504624		Nails,Wire Wheel , Saw Blade			35- 9013- 0- 6170- 150- 0000- 8500- 9917		131.03
Check # 5055418	01	Check Amt	**3,654.00**	Status	**Printed**	**MENDOCINO WATER COMPANY (MWATER/1)**	
21309		Water Delivery, Truck Time			01- 8150- 0- 5800- 001- 0000- 8110- 0000		2,610.00
21314		Water Delivery, Truck Time			01- 8150- 0- 5800- 001- 0000- 8110- 0000		1,044.00
Check # 5055419	01	Check Amt	**130.50**	Status	**Printed**	**MOUNTAIN FRESH SPRING WATER (MOUNTA/1)**	
049178		5GL water			01- 0794- 0- 4300- 220- 1110- 1000- 0000		122.50

Register 000442 - 09/03/2026 **Bank Account COUNTY - AP Checks**

Payment Id		Comment				
Check # 5055419	01	Check Amt	**130.50**	Status **Printed**	**MOUNTAIN FRESH SPRING WATER (MOUNTA/1) - continued**	
049178-1		Delivery Fee		01- 0794- 0- 5800- 220- 1110- 1000- 0000		8.00
Check # 5055420	01	Check Amt	**39.29**	Status **Printed**	**OFFICE DEPOT (OFFICD/2)**	
479997078001		Erasers, Filler Paper		01- 0794- 0- 4300- 220- 1110- 1000- 0000		39.29
Check # 5055421	01	Check Amt	**189.01**	Status **Printed**	**OFFICE DEPOT (OFFICE/2)**	
475148774001		2nd Gr Classroom Supplies		01- 0794- 0- 4300- 220- 1110- 1000- 0000		189.01
Check # 5055422	01	Check Amt	**1,768.92**	Status **Printed**	**PG&E (00PG&E/1)**	
2483-4 AUG STMT		EV Electric Bill		01- 0000- 0- 5510- 150- 0000- 8200- 7238		1,768.92
Check # 5055423	01	Check Amt	**8,180.00**	Status **Printed**	**REDWOOD EMPIRE OFFICIALS ASSN (RWEMPI/1)**	
AUG2026 STMT		Boy-Gril Soccer,Vollyball, Football		01- 0000- 0- 5800- 150- 1110- 4200- 0000		8,180.00
Check # 5055424	01	Check Amt	**693.83**	Status **Printed**	**RHOADS AUTO PARTS INC. (RHOADS/1)**	
031640-032023		Oil Filter, Motor Oil, Disc Pads		01- 0740- 0- 4300- 001- 0000- 3600- 0000		336.79
031747-031629		Idler arm bracket, Kit		01- 8150- 0- 4300- 001- 0000- 8110- 0000		196.62
033887		Battery for Transit Van		01- 0740- 0- 4300- 001- 0000- 3600- 0000		160.42
Check # 5055425	01	Check Amt	**919.35**	Status **Printed**	**SUN LIFE FINANCIAL (SUNLIF/1)**	
SEP STMT		Sep Payment		01- - - 9526- - - -		919.35
Check # 5055426	01	Check Amt	**43.50**	Status **Printed**	**WHISPERING PINES WATER (WHISPE/2)**	
20260731		5 GL Water		01- 0794- 0- 4300- 150- 1110- 1000- 0000		43.50
* Break in sequence						
Check # VCH-00001288	01	Check Amt	**318.15**	Status **Printed**	**LUCIER, LAURA E (000022 - Emp)**	
6646637		Calculators, Notebooks		01- 0794- 0- 4300- 220- 1110- 1000- 0000		318.15
Check # VCH-00001289	01	Check Amt	**87.02**	Status **Printed**	**ROOT, MOLLY B (000233 - Emp)**	
AUG20 STMT		Pouch, Balls, Syringe		01- 0794- 0- 4300- 220- 1110- 1000- 0000		87.02
Check # VCH-00001290	01	Check Amt	**431.24**	Status **Printed**	**QUILL CORPORATION (QUILLC/2)**	
49839983		Comp Books		01- 0794- 0- 4300- 150- 1110- 1000- 0000		431.24
Check # VCH-00001291	01	Check Amt	**3,778.20**	Status **Printed**	**NICK BARBIERI TRUCKING, LLC (RWCOAS/2)**	
1304510		K8 Heating Fuel		01- 1100- 0- 5520- 220- 0000- 8200- 0000		3,778.20
Check # VCH-00001292	68	Check Amt	**2,416.02**	Status **Printed**	**REDWOOD HEALTH SERVICES (RWHEAL/1)**	
DENTAL CLAIM AUG2326		Dental Claims For Aug		68- 0000- 0- 5800- 000- 0000- 6000- 0000		2,416.02
Check # VCH-00001293	01	Check Amt	**3,015.87**	Status **Printed**	**WAXIE SANITARY SUPPLY (009737/1)**	
84083312		Brush , Graffiti Remover		01- 0000- 0- 4300- 001- 0000- 8200- 0000		3,015.87

Number of Items **25** **68,035.29** **Totals for Register 000442**

2027 FUND-OBJ Expense Summary / Register 000442

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Source = N, Pay To = N, Payment Method = N, Starting Check Date = 8/26/2026, Ending Check Date = 9/3/2026, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

Register 000442 - Fund/Obj Expense Summary **Bank Account COUNTY - AP Checks**

2027 FUND-OBJ Expense Summary / Register 000442 (continued)

01-4300	6,115.26	
01-5510	1,768.92	
01-5520	3,778.20	
01-5600	90.63	
01-5800	52,783.69	
01-5814	30.00	
01-9110*		65,486.05-
01-9526	919.35	
Totals for Fund 01	**65,486.05**	**65,486.05-**
35-6170	133.22	
35-9110*		133.22-
Totals for Fund 35	**133.22**	**133.22-**
68-5800	2,416.02	
68-9110*		2,416.02-
Totals for Fund 68	**2,416.02**	**2,416.02-**
Totals for Register 000442	**68,035.29**	**68,035.29-**

* denotes System Generated entry

Net change to Cash 9110 **68,035.29- Credit**

Bank Account COUNTY - AP Checks

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Bank Account COUNTY - AP Checks

Number of Items	**54**	**217,060.34**	**Totals for Org 046 - Mendocino Unified School District**

Mendocino Unified School District

MINUTES

Regular Board Meeting

AUGUST 27, 2026

MENDOCINO HIGH SCHOOL
10700 FORD STREET
MENDOCINO, CA 95460

4:00 P.M. CLOSED SESSION – VIA TELECONFERENCE
(Closed Session Public Hearing – link on page 2)

5:00 P.M. OPEN SESSION – IN PERSON at MENDOCINO HIGH & VIA TELECONFERENCE

Please click the link below to join the webinar:
https://us02web.zoom.us/j/88143754510?pwd=7pUhG9G63z1B2XfAHcUY0YmKgkgshL.1
Passcode: 338004

Please "mute" your device during the meeting.
MUSD is not available for technical support for remote meetings.

Board Priorities

- *Develop and expand community partnerships and communication*
- *Increase learning and achievement for all students, families, and staff*
- *Plan wisely for the future while maintaining fiscal integrity*
- *Maintain and improve the physical plant*

Any writings distributed either as part of the Board packet, or within 72 hours of a meeting, can be viewed at the MUSD website at https://www.mendocinousd.org/District/3146-2026-27-Agendas.html. In compliance with Government Code section 54954.2(a) Mendocino Unified School District will, on request, make agendas available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132), and the federal rules and regulations adopted in implementation thereof. Individuals who need this agenda in an alternative format or who need a disability related modification or accommodation in order to participate in the meeting should contact, Erin Placido Exec. Assistant to the Superintendent, in writing at P.O. Box 1154, Mendocino, CA 95460 or via email at doerin@mcn.org.

MENDOCINO UNIFIED SCHOOL DISTRICT IS PROUD TO BE AN EQUAL OPPORTUNITY EMPLOYER

1. 4:00 P.M. CLOSED SESSION CALL TO ORDER AND ROLL CALL

1.1. Call to order and roll call

The meeting was called to order at 4:00 PM. Present were Trustees Griffen, Aum, Bloyd and Schaeffer.

1.2. The President will verbally identify the agenda items to be discussed during closed session as listed below.

The president verbally identified the agenda items to be discussed.

2. PUBLIC HEARING FOR CLOSED SESSION

Members of the public may take this opportunity to comment on closed session agenda items per Board Policy 9322. Under the requirements of the Brown Act open meeting law, members of the community wishing to address an item on the closed session agenda may do so at this time. Items not on the agenda cannot be addressed at this time. A three-minute limit is set for each speaker on all items. The total time for public input on each item is limited to 20 minutes. (Government Code 54954.3).

Join Zoom Meeting
https://us02web.zoom.us/j/82470183616?pwd=t3WUeOrppoD7zY6qvOcPMWRUtbvWnW.1
Passcode: 253800

3. CLOSED SESSION

The Board will adjourn to closed session pursuant to Government Code 54950 - 54962.

3.1. Conference with labor negotiators (Govt. Code 54957.6) Agency Representative: Superintendent Jason Morse
Employee organizations: CEMUS, MTA bargaining units and unrepresented employees

3.2. Employment/Personnel Changes

3.3. Employee Discipline/Dismissal/Release

3.4. Superintendent Evaluation

4. 5:00 P.M. OPEN SESSION

4.1. Call to order and roll call

The meeting was called to order at 5:03 PM. Present were Trustees Griffen, Aum, Bloyd and Schaeffer.

4.2. Closed session disclosure
Any reportable action taken during closed session will be disclosed at this time.

Nothing was disclosed out of closed session.

4.3. Approval of agenda
Items to be removed from the agenda or changes to the agenda should be done at this time.

MSA Griffen/Aum (4/0) to approve the agenda pulling the June 9th minutes for a minor change.

5. SWEARING IN OF NEW STUDENT TRUSTEE

The student trustee was not available for this meeting.

6. CONSENT AGENDA

Items on the consent agenda are passed in one motion without discussion. Any item may be pulled from the consent agenda by any member of the Board and moved to action when approving the agenda.

6.1. Approval of Warrants
6.1.1. 6/3/26, 6/10/26, 6/17/26, 6/24/26, 7/1/26, 7/8/26, 7/15/26, 7/22/26, 7/29/26, 8/5/26, 8/12/26, 8/19/26

6.2. Approval of Minutes
6.2.1. Board Meeting Minutes: 6/4/26, 6/9/26

6.3. Approval of Employment/Personnel Changes
- 6.3.1. Accept Retirement, Classified Management, 8.0 hrs/day, 12 mos/yr, effective 9/30/26
- 6.3.2. Increase hours, Classified Management, from 5.0 hrs/day to 7.5 hrs/day, effective 8/13/26
- 6.3.3. Increase hours, Classified Employee, from 5.0 hrs/day to 7.5 hrs/day, effective 8/19/26
- 6.3.4. Hire, Temporary Certificated Summer Employee, 3.0 hrs/day, effective 6/15/26 thru 7/10/26
- 6.3.5. Hire, Temporary Certificated Summer Employee, 3.0 hrs/day, effective 6/15/26 thru 7/10/26
- 6.3.6. Hire, Temporary Classified Summer Employee, 2.0 hrs/day, effective 6/15/26 thru 7/10/26
- 6.3.7. Allow, Additional Days, Classified Management, 10 days for training, effective 6/18/26 thru 8/13/26.
- 6.3.8. Hire, Certificated Employee, 1.0 FTE, effective 8/1/26
- 6.3.9. Hire, Certificated Employee, 1.0 FTE, effective 8/13/26
- 6.3.10. Hire, Classified Employee, 8.0 hrs/day, 10 mos/yr, effective 8/19/26
- 6.3.11. Approve, Certificated Employee, return from approved leave of absence, 1.0 FTE, effective 7/1/26
- 6.3.12. Hire, Temporary Certificated Employee, .20 FTE, effective 7/1/26 thru 6/30/27
- 6.3.13. Award, Educational Advancement, Certificated Employee, from column 4 to column 5, effective 7/1/26
- 6.3.14. Increase, Classified Employee, Temporary increase in hours from 6.0 hrs/day to 7.0 hrs/day, effective 7/1/26 thru 6/11/27
- 6.3.15. Approve, Classified Employee, Temporary reduction in hours from 6.5 hrs/day, 5 days/week to 6.5 hrs/day, 3 days/week, effective 7/1/26 thru 6/11/27

6.4. Approval of the Current Budget Change Report

6.5. Approval of Student Body Reports – June & July 2026

6.6. Approval of the MUSD Quarterly Investment Reports

6.7. Approval of the MUSD Compensation Time Report

6.8. Approval of the MUSD ELOP Plan

6.9. Approval of the ASES MOU between MUSD and Community Center of Mendocino (CCM)

6.10. Approval of the 2026-27 MTA Contract

6.11. Approval of the 2026-27 CEMUS Contract

6.12. Approval of the Williams Settlement Report for 2025-26 Quarter 4

6.13. Final Approval of Board Policies, Bylaws and Administrative Regulations
- 6.13.1. BP 6151: Class Size (instruction)

MSA Aum/Bloyd to approve the consent agenda as amended.

Trustee Griffen requested a change to Item 6.9: June 9th minutes. The correction should be to Item 9.8 Model of Education. The approval should include that this is to begin the 27/28 school year.
MSA Aum/Bloyd (4/0) to approve this change.

7. REPORTS

7.1. Student Trustee – Melea Garner

Student Trustee Melea Garner was not available for this meeting. Superintendent Morse read the attached email from the student trustee.

7.2. Administrative

7.2.1. Principal – Kim Humrichouse

Principal, Kim Humrichouse, gave the attached presentation.

7.2.2. Superintendent – Jason Morse

Superintendent Morse gave an update on back to school activities. The district hosted its annual "Donut Day" on August 19th. Staff gathered in the K8 Multi-purpose room to get together for some trainings and comradery. Big shout out to our new cafeteria staff, Eric Rochester, Diane Stuber, and Isabel Martinez. They have yet to have a "normal" day. District enrollment is 404 students. We are down about 10 students compared to last year. Greenwood Preschool is up and running. There are 8 students currently enrolled. Thank you to Bram Sluis who is the new CEMUS president.

7.3. Bargaining Units

7.3.1. Mendocino Unified Teachers Association (MUTA)

There was no MUTA representation.

7.3.2. Classified Employees of Mendocino Unified Schools (CEMUS)

Bram Sluis is the new CEMUS president. He reported that in the coming months they will identify the other board representatives.

7.4. Board Trustee Reports

Trustee Griffen reported that she is the coach of the boys soccer team. Games are underway.
Trustee Bloyd reported that the Great Day in Elk takes place this weekend.

8. TIMED ITEM 5:30 P.M. - PARENT/COMMUNITY COMMENT

Items not on the agenda, but within the jurisdiction of this body, may be addressed at this time or be submitted to the Superintendent in writing for Board consideration as an agenda item. A three-minute limit is set for each speaker on all items. The total time for public input on each item is limited to 20 minutes (Government Code 54952). The Brown Act does not permit the Board to take action on any item that is not on the agenda. In addition, in order to protect the rights of all involved, complaints about employees should be addressed through the District complaint process. Speaking about a personnel issue at a Board meeting may prevent the Board from being able to act on it. Please see an administrator to initiate the complaint process.

The Board may briefly respond to public comments by asking questions to clarify the speaker's comments and refer the speaker to the Superintendent for further clarification. We thank you for your comments and participation at this meeting.

Community member Shannon Akau discussed homeschooling their youngest child but wished to discuss the 3rd grader issue at both Comptche and Albion Schools. Did not feel the community had enough information. Discussed survey results and need for keeping students enrolled at the schools.

9. INFORMATION/DISCUSSION/POSSIBLE ACTION ITEMS

9.1. Mendocino Unified Construction Update

The Board will discuss the small construction projects included in Phase III of the High School Modernization Project, Water Storage Project and Solar Project.

Superintendent Morse reported that the Solar Project has been reassessed and that the permission to operate is forthcoming. Signage and asphalt striping to begin. The Water Project item to convert well #7 to an active well was tabled at the Planning Commission meeting last week. Hydrological Study to be reviewed at the city. The pathway will be rerouted and restored. Phase III is now Fund 35 and projects are ongoing. New flooring in MCHS and new windows installed in the Band Room. Possibility of adding a tennis court next to the existing court. Discussion is ongoing. Permit in process working with Wyn Consulting to remove some non native species of plants/trees on campus.

9.2. Pop 98 Art & Music Annual Report 2025-26
Superintendent, Jason Morse, will provide the 2025-26 Prop 98 Annual Report for board approval per EC 8820(g)(4).

Superintendent Morse reported that last year funds were spent on teachers. This year it is to be used on programs. We are to spend $30,000 to fund music program and $6,000 on dance at the K8, Albion and Comptche Schools.
MSA Griffen/Aum (4/0) to approve Prop 28 Art and Music Annual Report for 2026-25

9.3. 45-Day Budget Review
Business Manager, Christina Delgado, will provide the Board with a 45-Day Revised Budget, per EC 42427(h).

Business Manager, Christina Delgado, gave the attached presentation.

9.4. Board Meeting Calendar
The Board will discuss possible changes to the board calendar.

MSA Griffen/Bloyd (4/0) to approve the changes the Board Meeting calendar.

9.5. Temporary Water Tanks
The Board will discuss the process they would like to use to surplus the temporary water tanks from the Water Storage Project.

The District has five 10,000 gallon water tanks that were used for the water project. The district no longer needs them. There has been interest from local fire departments in acquiring them from the district.
MSA Griffen/Bloyd (3/1) to offer the local fire departments the first opportunity to buy the tanks at $10,000 each.

9.6. Adoption of the Declaration of Need (DON) for Fully Qualified Educators (2026-27)
In order to be able to fill potential certificated openings in areas where the applicants are typically limited in numbers, the attached DON is required. This allows the District to fill these areas with teachers on emergency permits if needed.

MSA Aum/Griffen (4/0) to approve the Declaration of Need for 2026-27.

9.7. Consideration of Resolution 2026-13: Naming District Representatives. As required by the Office of Public School Construction (OPSC), all authorized "District Representatives" must be approved by the school board to act on behalf of the school district.

MSA Griffen/Aum (4/0) to approve Resolution 2026-13.

9.8. Consideration of Resolution 2026-14: Amend Bylaws of Northern California Schools Insurance Group (NCSIG). The Board will consider and possibly approve the resolution to approve the amendment to the NCSIG Bylaws as proposed.

MSA Griffen/Aum (4/0) to approve Resolution 2026-14.

9.9. Final Approval Board Policies, Bylaws and Administrative Regulations (information only)
9.9.1. AR 3440: Inventories (business/nonistructional operations)
9.9.2. BP 4119.24: Maintaining Appropriate Adult-Student Interactions

MSA Griffen/Bloyd (4/0) to approve as a first reading in September.

10. FUTURE AGENDA ITEMS

Enrollment Report, NCLB Attestation, GANN Resolution, Public Hearing Instructional Materials, Unaudited Actuals

11. ADJOURNMENT

The next regular Board meeting is scheduled for **September 10, 2026 at the Mendocino High School.**

The meeting was adjourned at 6:11 PM.

School Board Report
By Melea Garner

A new, fun, EPIC, school year has kicked off!

Sports

- Big week for Mendocino Sports
- 5 sports games this school week
- 3 wins against South Fork, Redwood Academy, and Willits
- Girls Volleyball v. Credo on Thursday
- Girls soccer tournament on Friday
- Boys soccer v. Sonoma Academy on Saturday
- Excited for more wins to come!

Student Concerns

- Phone pouches, specifically the times allowed to use them
- Computer shut down, still working out the kinks, but some websites that are necessary to students are still blocked

These are both big changes for the school year so some pushback is expected.

ASB Activities Things our student gov are starting to plan include..

- Club rush, a great way to integrate freshman into our programs
- Elections for freshman officers
- Spirit Week
- Homecoming


Mendocino K8
Schools
August 2026


Welcome Back!





Numbers - Albion/Comptche

Albion	
TK	1
K	2
1st	4
2nd	0
3rd	2
	9

Comptche	
TK	2
K	3
1st	4
2nd	4
3rd	0
	13

Mendocino -

TK	Chelsy	6
K	Jessica	13
1	Iana	16
2	Sasha	19
3/4	Hannah	25
3/4	Beth	25
5	Taylor	20

6	35
7	24
8	39

New Staff Members

Courtney Theisen - TK - 5th Special Education Teacher

Gabe Hernandez - School Psychologist

Mendocino Unified School District
45 Day Revision 2026-27

Board Meeting
August 27, 2026

45 Day Revision

Education Code Section 42127(h) states that, no later than 45 days after the Governor signs the annual Budget Act, districts shall make available for public preview any revisions in revenues and expenditures that the LEA decides to make reflecting the funding made available by the Budget Act. Governor Gavin Newsom signed the 2026-27 Budget Act on June 29, 2026.

Revenue & Expenditure Changes Fund 12

	Adopted Budget	Revised Budget	45-day Revision
Revenue Changes Fund 12			
Preschool CSPP Allocation - full day increase	$ 36,900	$ 93,600	$ 56,700
Cost of Care (one-time)	$ -	$ 11,280	$ 11,280
			$ 67,980
Expenditure Changes Fund 12			
Preschool part day to full day	$ 120,413	$ 199,385	$ 78,972
Preschool shortfall, increase GF Contribution			$ (10,992)

Revenue Changes Fund 01

Revenue Changes Fund 01			
Change due to Gov Budget			
SSPDBG	$ -	$ 311,150	$ 311,150
Changes not due to Gov Budget			
ASES	$ -	$ 203,483	$ 203,483
KIT 2025	$ -	$ 16,734	$ 16,734
ELOP Penalty Increase	$ -	$ (38,013)	$ (38,013)
			$ 493,353

SSPDBG- Student Support & Professional Development

ASES- After School Education & Safety

KIT- Kitchen Infrastructure and Training

ELOP- Expanded Learning Opportunities Program

Expenditure Change Fund 01

Expenditure Changes Fund 01			
Change due to Gov Budget			
SSPDBG	$ -	$ -	$ -
Changes not due to Gov Budget			
ASES	$ -	$ 203,483	$ 203,483
ELOP	$ 306,630	$ 103,147	$ (203,483)
KIT 2025			
Preschool Contribution to Full Day	$ 55,121	$ 66,113	$ 10,992
			$ 10,992

Comparison Budget-Fund 01

45 Day Revision to Adoption

	Comparison - Fund 01			
Revenue Sources	Adopted	45-Day	Variance	
LCFF Sources	9,150,958	9,150,958	-	0.00%
Federal Revenue	387,505	387,505	-	0.00%
State Revenue	1,027,834	1,521,186	493,353	48.00%
Local Revenue	545,013	545,013	-	0.00%
Transfers In	-	-	-	
Total Revenue	**11,111,311**	**11,604,663**	**493,353**	**4.44%**
Expenditures				
Certificated Salaries	4,401,878	4,399,278	(2,600)	-0.06%
Classified Salaries	2,064,808	2,064,660	(148)	-0.01%
Employee Benefits	3,111,419	3,110,694	(725)	-0.02%
Total Salaries/Benefits	9,578,105	9,574,632	(3,473)	-0.04%
S/B as % of total Expenditures	*81.0%*	*80.8%*		
Books & Supplies	424,568	433,353	8,785	2.07%
Services/Operations	1,554,501	1,564,621	10,120	0.65%
Capital Outlay	99,829	99,829	-	0.00%
Other Outgo	(6,000)	(6,000)	-	0.00%
Transfers Out	177,715	188,707	10,992	6.19%
Total Other Expenditures	2,250,613	2,280,510	29,897	1.33%
Total Expenditures	**11,828,719**	**11,855,142**	**26,424**	**0.22%**
Operating Surplus(Deficit)	**(717,408)**	**(250,479)**		

Fund Balance

Fund Balance			
Beginning Balance	2,975,760	2,975,760	
Ending Fund Balance	2,258,352	2,725,281	
Components EFB			
Revolving	10,000	10,000	
Restricted	313,501	861,872	
Required REU (4%)	473,149	474,206	
Other Designations	46,265	84,858	
Unappropriated	1,415,437	1,294,346	(121,092)

Variance Unappropriated

MCN deposit to Restricted (Tech)	(50,000)
ELOP/ASES Indiret	(5,018)
Preschool Contrib	(10,992)
Add exp to UNR	(15,430)
REU/Other Designation	(39,650)
	(121,090)

Greenwood Preschool Budget Report

	2026-27 Adopted Budget	45-Day Budget	Variance	
State Preschool - 5	36,900	93,600	56,700	
Cost of Care RS 7812 (one-time)		11,280	11,280	
Total Revenue	36,900	104,880	67,980	
Salaries	(72,045)	(109,724)	(37,679)	
Add'l Duty/Subs	-	(1,350)	(1,350)	
Benefits	(29,653)	(65,146)	(35,493)	
Total Salary/Benefits	(101,698)	(176,220)	(74,522)	
Materials/Supplies	-	(4,150)	(4,150)	may need ~$1,400/mod
Operating Services	(18,715)	(19,015)	(300)	
Total Expense	(120,413)	(199,385)	(78,972)	
Operating Surplus/Deficit	**(83,513)**	**(94,505)**	**(10,992)**	
General Fund Contribution - UNR	55,121	66,113	10,992	
GF SPED Early Intervention - 6547	28,392	28,392	-	
	83,513	94,505	10,992	
Beginning/Ending Balance	1,600	1,600		
Balance of Tides Grant for garden/grounds/playground				
Local Site Account Balances - not included above				
Greenwood Scholarship Account (9079)	6,157	6,157		
Greenwood Fundraiser (9083)	2,643	2,643		

Mendocino Unified School District
2026-27 Combined General Fund Budget Change Report
September 2026

REVENUES:	data as of:	August View 8/19/2026	Septmber View 9/4/2026	Change
REVENUE LIMIT SOURCES				
8011	State Aid - Current Year	1,685,354	1,685,354	-
8012	Education Protection Account	78,520	78,520	-
8019	EPA Prior Year Adjustment			-
8021	Homeowners' Exemptions Tax	34,470	34,470	-
8022	Timber Yield Tax	120,000	120,000	-
8029	Other Subventions/In-Lieu Taxes	60	60	-
8041	Secured Roll Taxes	7,112,554	7,112,554	-
8042	Unsecured Taxes	165,000	165,000	-
8043	Prior Years' Taxes	5,000	5,000	-
8044	Supplemental Taxes			-
8091	Revenue Limit Transfers (Def Maint Trf)	(50,000)	(50,000)	-
Total Revenue Limit Sources		9,150,958	9,150,958	-
				-
FEDERAL REVENUES				-
8181	Special Education Entitlement	89,369	89,369	-
8182	Discretionary Grants	7,655	7,655	-
8285	Interagency Contracts between LEAs			-
8290	All other Federal Revenue	290,481	290,481	-
Total Federal Revenues		387,505	387,505	-
				-
OTHER STATE REVENUES				-
8311	Other St. Apportionments Current Yr.			-
8520	State Nutrition KIT Grant	16,734	16,734	-
8550	Mandated Cost Reimbursements	21,000	21,000	-
8560	State Lottery Revenue	108,672	108,672	-
8590	All Other State Revenue	1,374,781	1,374,781	(0)
Total Other State Revenues		1,521,187	1,521,186	(0)
				-
OTHER LOCAL REVENUES				-
8622	Non-Ad Valorem Taxes	95,640	95,640	-
8631	Sale of Equipment & Supplies			-
8639	All Other Sales	50,000	50,000	-
8650	Leases and Rentals	26,900	26,900	-
8660	Interest	20,000	20,000	-
8662	Net Increase in Fair Value Investment			-
8675	Transport. Fees from Individuals			-
8677	Transportation & Interagency Services			-
8689	Other Fees and Contracts	-		-
8699	All Other Local Revenue	9,200	9,200	-
8792	Transfer of Apportionment from COE	343,273	343,273	-
Total Other Local Revenues		545,013	545,013	-
TOTAL REVENUES		11,604,663	11,604,662	(0)

		August View	Septmber View	Change
	data as of:	8/19/2026	9/4/2026	
EXPENDITURES:				
CERTIFICATED SALARIES				
1100	Teachers' Salaries	3,477,789	3,477,789	-
1200	Pupil Support Salaries	451,924	451,924	-
1300	Supervisors' and Admin Salaries	467,164	467,164	-
1900	Other Certificated Salaries	2,400	2,400	-
Total Certificated Salaries		4,399,278	4,399,278	-
				-
CLASSIFIED SALARIES				-
2100	Instructional Aides' Salaries	563,942	563,942	-
2200	Support Salaries	690,550	690,550	-
2300	Supervisors' and Admin Salaries	331,449	331,449	-
2400	Clerical and Office Salaries	464,597	464,597	-
2900	Other Classified Salaries	14,122	14,122	-
Total Classified Salaries		2,064,660	2,064,660	-
				-
EMPLOYEE BENEFITS				-
310X	STRS	1,197,131	1,197,131	-
320X	PERS	531,157	531,157	-
33XX	OASDI/Medicare	221,676	221,676	-
340X	Health & Welfare Benefits	901,905	901,905	-
350X	Unemployment Insurance	3,231	3,231	-
360X	Workers' Compensation	247,594	247,594	-
370X	Other Post-Employment Benefits	3,000	3,000	-
390X	Other Benefits (Ret. Inc. & Board bene.)	5,000	5,000	-
		-	-	-
Total Employee Benefits		3,110,694	3,110,694	-
				-
BOOKS AND SUPPLIES				-
4100	Approved Textbooks & Core Materials	37,433	37,433	-
4200	Books & Other Reference Materials			-
4300	Materials and Supplies	337,541	337,541	-
4400	Noncapitalized Equipment	58,379	58,379	-
Total Books and Supplies		433,353	433,353	-
				-
SERVICES, OTHER OPERATING EXPENSES				-
5100	Subagreements for Services			-
5200	Travel & Conference	17,200	17,200	-
5300	Dues and Memberships	24,150	24,150	-
5450	Insurance	208,061	208,061	-
5500	Operation & Housekeeping Services	456,612	456,612	-
5600	Rentals, Leases, Repairs, Improvmts	48,346	48,346	-
5700		-	-	-
5800	Consulting Svcs and Op Expenses	777,116	777,116	0
5900	Communications	33,135	33,135	-
Total Services and Other Operating Expenses		1,564,620	1,564,621	0
				-
CAPITAL OUTLAY				-
6100	Land			-
6200	Buildings/Improvement of Buildings			-
6400	Equipment / Equipment Replacement	99,829	99,829	-
Total Capital Outlay		99,829	99,829	-

		August View	Septmber View	Change
	data as of:	8/19/2026	9/4/2026	
OTHER OUTGO				
7142	County Operated ADA	-	-	-
7299	All Other Transfer Out to All Other	-	-	-
7300-7399	Transfer of Indirect Costs	(6,000)	(6,000)	-
7439	Debt Service - Principal & Interest			-
Total Other Outgo		(6,000)	(6,000)	-
				-
TOTAL EXPENDITURES		**11,666,435**	**11,666,435**	0
				-
OTHER FINANCING SOURCES AND USES				-
8919	Transfer In from MCN Fund	-	-	-
7611	Transfer Out to State Preschool Fund	(94,505)	(94,505)	(0)
7616	Transfer Out to Cafeteria	(94,202)	(94,202)	0
7619	Transfer Out Other Authorized			-
TOT. OTHER FINANCING SOURCES & USES		(188,707)	(188,707)	0
				-
NET INCREASE (DECR) IN FUND BALANCE		**(250,479)**	**(250,480)**	**(0)**
				-
FUND BALANCE, RESERVES				-
Beginning Fund Balance		2,975,760	2,975,760	-
Ending Fund Balance		**2,725,281**	**2,725,280**	(0)
				-
COMPONENTS OF ENDING FUND BALANCE				-
9711	Revolving Cash	10,000	10,000	-
9740	Restricted Balances	653,371	861,872	208,501
9789	Reserved for Econ Uncertainty	473,149	473,149	-
9780	Other Designations:			-
9780	SLIP/LUMP/Site Accts	84,858	84,858	-
				-
9790	General (Undesignated) Reserve	**1,503,902**	**1,295,401**	**(208,501)**
				-
				-
9780 Other Designations:				-
Locally Defined (Site Accts)		47,199.90	47,199.90	-
SLIP/LUMP		37,658.36	37,658.36	-
				-
		84,858.26	84,858.26	-

Transfer of Expenditures from ELOP to ASES

Restricted Balances	($000)
ELOP	219,418
Title I	-
Lottery Inst Mat'l c/o	56,190
SPED Early Intervention PS	-
SSPDDBG (6019)	361,439
Prop 28 Art/Music	13,465
KIT Grant	2,055
School Meal Support (KIT 2025)	16,734
Dual Enroll	-
LRBG	115,373
Other State	18,405
Clay Craig Grant	7,848
MediCal Reimb	
TECH FUND	50,000
FMV	
Community Foundation Grant	946
	861,872

Mendocino Unified School District

Exhibit 4222
Approved 5/15/08

Personnel

Instructional Aides/Paraprofessionals

ATTESTATION REGARDING TITLE I PARAPROFESSIONALS

1. I certify that every paraprofessional hired after January 8, 2002, and working in a program supported by Title I funds, unless he/she is exempted by law, has received a high school diploma or its equivalent and has met at least one of the following criteria pursuant to 20 USC 6319:

a. Completed at least two years of study at an institution of higher education

b. Obtained an associate's or higher degree

c. Met a rigorous standard of quality and demonstrated, through a locally determined academic assessment, knowledge of and the ability to assist in instructing either reading, writing and mathematics or reading readiness, writing readiness and mathematics readiness

2. All paraprofessionals working in a Title I program are performing duties consistent with 20 USC 6319.

Signature: _____

Title: Superintendent

Date: 9/4/26

jmorse@mcn.org

From: Kim Humrichouse <khumrichouse@mendocinousd.org>
Sent: Monday, August 31, 2026 11:10 AM
To: Jason Morse; Erin Placido
Subject: Grants to go to the board

Hello Jason and Erin,

Jordan West is applying for the Redwoods Connects Grant through Save the Redwood League for $6000. This is an environmental grant that strives to get kids out in nature and help them become stewards of the Earth.

Molly Root is applying for a grant from the Community Foundation's Fund for Children and Youth. This grant ranges from $1000 - $6500. The grant priorities that best match our goal for the woodlands is to, "promote youth leadership, mentorship, and empowerment," as well as "promote physical safety, health, and mental wellbeing of young people."

The money from both of these grants would be used for our annual Woodlands trip and other outdoor adventures if there is any extra funds.

Molly and Jordan plan to apply for comp time for writing these grants and so it must go before the board.

Thank you,

Kim Humrichouse
Principal, Mendocino K8 School

Phone: 707-937-0515
Address: 44261 Little Lake Road, P.O. Box 226, Mendocino, CA 95460
Website: https://www.mendocinousd.org/MES

Consent
For
Sept

here you go.

I have all the release forms on file.
Please take off the MUSD filters and decommission these Chromebooks.

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2025-26 Unaudited Actuals – Follow Up (9-9-2026)
Submitted by: Meg Kailikole, Business Manager
Board Meeting September 10, 2026

This summary is a follow-up to the original Board Summary for 2025-26 Unaudited Actuals. Late Tuesday, September 8, 2026, the County of Mendocino released the final data to complete our Bond Redemption and Interest Fund, or Fund 51.

The original Board Summary follows, with essentially no changes, except that the budget documents are struck out, as the new order of documents is listed below.

The budget documents that follow include:

- Original Board Summary – 2025-26 Unaudited Actuals (pages 2-5)
- 2025-26 Unaudited Actuals Certification Form (pages 6-7)
- 2025-26 Unaudited Actuals SACS Report, including Fund 51 (8-120)
    - SACS report includes all Fund forms and Supplemental forms

2025-26 Unaudited Actuals
Submitted by: Meg Kailikole, Business Manager
Board Meeting September 10, 2026

The Unaudited Actuals (UA) report is the final financial report for the just completed fiscal year, detailing the actual sources and uses of funds. It is required to be board approved and submitted to the Mendocino County Office of Education (MCOE) by September 15 of each year. By December 15 an audit of the UA financials is required to be completed by an outside accounting firm, and filed with the California Department of Education, the State Controller's Office, and MCOE. The MUSD Board of Trustees generally reviews and approves the Audit Report at its January board meeting.

In recent years, the County of Mendocino has been unable to complete their processes in a timely manner to provide school districts with all the necessary data to allow us to meet the September 15 deadline. This year, we are awaiting the final data to complete the Bond Interest and Redemption fund, or Fund 51. This is a dedicated fund held and managed by the county, that collects property tax assessments specific to the payment of principal and interest on MUSD's outstanding bonds. While we await this data, we have decided to move forward with this Board Report as Fund 51 is not expected to impact general operations. We are hopeful that we will have the data in time to update the state data collection, or SACS, in time for the September 10 board meeting. We will issue a revised SACS 2025-26 UA Report when the data becomes available.

What follows is a summary of the 2025-26 UA report, providing highlights and comparisons to the Estimated Actuals presented in June with the adoption of the 2026-27 budget.

<u>Revenues – General Fund</u>

Overall, revenues came in 5.7% better than expected at $12,021,405, compared to $11,379,008 projected at Estimated Actuals. All major source categories were higher than projected.

Revenue Sources	Estimated Actuals	Unaudited Actuals	Variance	
LCFF Sources	8,981,062	9,111,527	130,465	1.45%
Federal Revenue	415,271	454,292	39,021	9.40%
State Revenue	1,121,103	1,199,793	78,690	7.02%
Local Revenue	861,571	1,255,793	394,221	45.76%
	11,379,008	12,021,405	642,397	5.65%

LCFF Sources are made up of Property Taxes and LCFF State Aid. At about 62% of total revenue, Property Taxes are the largest source of funding and were up 1.8% over estimated actuals and up 5.1% over prior year 2024-25. LCFF State Aid makes up about 15% of total revenue and was flat with estimated actuals and up 1.4% over 2024-25. LCFF State Aid is comprised of Minimum State Aid, which is maintained at MUSD's 2013-14 award level of $1,556,031; Prior Year adjustment of $532; EPA calculated at $200 per ADA for Basic Aid districts, is set to expire on June 30, 2031, absent legislation to extend, $80,324; and District of Choice calculated at 25% of the LCFF base grant per grade span ADA, $127,932. Total LCFF $1,764,819.

LCFF Funding		2025-26		Actual vs.	
Property Taxes	**2024-25**	***Est Act***	***Actuals***	***Est Act***	***2024-25***
Secured Tax	6,586,564	6,939,077	7,014,666	75,589	428,101
Unsecured	181,206	165,000	190,514	25,514	9,308
Timber Tax	227,339	120,000	150,082	30,082	(77,257)
HO Exemption	35,652	34,470	34,470	0	(1,182)
Prior Years	9,606	6,715	6,917	202	(2,689)
Other	75	60	60	(1)	(16)
Total Property Taxes	**7,040,442**	**7,265,322**	**7,396,708**	**131,386**	**356,266**
LCFF	1,740,157	1,765,740	1,764,819	(921)	24,662
Def Maintenance Tfr	(50,000)	(50,000)	(50,000)	-	-
Total LCFF Funding	**8,730,599**	**8,981,062**	**9,111,527**	**130,465**	**380,928**

The table below shows actual Property Tax by tax type from 2015-16 through UA 2025-26, as well as projections over the multi-year period. Beginning with 2023-24, secured tax saw higher than historical increases as the county dedicated extra staff to the coastal region to get caught up on property assessments that fell behind during Covid. While it is encouraging to see an increase in revenue, we should remain cautious until we can determine what percentage increase is due to "catch up", and what is "normal" as compared to pre-Covid, when increases were in the 3-4% range. Therefore, secured tax continues to be projected at a 2.5% annual increase, until the county certifies P1 (April) and P2 (November) taxes, when changes can be made. All other tax types are held flat and will adjust with P1 and P2 changes.

Propety Tax History - by tax type													
UPDATED: 25/26 - Annual Certified (Final)											**Annual Increase**		
		Secured		**Timber Yld**		**Usecured**	**HOX**	**Prior Years**	**Other**	**Total Prop Tax**	**%**	**$**	**COLA**
	2015-16	4,603,954	3.94%	133,317	14%	150,064	44,070	1,042	108	4,932,555	4.13%	195,745	1.02%
	2016-17	4,730,042	2.74%	120,113	-10%	152,254	42,332	9,756	-	5,054,497	2.47%	121,942	0.00%
	2017-18	4,918,266	3.98%	231,362	93%	142,187	41,565	(4,941)	-	5,328,440	5.42%	273,943	1.56%
	2018-19	5,137,484	4.46%	308,392	33%	154,360	41,250	8,824	-	5,650,310	6.04%	321,870	2.71%
	2019-20	5,280,128	2.78%	206,019	-33%	166,789	40,696	5,953	98	5,699,683	0.87%	49,372	3.26%
	2020-21	5,425,158	2.75%	179,319	-13%	154,391	39,782	8,268	107	5,807,025	1.88%	107,342	2.31%
	2021-22	5,555,057	2.39%	120,820	-33%	141,147	38,103	10,254	162	5,865,543	1.01%	58,518	1.70%
	2022-23	5,722,874	3.02%	211,033	75%	158,641	41,970	1,806	162	6,136,487	4.62%	270,944	13.26%
	2023-24	6,069,522	6.06%	176,112	-17%	165,551	30,004	6,802	203	6,448,193	5.08%	311,706	8.25%
	2024-25	6,586,564	8.52%	227,339	29%	181,206	35,652	9,606	75	7,040,442	9.18%	592,249	1.07%
UA	2025-26	7,014,666	6.50%	150,082	-34%	190,514	34,470	6,917	60	7,396,709	5.06%	**356,266**	2.30%
Estimated	2026-27	7,190,033	2.50%	120,000	-20%	165,000	34,470	5,000	-	7,514,502	1.59%	**117,794**	4.31%
Property	2027-28	7,369,783	2.50%	120,000	0%	165,000	34,470	5,000	-	7,694,253	2.39%	**179,751**	3.30%
Tax	2028-29	7,554,028	2.50%	120,000	0%	165,000	34,470	5,000	-	7,878,498	2.39%	**184,245**	3.09%
		8041		8022		8042	8021	8043	8029				
	10-year avg	**4.32%**		**193,059**		**160,704**	**38,582**	**6,325**		**4.16%**			
	5-year avg	**5.30%**		**177,077**		**167,412**	**36,040**	**7,077**		**4.99%**			

Local revenue, which makes up 10.5% of total 25/26 revenue, was higher due to insurance claims, interagency services, interest, and MCN sale proceeds – payment one of four. Both federal and state revenue sources saw late award announcements that were not included in Estimated Actuals.

Expenditures and Other Uses – General Fund

Overall, total expenditures and other uses increased by 1.2% to $11,526,233. Salaries and benefits were fractionally lower -0.75%, or down $65,631, while books/supplies and services/operations together increased 1.6%, or $35,654. The largest change was in capital outlay, that increased $164k as insurance claim work was completed.

Expenditures	Estimated Actuals	Unaudited Actuals	Variance	
Certificated Salaries	4,012,489	3,941,246	(71,243)	-1.78%
Classified Salaries	1,980,007	2,004,085	24,078	1.22%
Employee Benefits	2,800,414	2,781,948	(18,466)	-0.66%
Total Salaries/Benefits	8,792,910	8,727,279	(65,631)	-0.75%
S/B as % of total Expenditure	*77.2%*	*75.7%*		
Books & Supplies	531,850	474,859	(56,991)	-10.72%
Services/Operations	1,702,363	1,795,007	92,645	5.44%
Capital Outlay	196,997	361,013	164,016	83.26%
Other Outgo	(6,000)	(6,000)	-	0.00%
Transfers Out	169,650	174,074	4,424	2.61%
Total Other Expenses	2,594,860	2,798,954	204,094	7.87%
Total Expense	11,387,770	11,526,233	138,463	1.22%

2025-26 Summary – General Fund

In summary, 2025-26 ended better than anticipated at estimated actuals. Revenues were higher by $642,397 on higher expenditures of $138,463. Overall, the ending fund balance increased by $503,934, a variance of 16.9% from projected.

Summary	Estimated Actuals	Unaudited Actuals	Variance	
Revenues	11,379,008	12,021,405	642,397	5.65%
Expenditures/Uses	11,387,770	11,526,233	138,463	1.22%
Net Increase/(Decrease)	(8,762)	495,172	503,934	
Fund Balance				
Beginning Balance	2,984,522	2,984,522		
Ending Fund Balance	2,975,760	3,479,694	503,934	16.93%
Components EFB				
Revolving	10,000	10,000		
Restricted	549,379	689,479		
Required REU (4%)	455,511	461,049		
Other Designations	46,265	93,719		
Unappropriated	1,914,605	2,225,447		

2025-26 Summary – Other Funds

Other Funds	Fund 12 Child Development	Fund 13 Cafeteria	Fund 14 Deferred Maintenance	Fund 15 Pupil Transportation Equipment	Fund 17 Special Reserve	Fund 21 Building Bond Fund	Fund 25 Developer Fee	Fund 35 OPSC State Bond Match	Fund 40 Captial Outlay - Water Projects	Fund 67 Self-Insurance Fund
2025-26 Est Act										
Beginning Balance	2,151	24,935	135,721	10	946,238	1,482,985	371,220	-	925	204,766
Revenues	48,562	268,662	334	669,795	8,499	2,400	42,842	1,693,672	870,515	103,058
Expenditures	114,583	380,023	171,047	669,795	-	1,445,369	257,493	395,233	856,404	116,000
Annual Net	(63,870)	(86,427)	(34,992)	10	954,737	40,017	156,569	1,298,439	15,036	191,824
Transfer from GF	65,470	103,523	50,000	-	-	-	-	-		-
Ending Balance	1,600	17,097	15,008	10	954,737	40,017	156,569	1,298,439	15,036	191,824
2025-26 UA										
Beginning Balance	2,151	24,935	135,721	10	946,238	1,482,985	371,220	-	925	204,766
Revenues	45,705	307,144	2,327	374,868	28,460	14,202	41,825	1,727,780	2,421,383	98,458
Expenditures	101,205	423,924	168,624	390,995	-	1,497,066	307,421	223,083	2,375,180	93,875
Annual Net	(53,349)	(91,846)	(30,576)	(16,117)	974,698	121	105,624	1,504,698	47,127	209,350
Transfer from GF	57,912	99,271	50,000	16,262	-	-	-	-	-	-
Ending Balance	4,563	7,425	19,424	144	974,698	121	105,624	1,504,698	47,127	209,350

Fund 15 – Pupil Transportation Equipment Fund is where we account for the electric busses acquired with grant funding. At the beginning of 2025-26 we had two busses to receive. During the year we received one bus and the associated grant funds of about $375,000. The remaining $16,000 was for services related to charging stations. The final bus was received in August 2026.

Fund 21 – Building/Bond Fund has been fully spent. The $121 balance is the county estimate of fourth-quarter interest, which they have not completed posting.

Fund 35 – OPSC State Bond Match Fund received state matching dollars of $1,693,672, plus interest of $36,192.42. This was offset by the required end of year, Fair Market Value accounting entry of $2,084, which will be reversed as of July 1, 2026. Final Phase 3 and remaining Solar Project costs will be accounted for in this fund.

Fund 40 – Capital Outlay Fund is where we account for the Water Project, funded by the State Water Resources Control Board. This is a reimbursement program, so revenue and expenditure are captured when reimbursement requests are approved and received.

~~The budget documents that follow include:~~

- ~~2025-26 Unaudited Actuals Certification Form (pages 5-6)~~
- ~~2025-26 Unaudited Actuals SACS Report (7-110)~~
    - ~~SACS report includes all Fund forms and Supplemental forms~~

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	56.50%
	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	$7,747,874.06
	Appropriations Subject to Limit	$7,747,874.06
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	8.12%
	Fixed-with-carry-forward indirect cost rate for use in 2027-28 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed: _____ Date of Meeting: Sep 10, 2026

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:
Jamie Main	Christina Delgado
Name	Name
Director External Fiscal	Business Manager
Title	Title
(707) 467-5043	(707) 937-5868
Telephone	Telephone
jmain@mcoe.us	cdelgado@mendocinousd.org
E-mail Address	E-mail Address

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	9,111,527.39	0.00	9,111,527.39	9,150,958.00	0.00	9,150,958.00	0.4%
2) Federal Revenue		8100-8299	33,943.07	420,349.19	454,292.26	0.00	387,505.00	387,505.00	-14.7%
3) Other State Revenue		8300-8599	97,486.23	1,102,306.43	1,199,792.66	97,200.00	930,633.69	1,027,833.69	-14.3%
4) Other Local Revenue		8600-8799	672,528.19	583,264.63	1,255,792.82	104,100.00	440,913.00	545,013.00	-56.6%
5) TOTAL, REVENUES			9,915,484.88	2,105,920.25	12,021,405.13	9,352,258.00	1,759,051.69	11,111,309.69	-7.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	3,230,788.06	710,458.34	3,941,246.40	3,582,413.18	819,464.43	4,401,877.61	11.7%
2) Classified Salaries		2000-2999	1,182,167.72	821,917.28	2,004,085.00	1,170,034.82	894,773.36	2,064,808.18	3.0%
3) Employee Benefits		3000-3999	1,715,878.40	1,066,069.29	2,781,947.69	1,884,204.00	1,227,215.38	3,111,419.38	11.8%
4) Books and Supplies		4000-4999	300,785.49	174,073.81	474,859.30	301,393.00	123,175.00	424,568.00	-10.6%
5) Services and Other Operating Expenditures		5000-5999	981,737.43	813,269.97	1,795,007.40	987,024.00	567,476.81	1,554,500.81	-13.4%
6) Capital Outlay		6000-6999	333,104.29	27,908.74	361,013.03	0.00	99,829.47	99,829.47	-72.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(49,368.26)	43,368.26	(6,000.00)	(46,946.72)	40,946.72	(6,000.00)	0.0%
9) TOTAL, EXPENDITURES			7,695,093.13	3,657,065.69	11,352,158.82	7,878,122.28	3,772,881.17	11,651,003.45	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,220,391.75	(1,551,145.44)	669,246.31	1,474,135.72	(2,013,829.48)	(539,693.76)	-180.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	26.57	0.00	26.57	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	174,101.02	0.00	174,101.02	149,323.41	28,391.67	177,715.08	2.1%
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	(1,532,662.12)	1,532,662.12	0.00	(1,806,343.31)	1,806,343.31	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,706,736.57)	1,532,662.12	(174,074.45)	(1,955,666.72)	1,777,951.64	(177,715.08)	2.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			513,655.18	(18,483.32)	495,171.86	(481,531.00)	(235,877.84)	(717,408.84)	-244.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,276,559.42	707,962.71	2,984,522.13	2,790,214.60	689,479.39	3,479,693.99	16.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			2,276,559.42	707,962.71	2,984,522.13	2,790,214.60	689,479.39	3,479,693.99	16.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,276,559.42	707,962.71	2,984,522.13	2,790,214.60	689,479.39	3,479,693.99	16.6%
2) Ending Balance, June 30 (E + F1e)			2,790,214.60	689,479.39	3,479,693.99	2,308,683.60	453,601.55	2,762,285.15	-20.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	689,479.39	689,479.39	0.00	458,204.11	458,204.11	-33.5%
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	93,718.70	0.00	93,718.70	46,265.00	0.00	46,265.00	-50.6%
Site Accounts, LUMP, SLIP	0000	9780	*93,718.70*		*93,718.70*			*0.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	461,049.33	0.00	461,049.33	473,149.00	0.00	473,149.00	2.6%
Unassigned/Unappropriated Amount		9790	2,225,446.57	0.00	2,225,446.57	1,789,269.60	(4,602.56)	1,784,667.04	-19.8%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	2,766,520.78	738,117.36	3,504,638.14				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	(5,177.00)	(5,177.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	10,000.00	0.00	10,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	339,667.80	189,224.91	528,892.71				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			3,116,188.58	922,165.27	4,038,353.85				
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	325,973.98	217,862.07	543,836.05				
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	14,823.81	14,823.81				
6) TOTAL, LIABILITIES			325,973.98	232,685.88	558,659.86				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,790,214.60	689,479.39	3,479,693.99				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,683,963.00	0.00	1,683,963.00	1,685,354.00	0.00	1,685,354.00	0.1%
Education Protection Account State Aid - Current Year		8012	80,324.00	0.00	80,324.00	78,520.00	0.00	78,520.00	-2.2%
State Aid - Prior Years		8019	532.00	0.00	532.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	34,470.34	0.00	34,470.34	34,470.00	0.00	34,470.00	0.0%
Timber Yield Tax		8022	150,081.82	0.00	150,081.82	120,000.00	0.00	120,000.00	-20.0%
Other Subventions/In-Lieu Taxes		8029	59.50	0.00	59.50	60.00	0.00	60.00	0.8%
County & District Taxes									
Secured Roll Taxes		8041	7,014,665.60	0.00	7,014,665.60	7,112,554.00	0.00	7,112,554.00	1.4%
Unsecured Roll Taxes		8042	190,513.92	0.00	190,513.92	165,000.00	0.00	165,000.00	-13.4%
Prior Years' Taxes		8043	6,917.21	0.00	6,917.21	5,000.00	0.00	5,000.00	-27.7%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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			9,161,527.39	0.00	9,161,527.39	9,200,958.00	0.00	9,200,958.00	0.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(50,000.00)		(50,000.00)	(50,000.00)		(50,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			9,111,527.39	0.00	9,111,527.39	9,150,958.00	0.00	9,150,958.00	0.4%
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	94,937.71	94,937.71	0.00	89,369.00	89,369.00	-5.9%
Special Education Discretionary Grants		8182	0.00	7,581.00	7,581.00	0.00	7,655.00	7,655.00	1.0%
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		251,420.48	251,420.48		236,845.00	236,845.00	-5.8%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		26,997.00	26,997.00		18,705.00	18,705.00	-30.7%
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		15,404.00	15,404.00		18,269.00	18,269.00	18.6%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	33,943.07	24,009.00	57,952.07	0.00	16,662.00	16,662.00	-71.2%
TOTAL, FEDERAL REVENUE			33,943.07	420,349.19	454,292.26	0.00	387,505.00	387,505.00	-14.7%
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	8,366.77	8,366.77	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	20,679.00	0.00	20,679.00	21,000.00	0.00	21,000.00	1.6%
Lottery - Unrestricted and Instructional Materials		8560	75,570.73	33,502.45	109,073.18	76,200.00	32,472.00	108,672.00	-0.4%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		293,006.00	293,006.00		276,057.63	276,057.63	-5.8%
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		106,629.42	106,629.42		60,000.00	60,000.00	-43.7%
Arts and Music in Schools (Prop 28)	6770	8590		76,737.00	76,737.00		72,057.00	72,057.00	-6.1%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,236.50	584,064.79	585,301.29	0.00	490,047.06	490,047.06	-16.3%
TOTAL, OTHER STATE REVENUE			97,486.23	1,102,306.43	1,199,792.66	97,200.00	930,633.69	1,027,833.69	-14.3%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	93,756.60	93,756.60	0.00	95,640.00	95,640.00	2.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	50,000.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Leases and Rentals		8650	31,735.00	0.00	31,735.00	26,900.00	0.00	26,900.00	-15.2%
Interest		8660	104,125.67	0.00	104,125.67	20,000.00	0.00	20,000.00	-80.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	(22,519.00)	(22,519.00)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	34,112.00	34,112.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,328.76	0.00	1,328.76	0.00	0.00	0.00	-100.0%
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	535,338.76	158,447.84	693,786.60	7,200.00	2,000.00	9,200.00	-98.7%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		269,467.19	269,467.19		343,273.00	343,273.00	27.4%
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			672,528.19	583,264.63	1,255,792.82	104,100.00	440,913.00	545,013.00	-56.6%
TOTAL, REVENUES			9,915,484.88	2,105,920.25	12,021,405.13	9,352,258.00	1,759,051.69	11,111,309.69	-7.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	2,664,247.07	497,400.74	3,161,647.81	3,022,320.69	458,068.23	3,480,388.92	10.1%
Certificated Pupil Support Salaries		1200	143,886.30	171,892.08	315,778.38	167,325.66	284,598.61	451,924.27	43.1%
Certificated Supervisors' and Administrators' Salaries		1300	409,845.69	41,165.52	451,011.21	390,366.83	76,797.59	467,164.42	3.6%
Other Certificated Salaries		1900	12,809.00	0.00	12,809.00	2,400.00	0.00	2,400.00	-81.3%
TOTAL, CERTIFICATED SALARIES			3,230,788.06	710,458.34	3,941,246.40	3,582,413.18	819,464.43	4,401,877.61	11.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	155,444.88	408,328.67	563,773.55	141,084.58	422,857.56	563,942.14	0.0%
Classified Support Salaries		2200	231,848.07	412,026.03	643,874.10	218,034.45	471,915.80	689,950.25	7.2%
Classified Supervisors' and Administrators' Salaries		2300	381,163.19	853.74	382,016.93	332,196.92	0.00	332,196.92	-13.0%
Clerical, Technical and Office Salaries		2400	402,087.14	708.84	402,795.98	464,596.76	0.00	464,596.76	15.3%
Other Classified Salaries		2900	11,624.44	0.00	11,624.44	14,122.11	0.00	14,122.11	21.5%
TOTAL, CLASSIFIED SALARIES			1,182,167.72	821,917.28	2,004,085.00	1,170,034.82	894,773.36	2,064,808.18	3.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	596,073.77	485,817.48	1,081,891.25	670,005.11	527,125.82	1,197,130.93	10.7%
PERS		3201-3202	303,459.82	209,058.93	512,518.75	294,933.38	236,223.50	531,156.88	3.6%
OASDI/Medicare/Alternative		3301-3302	133,715.99	69,158.59	202,874.58	141,453.89	80,317.33	221,771.22	9.3%
Health and Welfare Benefits		3401-3402	527,189.89	251,232.36	778,422.25	585,367.72	317,136.96	902,504.68	15.9%
Unemployment Insurance		3501-3502	2,029.92	719.62	2,749.54	2,376.22	856.59	3,232.81	17.6%
Workers' Compensation		3601-3602	141,531.01	50,082.31	191,613.32	182,067.68	65,555.18	247,622.86	29.2%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
OPEB, Allocated		3701-3702	1,978.00	0.00	1,978.00	3,000.00	0.00	3,000.00	51.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	9,900.00	0.00	9,900.00	5,000.00	0.00	5,000.00	-49.5%
TOTAL, EMPLOYEE BENEFITS			1,715,878.40	1,066,069.29	2,781,947.69	1,884,204.00	1,227,215.38	3,111,419.38	11.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	940.15	52,396.39	53,336.54	0.00	35,000.00	35,000.00	-34.4%
Books and Other Reference Materials		4200	1,486.90	927.30	2,414.20	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	220,196.64	87,198.59	307,395.23	248,745.00	88,175.00	336,920.00	9.6%
Noncapitalized Equipment		4400	78,161.80	33,551.53	111,713.33	52,648.00	0.00	52,648.00	-52.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			300,785.49	174,073.81	474,859.30	301,393.00	123,175.00	424,568.00	-10.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	12,449.91	24,762.12	37,212.03	11,700.00	500.00	12,200.00	-67.2%
Dues and Memberships		5300	17,759.31	0.00	17,759.31	24,150.00	0.00	24,150.00	36.0%
Insurance		5400 - 5499	193,794.13	0.00	193,794.13	208,061.00	0.00	208,061.00	7.4%
Operations and Housekeeping Services		5500	418,210.52	0.00	418,210.52	451,545.00	3,000.00	454,545.00	8.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,555.18	21,986.90	42,542.08	26,046.00	22,700.00	48,746.00	14.6%
Transfers of Direct Costs		5710	(49,554.04)	49,554.04	0.00	2,483.19	(2,483.19)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	329,741.99	715,766.91	1,045,508.90	231,848.81	541,840.00	773,688.81	-26.0%
Communications		5900	38,780.43	1,200.00	39,980.43	31,190.00	1,920.00	33,110.00	-17.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			981,737.43	813,269.97	1,795,007.40	987,024.00	567,476.81	1,554,500.81	-13.4%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	20,000.00	22,000.00	42,000.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	258,120.44	0.00	258,120.44	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	54,983.85	5,908.74	60,892.59	0.00	99,829.47	99,829.47	63.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, CAPITAL OUTLAY			333,104.29	27,908.74	361,013.03	0.00	99,829.47	99,829.47	-72.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(43,368.26)	43,368.26	0.00	(40,946.72)	40,946.72	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(6,000.00)	0.00	(6,000.00)	(6,000.00)	0.00	(6,000.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(49,368.26)	43,368.26	(6,000.00)	(46,946.72)	40,946.72	(6,000.00)	0.0%
TOTAL, EXPENDITURES			7,695,093.13	3,657,065.69	11,352,158.82	7,878,122.28	3,772,881.17	11,651,003.45	2.6%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	26.57	0.00	26.57	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			26.57	0.00	26.57	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	57,911.55	0.00	57,911.55	55,121.07	28,391.67	83,512.74	44.2%
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	99,270.53	0.00	99,270.53	94,202.34	0.00	94,202.34	-5.1%
Other Authorized Interfund Transfers Out		7619	16,918.94	0.00	16,918.94	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			174,101.02	0.00	174,101.02	149,323.41	28,391.67	177,715.08	2.1%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(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	(1,532,662.12)	1,532,662.12	0.00	(1,806,343.31)	1,806,343.31	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			(1,532,662.12)	1,532,662.12	0.00	(1,806,343.31)	1,806,343.31	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(1,706,736.57)	1,532,662.12	(174,074.45)	(1,955,666.72)	1,777,951.64	(177,715.08)	2.1%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	9,111,527.39	0.00	9,111,527.39	9,150,958.00	0.00	9,150,958.00	0.4%
2) Federal Revenue		8100-8299	33,943.07	420,349.19	454,292.26	0.00	387,505.00	387,505.00	-14.7%
3) Other State Revenue		8300-8599	97,486.23	1,102,306.43	1,199,792.66	97,200.00	930,633.69	1,027,833.69	-14.3%
4) Other Local Revenue		8600-8799	672,528.19	583,264.63	1,255,792.82	104,100.00	440,913.00	545,013.00	-56.6%
5) TOTAL, REVENUES			9,915,484.88	2,105,920.25	12,021,405.13	9,352,258.00	1,759,051.69	11,111,309.69	-7.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		3,865,250.59	1,835,731.51	5,700,982.10	4,318,835.66	1,801,351.95	6,120,187.61	7.4%
2) Instruction - Related Services	2000-2999		988,391.17	109,869.70	1,098,260.87	1,002,545.28	121,962.00	1,124,507.28	2.4%
3) Pupil Services	3000-3999		756,309.84	505,831.15	1,262,140.99	707,869.37	469,364.76	1,177,234.13	-6.7%
4) Ancillary Services	4000-4999		218,690.60	291,145.55	509,836.15	207,000.95	285,000.00	492,000.95	-3.5%
5) Community Services	5000-5999		9,079.04	3,166.57	12,245.61	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		993,970.88	57,339.26	1,051,310.14	1,058,296.29	40,946.72	1,099,243.01	4.6%
8) Plant Services	8000-8999		863,401.01	853,981.95	1,717,382.96	583,574.73	1,054,255.74	1,637,830.47	-4.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,695,093.13	3,657,065.69	11,352,158.82	7,878,122.28	3,772,881.17	11,651,003.45	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,220,391.75	(1,551,145.44)	669,246.31	1,474,135.72	(2,013,829.48)	(539,693.76)	-180.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	26.57	0.00	26.57	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	174,101.02	0.00	174,101.02	149,323.41	28,391.67	177,715.08	2.1%
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	(1,532,662.12)	1,532,662.12	0.00	(1,806,343.31)	1,806,343.31	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,706,736.57)	1,532,662.12	(174,074.45)	(1,955,666.72)	1,777,951.64	(177,715.08)	2.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			513,655.18	(18,483.32)	495,171.86	(481,531.00)	(235,877.84)	(717,408.84)	-244.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,276,559.42	707,962.71	2,984,522.13	2,790,214.60	689,479.39	3,479,693.99	16.6%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,276,559.42	707,962.71	2,984,522.13	2,790,214.60	689,479.39	3,479,693.99	16.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,276,559.42	707,962.71	2,984,522.13	2,790,214.60	689,479.39	3,479,693.99	16.6%
2) Ending Balance, June 30 (E + F1e)			2,790,214.60	689,479.39	3,479,693.99	2,308,683.60	453,601.55	2,762,285.15	-20.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	689,479.39	689,479.39	0.00	458,204.11	458,204.11	-33.5%
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	93,718.70	0.00	93,718.70	46,265.00	0.00	46,265.00	-50.6%
Site Accounts, LUMP, SLIP	0000	9780	*93,718.70*		*93,718.70*			*0.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	461,049.33	0.00	461,049.33	473,149.00	0.00	473,149.00	2.6%
Unassigned/Unappropriated Amount		9790	2,225,446.57	0.00	2,225,446.57	1,789,269.60	(4,602.56)	1,784,667.04	-19.8%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	78,285.73	47,713.36
6019	Student Support and Professional Development Discretionary Block Grant	114,267.37	84,267.37
6266	Educator Effectiveness, FY 2021-22	30,066.40	30,066.40
6300	Lottery: Instructional Materials	64,664.43	62,136.43
6547	Special Education Early Intervention Preschool Grant	18,396.47	11,880.04
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	4,812.06	13,467.91
7029	Child Nutrition: Food Service Staff Training Funds	2,054.99	2,054.99
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	555.17	555.17
7041	Child Nutrition: Kitchen Infrastructure Upgrades, Staffing, Training, and Procurement Funds (2025 KIT Funds)	8,366.77	8,366.77
7339	Dual Enrollment Opportunities	144,680.99	0.00
7415	Classified School Employee Summer Assistance Program	6,085.76	6,085.76
7435	Learning Recovery Emergency Block Grant	139,242.66	112,565.26
7810	Other Restricted State	18,050.33	19,094.39
9010	Other Restricted Local	59,950.26	59,950.26
Total, Restricted Balance		689,479.39	458,204.11

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	123,282.42	135,000.00	9.5%
5) TOTAL, REVENUES			123,282.42	135,000.00	9.5%
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	92,552.38	135,000.00	45.9%
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			92,552.38	135,000.00	45.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,730.04	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,730.04	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	144,952.44	175,682.48	21.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			144,952.44	175,682.48	21.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			144,952.44	175,682.48	21.2%
2) Ending Balance, June 30 (E + F1e)			175,682.48	175,682.48	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	175,682.48	175,682.48	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	175,682.48		
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			175,682.48		
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)			175,682.48		
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	73.25	0.00	-100.0%
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	123,209.17	135,000.00	9.6%
TOTAL, REVENUES			123,282.42	135,000.00	9.5%
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	92,552.38	135,000.00	45.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			92,552.38	135,000.00	45.9%
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			92,552.38	135,000.00	45.9%
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	123,282.42	135,000.00	9.5%
5) TOTAL, REVENUES			123,282.42	135,000.00	9.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		92,552.38	135,000.00	45.9%
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			92,552.38	135,000.00	45.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,730.04	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,730.04	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	144,952.44	175,682.48	21.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			144,952.44	175,682.48	21.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			144,952.44	175,682.48	21.2%
2) Ending Balance, June 30 (E + F1e)			175,682.48	175,682.48	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	175,682.48	175,682.48	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	175,682.48	175,682.48
Total, Restricted Balance		175,682.48	175,682.48

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	45,705.30	36,900.00	-19.3%
5) TOTAL, REVENUES			45,705.30	36,900.00	-19.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	56,707.79	72,044.98	27.0%
3) Employee Benefits		3000-3999	21,449.06	29,652.76	38.2%
4) Books and Supplies		4000-4999	3,597.89	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	19,450.04	18,715.00	-3.8%
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			101,204.78	120,412.74	19.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(55,499.48)	(83,512.74)	50.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	57,911.55	83,512.74	44.2%
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			57,911.55	83,512.74	44.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,412.07	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,150.81	4,562.88	112.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,150.81	4,562.88	112.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,150.81	4,562.88	112.1%
2) Ending Balance, June 30 (E + F1e)			4,562.88	4,562.88	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	2,905.07	2,905.07	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	1,667.81	1,667.81	0.0%
Tides Grant	0000	9780	*1,600.00*		
Other	0000	9780	*67.81*		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(10.00)	(10.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,327.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	(10.00)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	67.81		
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			7,385.62		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,822.74		
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			2,822.74		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			4,562.88		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	507.85	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(37.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	45,234.45	36,900.00	-18.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			45,705.30	36,900.00	-19.3%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, REVENUES			45,705.30	36,900.00	-19.3%
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	56,707.79	72,044.98	27.0%
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			56,707.79	72,044.98	27.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	14,121.15	19,020.14	34.7%
OASDI/Medicare/Alternative		3301-3302	4,338.26	5,511.52	27.0%
Health and Welfare Benefits		3401-3402	987.87	2,325.00	135.4%
Unemployment Insurance		3501-3502	28.31	36.02	27.2%
Workers' Compensation		3601-3602	1,973.47	2,760.08	39.9%
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			21,449.06	29,652.76	38.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,597.89	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,597.89	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	301.25	0.00	-100.0%
Dues and Memberships		5300	242.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,827.36	14,050.00	9.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	817.66	500.00	-38.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,126.56	2,245.00	-45.6%
Communications		5900	1,135.21	1,920.00	69.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,450.04	18,715.00	-3.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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			101,204.78	120,412.74	19.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	57,911.55	83,512.74	44.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			57,911.55	83,512.74	44.2%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			57,911.55	83,512.74	44.2%

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	45,705.30	36,900.00	-19.3%
5) TOTAL, REVENUES			45,705.30	36,900.00	-19.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		82,579.52	101,697.74	23.2%
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		18,625.26	18,715.00	0.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			101,204.78	120,412.74	19.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(55,499.48)	(83,512.74)	50.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	57,911.55	83,512.74	44.2%
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			57,911.55	83,512.74	44.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,412.07	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,150.81	4,562.88	112.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,150.81	4,562.88	112.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,150.81	4,562.88	112.1%
2) Ending Balance, June 30 (E + F1e)			4,562.88	4,562.88	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	2,905.07	2,905.07	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	1,667.81	1,667.81	0.0%
Tides Grant	0000	9780	*1,600.00*		
Other	0000	9780	*67.81*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(10.00)	(10.00)	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	2,905.07	2,905.07
Total, Restricted Balance		2,905.07	2,905.07

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	193,251.63	164,700.00	-14.8%
3) Other State Revenue		8300-8599	107,865.15	106,800.00	-1.0%
4) Other Local Revenue		8600-8799	6,027.13	5,000.00	-17.0%
5) TOTAL, REVENUES			307,143.91	276,500.00	-10.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	148,206.32	131,723.92	-11.1%
3) Employee Benefits		3000-3999	80,724.05	86,339.98	7.0%
4) Books and Supplies		4000-4999	180,136.04	151,500.00	-15.9%
5) Services and Other Operating Expenditures		5000-5999	8,857.63	12,235.00	38.1%
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	6,000.00	6,000.00	0.0%
9) TOTAL, EXPENDITURES			423,924.04	387,798.90	-8.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(116,780.13)	(111,298.90)	-4.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	99,270.53	94,202.34	-5.1%
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			99,270.53	94,202.34	-5.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,509.60)	(17,096.56)	-2.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,934.57	7,424.97	-70.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,934.57	7,424.97	-70.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,934.57	7,424.97	-70.2%
2) Ending Balance, June 30 (E + F1e)			7,424.97	(9,671.59)	-230.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	7,039.97	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	385.00	60.00	-84.4%
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	(9,731.59)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(42,942.33)		
1) Fair Value Adjustment to Cash in County Treasury		9111	60.00		
b) in Banks		9120	325.00		
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	51,412.18		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	7,039.97		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			15,894.82		
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	8,469.85		
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			8,469.85		
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)			7,424.97		
FEDERAL REVENUE					
Child Nutrition Programs		8220	178,109.65	164,700.00	-7.5%
Donated Food Commodities		8221	15,141.98	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			193,251.63	164,700.00	-14.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	107,865.15	106,800.00	-1.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			107,865.15	106,800.00	-1.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	5,712.13	5,000.00	-12.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	315.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,027.13	5,000.00	-17.0%
TOTAL, REVENUES			307,143.91	276,500.00	-10.0%
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	142,518.89	76,619.90	-46.2%
Classified Supervisors' and Administrators' Salaries		2300	5,687.43	55,104.02	868.9%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
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			148,206.32	131,723.92	-11.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	31,775.91	34,775.66	9.4%
OASDI/Medicare/Alternative		3301-3302	10,275.74	10,077.04	-1.9%
Health and Welfare Benefits		3401-3402	33,946.37	36,375.00	7.2%
Unemployment Insurance		3501-3502	67.18	65.86	-2.0%
Workers' Compensation		3601-3602	4,658.85	5,046.42	8.3%
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			80,724.05	86,339.98	7.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	17,096.62	20,500.00	19.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	163,039.42	131,000.00	-19.7%
TOTAL, BOOKS AND SUPPLIES			180,136.04	151,500.00	-15.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	40.35	1,000.00	2,378.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	1,000.00	New
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	8,817.28	10,235.00	16.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,857.63	12,235.00	38.1%
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	6,000.00	6,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,000.00	6,000.00	0.0%
TOTAL, EXPENDITURES			423,924.04	387,798.90	-8.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	99,270.53	94,202.34	-5.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			99,270.53	94,202.34	-5.1%
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)			99,270.53	94,202.34	-5.1%

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	193,251.63	164,700.00	-14.8%
3) Other State Revenue		8300-8599	107,865.15	106,800.00	-1.0%
4) Other Local Revenue		8600-8799	6,027.13	5,000.00	-17.0%
5) TOTAL, REVENUES			307,143.91	276,500.00	-10.0%
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		417,924.04	381,798.90	-8.6%
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		6,000.00	6,000.00	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			423,924.04	387,798.90	-8.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(116,780.13)	(111,298.90)	-4.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	99,270.53	94,202.34	-5.1%
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			99,270.53	94,202.34	-5.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,509.60)	(17,096.56)	-2.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,934.57	7,424.97	-70.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,934.57	7,424.97	-70.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,934.57	7,424.97	-70.2%
2) Ending Balance, June 30 (E + F1e)			7,424.97	(9,671.59)	-230.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	7,039.97	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	385.00	60.00	-84.4%
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	(9,731.59)	New

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	325.00	0.00
9010	Other Restricted Local	60.00	60.00
Total, Restricted Balance		385.00	60.00

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	50,000.00	50,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,327.01	0.00	-100.0%
5) TOTAL, REVENUES			52,327.01	50,000.00	-4.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	15,977.60	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	150,130.25	0.00	-100.0%
6) Capital Outlay		6000-6999	2,516.34	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			168,624.19	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(116,297.18)	50,000.00	-143.0%
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)			(116,297.18)	50,000.00	-143.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	135,720.81	19,423.63	-85.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			135,720.81	19,423.63	-85.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			135,720.81	19,423.63	-85.7%
2) Ending Balance, June 30 (E + F1e)			19,423.63	69,423.63	257.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	19,450.63	69,450.63	257.1%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(27.00)	(27.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	19,272.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	(27.00)		
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	178.35		
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			19,423.63		
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)			19,423.63		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	50,000.00	50,000.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			50,000.00	50,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,144.01	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(817.00)	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			2,327.01	0.00	-100.0%
TOTAL, REVENUES			52,327.01	50,000.00	-4.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,940.89	0.00	-100.0%
Noncapitalized Equipment		4400	13,036.71	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			15,977.60	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,785.55	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	136,344.70	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			150,130.25	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	2,516.34	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,516.34	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			168,624.19	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	50,000.00	50,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,327.01	0.00	-100.0%
5) TOTAL, REVENUES			52,327.01	50,000.00	-4.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		168,624.19	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			168,624.19	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(116,297.18)	50,000.00	-143.0%
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)			(116,297.18)	50,000.00	-143.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	135,720.81	19,423.63	-85.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			135,720.81	19,423.63	-85.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			135,720.81	19,423.63	-85.7%
2) Ending Balance, June 30 (E + F1e)			19,423.63	69,423.63	257.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	19,450.63	69,450.63	257.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(27.00)	(27.00)	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	374,995.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	(126.87)	0.00	-100.0%
5) TOTAL, REVENUES			374,868.13	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	16,000.48	0.00	-100.0%
6) Capital Outlay		6000-6999	374,995.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			390,995.48	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,127.35)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	16,261.65	0.00	-100.0%
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			16,261.65	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			134.30	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9.96	144.26	1,348.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9.96	144.26	1,348.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9.96	144.26	1,348.4%
2) Ending Balance, June 30 (E + F1e)			144.26	144.26	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	153.26	153.26	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(9.00)	(9.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,295.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	(9.00)		
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	58.26		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,344.74		
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	6,200.48		
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			6,200.48		
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)			144.26		
OTHER STATE REVENUE					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	374,995.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			374,995.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	(117.87)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(9.00)	0.00	-100.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(126.87)	0.00	-100.0%
TOTAL, REVENUES			374,868.13	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,200.48	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,800.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,000.48	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	374,995.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			374,995.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			390,995.48	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	16,261.65	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			16,261.65	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			16,261.65	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	374,995.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	(126.87)	0.00	-100.0%
5) TOTAL, REVENUES			374,868.13	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		390,995.48	0.00	-100.0%
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			390,995.48	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(16,127.35)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	16,261.65	0.00	-100.0%
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			16,261.65	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			134.30	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9.96	144.26	1,348.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9.96	144.26	1,348.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9.96	144.26	1,348.4%
2) Ending Balance, June 30 (E + F1e)			144.26	144.26	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	153.26	153.26	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(9.00)	(9.00)	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	28,460.07	16,000.00	-43.8%
5) TOTAL, REVENUES			28,460.07	16,000.00	-43.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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)			28,460.07	16,000.00	-43.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			28,460.07	16,000.00	-43.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	946,237.98	974,698.05	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			946,237.98	974,698.05	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			946,237.98	974,698.05	3.0%
2) Ending Balance, June 30 (E + F1e)			974,698.05	990,698.05	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	976,045.05	992,045.05	1.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1,347.00)	(1,347.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	967,095.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,347.00)		
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	8,949.73		
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			974,698.05		
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)			974,698.05		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	35,308.07	16,000.00	-54.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(6,848.00)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			28,460.07	16,000.00	-43.8%
TOTAL, REVENUES			28,460.07	16,000.00	-43.8%
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	28,460.07	16,000.00	-43.8%
5) TOTAL, REVENUES			28,460.07	16,000.00	-43.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	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)			28,460.07	16,000.00	-43.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			28,460.07	16,000.00	-43.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	946,237.98	974,698.05	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			946,237.98	974,698.05	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			946,237.98	974,698.05	3.0%
2) Ending Balance, June 30 (E + F1e)			974,698.05	990,698.05	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	976,045.05	992,045.05	1.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1,347.00)	(1,347.00)	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	14,202.33	0.00	-100.0%
5) TOTAL, REVENUES			14,202.33	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	90,979.20	0.00	-100.0%
3) Employee Benefits		3000-3999	46,650.21	0.00	-100.0%
4) Books and Supplies		4000-4999	571.90	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	13,260.84	0.00	-100.0%
6) Capital Outlay		6000-6999	1,345,603.97	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,497,066.12	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,482,863.79)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,482,863.79)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,482,985.06	121.27	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,482,985.06	121.27	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,482,985.06	121.27	-100.0%
2) Ending Balance, June 30 (E + F1e)			121.27	121.27	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	121.27	121.27	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,373.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	(21.00)		
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	142.27		
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			15,495.12		
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	15,373.85		
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			15,373.85		
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)			121.27		
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	23,141.33	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(8,939.00)	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			14,202.33	0.00	-100.0%
TOTAL, REVENUES			14,202.33	0.00	-100.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	90,979.20	0.00	-100.0%
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			90,979.20	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	24,391.56	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	6,362.49	0.00	-100.0%
Health and Welfare Benefits		3401-3402	12,960.24	0.00	-100.0%
Unemployment Insurance		3501-3502	41.61	0.00	-100.0%
Workers' Compensation		3601-3602	2,894.31	0.00	-100.0%
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			46,650.21	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	571.90	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			571.90	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	13,260.84	0.00	-100.0%
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			13,260.84	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	968,697.75	0.00	-100.0%
Buildings and Improvements of Buildings		6200	376,906.22	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,345,603.97	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			1,497,066.12	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,202.33	0.00	-100.0%
5) TOTAL, REVENUES			14,202.33	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		1,497,066.12	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,497,066.12	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,482,863.79)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,482,863.79)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,482,985.06	121.27	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,482,985.06	121.27	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,482,985.06	121.27	-100.0%
2) Ending Balance, June 30 (E + F1e)			121.27	121.27	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	121.27	121.27	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	121.27	121.27
Total, Restricted Balance		121.27	121.27

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	41,825.32	35,000.00	-16.3%
5) TOTAL, REVENUES			41,825.32	35,000.00	-16.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,575.25	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	302,845.84	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			307,421.09	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(265,595.77)	35,000.00	-113.2%
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)			(265,595.77)	35,000.00	-113.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	371,219.65	105,623.88	-71.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			371,219.65	105,623.88	-71.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			371,219.65	105,623.88	-71.5%
2) Ending Balance, June 30 (E + F1e)			105,623.88	140,623.88	33.1%
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	105,623.88	140,623.88	33.1%
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	102,255.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	(142.00)		
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	3,510.02		
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			105,623.88		
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)			105,623.88		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	11,194.80	5,000.00	-55.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,300.00)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	32,930.52	30,000.00	-8.9%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			41,825.32	35,000.00	-16.3%
TOTAL, REVENUES			41,825.32	35,000.00	-16.3%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	4,575.25	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			4,575.25	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	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	302,845.84	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			302,845.84	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			307,421.09	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	41,825.32	35,000.00	-16.3%
5) TOTAL, REVENUES			41,825.32	35,000.00	-16.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		307,421.09	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			307,421.09	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(265,595.77)	35,000.00	-113.2%
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)			(265,595.77)	35,000.00	-113.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	371,219.65	105,623.88	-71.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			371,219.65	105,623.88	-71.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			371,219.65	105,623.88	-71.5%
2) Ending Balance, June 30 (E + F1e)			105,623.88	140,623.88	33.1%
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	105,623.88	140,623.88	33.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	105,623.88	140,623.88
Total, Restricted Balance		105,623.88	140,623.88

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	1,693,672.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	34,108.42	0.00	-100.0%
5) TOTAL, REVENUES			1,727,780.42	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	98,587.01	New
3) Employee Benefits		3000-3999	0.00	50,356.42	New
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	(13,260.84)	0.00	-100.0%
6) Capital Outlay		6000-6999	236,343.46	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			223,082.62	148,943.43	-33.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,504,697.80	(148,943.43)	-109.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,504,697.80	(148,943.43)	-109.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,504,697.80	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,504,697.80	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,504,697.80	New
2) Ending Balance, June 30 (E + F1e)			1,504,697.80	1,355,754.37	-9.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,504,697.80	1,355,754.37	-9.9%
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	1,496,146.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,084.00)		
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	13,845.69		
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			1,507,907.98		
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	3,210.18		
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			3,210.18		
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)			1,504,697.80		
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	1,693,672.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,693,672.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	36,192.42	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,084.00)	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			34,108.42	0.00	-100.0%
TOTAL, REVENUES			1,727,780.42	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	98,587.01	New
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	98,587.01	New
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	26,027.23	New
OASDI/Medicare/Alternative		3301-3302	0.00	7,541.99	New
Health and Welfare Benefits		3401-3402	0.00	12,961.00	New
Unemployment Insurance		3501-3502	0.00	49.29	New
Workers' Compensation		3601-3602	0.00	3,776.91	New
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	50,356.42	New
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	(13,260.84)	0.00	-100.0%
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			(13,260.84)	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	236,343.46	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			236,343.46	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			223,082.62	148,943.43	-33.2%
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	1,693,672.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	34,108.42	0.00	-100.0%
5) TOTAL, REVENUES			1,727,780.42	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		223,082.62	148,943.43	-33.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			223,082.62	148,943.43	-33.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,504,697.80	(148,943.43)	-109.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,504,697.80	(148,943.43)	-109.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,504,697.80	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,504,697.80	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,504,697.80	New
2) Ending Balance, June 30 (E + F1e)			1,504,697.80	1,355,754.37	-9.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,504,697.80	1,355,754.37	-9.9%
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	1,504,697.80	1,355,754.37
Total, Restricted Balance		1,504,697.80	1,355,754.37

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	2,393,850.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	27,532.63	0.00	-100.0%
5) TOTAL, REVENUES			2,421,382.63	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,375,180.25	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,375,180.25	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			46,202.38	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			46,202.38	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	924.58	47,126.96	4,997.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			924.58	47,126.96	4,997.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			924.58	47,126.96	4,997.1%
2) Ending Balance, June 30 (E + F1e)			47,126.96	47,126.96	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	47,126.96	47,126.96	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	21,959.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	(31.00)		
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	49,198.22		
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			71,126.96		
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	24,000.00		
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			24,000.00		
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)			47,126.96		
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	2,393,850.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			2,393,850.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	661.63	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(35.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	26,906.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			27,532.63	0.00	-100.0%
TOTAL, REVENUES			2,421,382.63	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	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	2,375,180.25	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,375,180.25	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,375,180.25	0.00	-100.0%
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%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	2,393,850.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	27,532.63	0.00	-100.0%
5) TOTAL, REVENUES			2,421,382.63	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		2,375,180.25	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,375,180.25	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			46,202.38	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			46,202.38	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	924.58	47,126.96	4,997.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			924.58	47,126.96	4,997.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			924.58	47,126.96	4,997.1%
2) Ending Balance, June 30 (E + F1e)			47,126.96	47,126.96	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	47,126.96	47,126.96	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	47,126.96	47,126.96
Total, Restricted Balance		47,126.96	47,126.96

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	8,965.68	9,175.06	2.3%
4) Other Local Revenue		8600-8799	2,949,525.29	2,525,916.53	-14.4%
5) TOTAL, REVENUES			2,958,490.97	2,535,091.59	-14.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,577,875.00	2,690,375.00	4.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,577,875.00	2,690,375.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			380,615.97	(155,283.41)	-140.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			380,615.97	(155,283.41)	-140.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,252,233.85	2,632,849.82	16.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,252,233.85	2,632,849.82	16.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,252,233.85	2,632,849.82	16.9%
2) Ending Balance, June 30 (E + F1e)			2,632,849.82	2,477,566.41	-5.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,632,849.82	2,477,566.41	-5.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,632,849.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,632,849.82		
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)			2,632,849.82		
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	8,965.68	9,175.06	2.3%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,965.68	9,175.06	2.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	2,821,959.23	2,445,695.90	-13.3%
Unsecured Roll		8612	17,593.77	18,845.49	7.1%
Prior Years' Taxes		8613	2,243.59	0.00	-100.0%
Supplemental Taxes		8614	82,872.02	53,089.58	-35.9%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	24,856.68	8,285.56	-66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,949,525.29	2,525,916.53	-14.4%
TOTAL, REVENUES			2,958,490.97	2,535,091.59	-14.3%
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	3,225.00	3,225.00	0.0%
Debt Service - Interest		7438	1,765,376.40	922,150.00	-47.8%
Other Debt Service - Principal		7439	809,273.60	1,765,000.00	118.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,577,875.00	2,690,375.00	4.4%
TOTAL, EXPENDITURES			2,577,875.00	2,690,375.00	4.4%
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	8,965.68	9,175.06	2.3%
4) Other Local Revenue		8600-8799	2,949,525.29	2,525,916.53	-14.4%
5) TOTAL, REVENUES			2,958,490.97	2,535,091.59	-14.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	2,577,875.00	2,690,375.00	4.4%
10) TOTAL, EXPENDITURES			2,577,875.00	2,690,375.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			380,615.97	(155,283.41)	-140.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			380,615.97	(155,283.41)	-140.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,252,233.85	2,632,849.82	16.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,252,233.85	2,632,849.82	16.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,252,233.85	2,632,849.82	16.9%
2) Ending Balance, June 30 (E + F1e)			2,632,849.82	2,477,566.41	-5.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,632,849.82	2,477,566.41	-5.9%
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	98,458.09	104,300.00	5.9%
5) TOTAL, REVENUES			98,458.09	104,300.00	5.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	93,874.62	107,000.00	14.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			93,874.62	107,000.00	14.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,583.47	(2,700.00)	-158.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			4,583.47	(2,700.00)	-158.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	204,766.07	209,349.54	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			204,766.07	209,349.54	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			204,766.07	209,349.54	2.2%
2) Ending Net Position, June 30 (E + F1e)			209,349.54	206,649.54	-1.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	209,349.54	206,649.54	-1.3%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	211,979.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,041.71		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			214,021.42		
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	4,671.88		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			4,671.88		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			209,349.54		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6,880.09	3,300.00	-52.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,242.00)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	92,820.00	101,000.00	8.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			98,458.09	104,300.00	5.9%
TOTAL, REVENUES			98,458.09	104,300.00	5.9%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	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 EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5499	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800-5899	93,874.62	107,000.00	14.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			93,874.62	107,000.00	14.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			93,874.62	107,000.00	14.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	98,458.09	104,300.00	5.9%
5) TOTAL, REVENUES			98,458.09	104,300.00	5.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		93,874.62	107,000.00	14.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			93,874.62	107,000.00	14.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,583.47	(2,700.00)	-158.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			4,583.47	(2,700.00)	-158.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	204,766.07	209,349.54	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			204,766.07	209,349.54	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			204,766.07	209,349.54	2.2%
2) Ending Net Position, June 30 (E + F1e)			209,349.54	206,649.54	-1.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	209,349.54	206,649.54	-1.3%

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

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	334.59	334.57	358.74	316.78	316.78	348.09
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)	42.88	42.84	42.84	42.88	42.88	42.88
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)	377.47	377.41	401.58	359.66	359.66	390.97
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	377.47	377.41	401.58	359.66	359.66	390.97
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	3,109,699.00		3,109,699.00			3,109,699.00
Work in Progress	31,604,252.00		31,604,252.00	4,095,329.00	138,484.00	35,561,097.00
Total capital assets not being depreciated	34,713,951.00	0.00	34,713,951.00	4,095,329.00	138,484.00	38,670,796.00
Capital assets being depreciated:						
Land Improvements	756,368.00		756,368.00	44,516.00		800,884.00
Buildings	37,539,383.00	(49,889.00)	37,489,494.00	258,120.00		37,747,614.00
Equipment	3,672,738.00		3,672,738.00	877,217.00		4,549,955.00
Total capital assets being depreciated	41,968,489.00	(49,889.00)	41,918,600.00	1,179,853.00	0.00	43,098,453.00
Accumulated Depreciation for:						
Land Improvements	(583,596.00)		(583,596.00)		36,780.00	(620,376.00)
Buildings	(16,348,833.00)		(16,348,833.00)		846,177.00	(17,195,010.00)
Equipment	(1,759,527.00)		(1,759,527.00)		371,835.00	(2,131,362.00)
Total accumulated depreciation	(18,691,956.00)	0.00	(18,691,956.00)	0.00	1,254,792.00	(19,946,748.00)
Total capital assets being depreciated, net excluding lease and subscription assets	23,276,533.00	(49,889.00)	23,226,644.00	1,179,853.00	1,254,792.00	23,151,705.00
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
Governmental activity capital assets, net	57,990,484.00	(49,889.00)	57,940,595.00	5,275,182.00	1,393,276.00	61,822,501.00
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	66,234.00	(66,234.00)	0.00			0.00
Equipment	341,930.00	(341,930.00)	0.00			0.00
Total capital assets being depreciated	408,164.00	(408,164.00)	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(66,234.00)	66,234.00	0.00			0.00
Equipment	(341,930.00)	341,930.00	0.00			0.00
Total accumulated depreciation	(408,164.00)	408,164.00	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	3,941,246.40	301	0.00	303	3,941,246.40	305	0.00	1,102.50	307	3,940,143.90	309
2000 - Classified Salaries	2,004,085.00	311	240,637.50	313	1,763,447.50	315	266,269.67	267,269.67	317	1,496,177.83	319
3000 - Employee Benefits	2,781,947.69	321	136,527.96	323	2,645,419.73	325	147,555.27	147,728.33	327	2,497,691.40	329
4000 - Books, Supplies Equip Replace. (6500)	474,859.30	331	15,757.62	333	459,101.68	335	87,201.20	154,092.80	337	305,008.88	339
5000 - Services. . . & 7300 - Indirect Costs	1,789,007.40	341	47,943.67	343	1,741,063.73	345	91,267.45	539,450.78	347	1,201,612.95	349
				TOTAL	10,550,279.04	365			TOTAL	9,440,634.96	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	3,125,647.81	375
2. Salaries of Instructional Aides Per EC 41011	2100	525,973.55	380
3. STRS	3101 & 3102	857,473.87	382
4. PERS	3201 & 3202	146,648.23	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	86,824.27	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	462,436.59	385
7. Unemployment Insurance	3501 & 3502	1,679.47	390
8. Workers' Compensation Insurance	3601 & 3602	117,044.49	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	9,900.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		5,333,628.28	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)*		0.00	396
14. TOTAL SALARIES AND BENEFITS		5,333,628.28	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		56.50%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	56.50%	
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).	9,440,634.96	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Programs whose purpose is other than hiring classroom teachers or aides.

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	39,211,304.00	1,432,009.00	40,643,313.00		2,577,950.00	38,065,363.00	2,691,350.00
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	9,196,427.00	(908,750.00)	8,287,677.00			8,287,677.00	
Total/Net OPEB Liability	960,660.00	85,762.00	1,046,422.00			1,046,422.00	
Compensated Absences Payable	66,391.94	208,303.06	274,695.00	3,347.93		278,042.93	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	49,434,782.94	817,324.06	50,252,107.00	3,347.93	2,577,950.00	47,677,504.93	2,691,350.00
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	38,543.00	(38,543.00)	0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	1,114,437.00	(1,114,437.00)	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	1,152,980.00	(1,152,980.00)	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	11,526,259.84
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	420,349.19
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	12,245.61
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	361,013.03
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	174,101.02
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	30,891.55
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)				578,251.21
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	116,780.13
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)				10,644,439.57

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)	377.41
B. Expenditures per ADA (Line I.E divided by Line II.A)	28,203.92

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.)	10,045,985.75	26,005.66
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)	10,045,985.75	26,005.66
B. Required effort (Line A.2 times 90%)	9,041,387.18	23,405.09
C. Current year expenditures (Line I.E and Line II.B)	10,644,439.57	28,203.92
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	**2024-25 Actual**			**2025-26 Actual**		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	6,775,037.25		6,775,037.25			7,747,874.06
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	351.32		351.32			377.47
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2024-25**			**Adjustments to 2025-26**		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	**2025-26 P2 Report**			**2026-27 P2 Estimate**		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	377.47		377.47	359.66		359.66
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)			377.47			359.66
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)	34,470.34		34,470.34	34,470.00		34,470.00
2. Timber Yield Tax (Object 8022)	150,081.82		150,081.82	120,000.00		120,000.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	59.50		59.50	60.00		60.00
4. Secured Roll Taxes (Object 8041)	7,014,665.60		7,014,665.60	7,112,554.00		7,112,554.00
5. Unsecured Roll Taxes (Object 8042)	190,513.92		190,513.92	165,000.00		165,000.00
6. Prior Years' Taxes (Object 8043)	6,917.21		6,917.21	5,000.00		5,000.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	93,756.60		93,756.60	95,640.00		95,640.00
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)	7,490,464.99	0.00	7,490,464.99	7,532,724.00	0.00	7,532,724.00
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)	7,490,464.99	0.00	7,490,464.99	7,532,724.00	0.00	7,532,724.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			31,072.73			34,879.36
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	441,309.85		441,309.85	477,787.91		477,787.91
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)	441,309.85	0.00	472,382.58	477,787.91	0.00	512,667.27
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	1,764,287.00		1,764,287.00	1,763,874.00		1,763,874.00
25. LCFF State Aid - Prior Years (Object 8019)	532.00		532.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	1,764,819.00	0.00	1,764,819.00	1,763,874.00	0.00	1,763,874.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	12,021,405.13		12,021,405.13	11,111,309.69		11,111,309.69

	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)	81,606.67		81,606.67	20,000.00		20,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS		**2025-26 Actual**			**2026-27 Budget**	
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			6,775,037.25			7,747,874.06
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0744			0.9528
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			7,747,874.06			7,747,592.04
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			7,490,464.99			7,532,724.00
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)			45,296.40			43,159.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			729,791.65			727,535.31
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			729,791.65			727,535.31
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])			56,184.18			14,895.01
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			7,546,649.17			7,547,619.01
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)			673,607.47			712,640.30
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			7,546,649.17			
b. State Subventions (Line D8)			673,607.47			
c. Less: Excluded Appropriations (Line C23)			472,382.58			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			7,747,874.06			
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)			7,747,874.06			7,747,592.04
12. Appropriations Subject to the Limit (Line D9d)			7,747,874.06			

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

Christina Delgado	cdelgado@mendocinousd.org	(707) 937-5868
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) — 406,780.84
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) — 8,318,520.25

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) — 4.89%

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) — 668,483.16
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 16,047.13

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	29,610.00
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)	66,326.49
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)	780,466.78
9. Carry-Forward Adjustment (Part IV, Line F)	85,082.77
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	865,549.55
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	5,700,982.10
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,098,260.87
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,262,140.99
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	509,836.15
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	12,245.61
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)	343,169.85
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
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)	1,290,043.44
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)	92,552.38
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)	101,204.78
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	254,884.62
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)	10,665,320.79
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	7.32%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	8.12%

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)	780,466.78
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(73,595.81)
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 (5.83%) times Part III, Line B19); zero if negative	85,082.77
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.83%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.83%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	85,082.77
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)	85,082.77

Approved indirect cost rate:	5.83%
Highest rate used in any program:	5.83%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	289,725.55	16,891.00	5.83%
01	3010	277,635.34	16,186.14	5.83%
01	6266	41,248.58	2,404.79	5.83%
01	6547	24,346.59	1,419.41	5.83%
01	7339	62,328.12	3,633.73	5.83%
01	7435	48,596.82	2,833.19	5.83%
13	5310	254,884.62	6,000.00	2.35%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00	3.00	79,192.26	79,195.26
2. State Lottery Revenue	8560	75,570.73		33,502.45	109,073.18
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)		75,570.73	3.00	112,694.71	188,268.44
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	0.00		44,783.07	44,783.07
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	75,570.73			75,570.73
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			3,247.21	3,247.21
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		75,570.73	0.00	48,030.28	123,601.01
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	3.00	64,664.43	64,667.43

D. COMMENTS:

Services in OBJ 5800 are for curriculum software.

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

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	12,512.46	0.00	12,512.46	1,266.18		13,778.64
1110	Regular Education, K–12	4,745,961.20	2,650,464.60	7,396,425.80	748,469.20		8,144,895.00
3100	Alternative Schools	382.08	0.00	382.08	38.66		420.74
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	473,692.80	271,147.65	744,840.45	75,372.91		820,213.36
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	1,326,134.89	20,651.22	1,346,786.11	136,285.82		1,483,071.93
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	30,891.55	0.00	30,891.55	3,126.02		34,017.57
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	397,446.58	0.00	397,446.58	40,218.96		437,665.54
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					10,550.62	10,550.62
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					361,013.03	361,013.03
----	Other Outgo					174,101.02	174,101.02
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	52,532.39		52,532.39
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(6,000.00)		(6,000.00)
----	**Total General Fund and Charter Schools Funds Expenditures**	6,987,021.56	2,942,263.47	9,929,285.03	1,051,310.14	545,664.67	11,526,259.84

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	12,512.46	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	12,512.46
1110	Regular Education, K–12	4,151,266.35	0.00	52,641.70	0.00	32,217.00	0.00	509,836.15			0.00	0.00	4,745,961.20
3100	Alternative Schools	0.00	0.00	0.00	382.08	0.00	0.00	0.00			0.00	0.00	382.08
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	465,329.75	0.00	0.00	0.00	5,211.33	0.00	0.00			3,151.72	0.00	473,692.80
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	1,062,393.99	60,770.22	0.00	0.00	199,952.57	3,018.11	0.00			0.00	0.00	1,326,134.89
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	9,479.55	0.00	0.00	0.00	21,412.00	0.00	0.00	0.00	0.00	0.00	0.00	30,891.55
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		12,245.61	0.00	385,200.97	0.00	397,446.58
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		5,700,982.10	60,770.22	52,641.70	382.08	258,792.90	3,018.11	509,836.15	12,245.61	0.00	388,352.69	0.00	6,987,021.56

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	1,340,922.41	854,288.44	455,253.75	2,650,464.60
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	157,418.85	113,728.80	0.00	271,147.65
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)	18,374.95	0.00	2,276.27	20,651.22
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		1,516,716.21	968,017.24	457,530.02	2,942,263.47

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)	343,169.85
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	29,610.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	668,483.16
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	16,047.13
5	Total Central Administration Costs in General Fund and Charter Schools Funds	1,057,310.14
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	6,987,021.56
2	Total Allocated Costs (from Form PCR, Column 2, Total)	2,942,263.47
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	9,929,285.03
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)	101,204.78
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	417,924.04
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	519,128.82
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	10,448,413.85
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	10.12%

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)	10,550.62				10,550.62
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			361,013.03		361,013.03
Other Outgo (Objects 1000 - 7999)				174,101.02	174,101.02
Total Other Costs	10,550.62	0.00	361,013.03	174,101.02	545,664.67

		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	183,277.03	801,189.84	532,249.34	968,017.24	0.00	457,530.02
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	28.11	28.11	28.11	28.11	32.30		200.00
3100	Alternative Schools							
3200	Continuation Schools							
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Career Technical Education	3.30	3.30	3.30	3.30	4.30		
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)	3.50	3.50					1.00
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	**Description**							
- -	Adult Education (Fund 11)							
- -	Child Development (Fund 12)							
- -	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		34.91	34.91	31.41	31.41	36.60	0.00	201.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(6,000.00)				
Other Sources/Uses Detail					26.57	174,101.02		
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					57,911.55	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	6,000.00	0.00				
Other Sources/Uses Detail					99,270.53	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					16,261.65	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	13,260.84	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	(13,260.84)						
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					657.29	26.57		
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		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	13,260.84	(13,260.84)	6,000.00	(6,000.00)	174,127.59	174,127.59	0.00	0.00

SACS Web System - SACS V16
9/9/2026 12:00:29 PM 23-65581-0000000

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

Mendocino Unified **Mendocino 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

CHK-FUNDxRESOURCE - (**Warning**) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
17-9010-0-0000-0000-8662	17	9010	($6,848.00)
Explanation: Resource 9111 is used in all funds to isolate the EOY mandatory FMV accounting entry and subsequent year reversal.			
17-9010-0-0000-0000-9111	17	9010	($1,347.00)
Explanation: Resource 9111 is used in all funds to isolate the EOY mandatory FMV accounting entry and subsequent year reversal.			
17-9010-0-0000-0000-9790	17	9010	($1,347.00)
Explanation: Resource 9111 is used in all funds to isolate the EOY mandatory FMV accounting entry and subsequent year reversal.			
17-9010-0-0000-0000-9791	17	9010	$5,501.00
Explanation: Resource 9111 is used in all funds to isolate the EOY mandatory FMV accounting entry and subsequent year reversal.			
17-9010-0-0000-0000-979Z	17	9010	($1,347.00)
Explanation: Resource 9111 is used in all funds to isolate the EOY mandatory FMV accounting entry and subsequent year reversal.			

GENERAL LEDGER CHECKS

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
14	9010	($27.00)
Explanation: The mandatory EOY FMV accounting entry creates negative EFB in some Funds. These will be reversed in the subsequent year.		
Total of negative resource balances for Fund 14		($27.00)
17	9010	($1,347.00)
Explanation: The mandatory EOY FMV accounting entry creates negative EFB in some Funds. These will be reversed in the subsequent year.		
Total of negative resource balances for Fund 17		($1,347.00)

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

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
63-0000-0-0000-0000-9430	0000	$66,234.06
63-0000-0-0000-0000-9435	0000	($66,234.06)
63-0000-0-0000-0000-9440	0000	$259,967.12
63-0000-0-0000-0000-9445	0000	($259,967.12)

Explanation: Nets zero. Will fall off - I believe.

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

FUND	RESOURCE	OBJECT	VALUE
12	9010	9790	($10.00)

Explanation: The mandatory EOY FMV accounting entry creates negative EFB in some Funds. These will be reversed in the subsequent year.

13	7033	8520	($8,093.01)

Explanation: This represents the return of unused award.

14	9010	9790	($27.00)

Explanation: The mandatory EOY FMV accounting entry creates negative EFB in some Funds. These will be reversed in the subsequent year.

15	0000	8660	($117.87)

Explanation: Fund had a negative balance and incurred negative revenue.

17	9010	9790	($1,347.00)

Explanation: The mandatory EOY FMV accounting entry creates negative EFB in some Funds. These will be reversed in the subsequent year.

63	0000	8660	($1,282.42)

Explanation: Fund had a negative balance and incurred negative revenue.

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

FUND	RESOURCE	VALUE
12	9010	($37.00)

Explanation: The mandatory EOY FMV accounting entry creates negative Revenue in some Funds. These will be reversed in the subsequent year.

13	7033	($8,093.01)

Explanation: This represents the return of unused award.

14	9010	($817.00)

Explanation: The mandatory EOY FMV accounting entry creates negative Revenue in some Funds. These will be reversed in the subsequent year.

17	9010	($6,848.00)

Explanation: The mandatory EOY FMV accounting entry creates negative Revenue in some Funds. These will be reversed in the subsequent year.

67	9010	($1,242.00)

Explanation: The mandatory EOY FMV accounting entry creates negative Revenue in some Funds. These will be reversed in the subsequent year.

SACS Web System - SACS V16
9/9/2026 12:01:17 PM 23-65581-0000000

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

Mendocino Unified **Mendocino 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

CHECKRESOURCE - (**Warning**) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-6266-0-0000-0000-9740	6266	$30,066.40
Explanation: This represents the amount that MUSD was unable to spend and will return to the State.		
01-6266-0-0000-0000-9791	6266	$30,066.40
Explanation: This represents the amount that MUSD was unable to spend and will return to the State.		
01-6266-0-0000-0000-979Z	6266	$30,066.40
Explanation: This represents the amount that MUSD was unable to spend and will return to the State.		

CHK-FUNDxRESOURCE - (**Warning**) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-6266-0-0000-0000-9740	01	6266	$30,066.40
Explanation: This represents the amount that MUSD was unable to spend and will return to the State.			
01-6266-0-0000-0000-9791	01	6266	$30,066.40
Explanation: This represents the amount that MUSD was unable to spend and will return to the State.			
01-6266-0-0000-0000-979Z	01	6266	$30,066.40
Explanation: This represents the amount that MUSD was unable to spend and will return to the State.			
17-9010-0-0000-0000-9790	17	9010	($1,347.00)
Explanation: RS 9111 is used in all funds to isolate the EOY mandatory FMV accounting entry and subsequent year reversal.			
17-9010-0-0000-0000-9791	17	9010	($1,347.00)
Explanation: RS 9111 is used in all funds to isolate the EOY mandatory FMV accounting entry and subsequent year reversal.			
17-9010-0-0000-0000-979Z	17	9010	($1,347.00)
Explanation: RS 9111 is used in all funds to isolate the EOY mandatory FMV accounting entry and subsequent year reversal.			

CHK-RESOURCExOBJECTA - (**Warning**) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6266-0-0000-0000-9740	6266	9740	$30,066.40

Explanation: This represents the amount that MUSD was unable to spend and will return to the State.

CHK-RESOURCExOBJECTB - (**Informational**) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6266-0-0000-0000-9791	6266	9791	$30,066.40

GENERAL LEDGER CHECKS

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	7339	($4,602.56)
Explanation: Negative balance result of difference between estimated 26/27 BFB and actual at UA. Once MCOE reviews and rolls actual BFB, the budget will be updated to correct the resulting negative EFB.		
Total of negative resource balances for Fund 01		($4,602.56)
13	5310	($9,731.59)
Explanation: Negative balance result of difference between estimated 26/27 BFB and actual at UA. Once MCOE reviews and rolls actual BFB, the budget will be updated to correct the resulting negative EFB.		
Total of negative resource balances for Fund 13		($9,731.59)
14	9010	($27.00)
Explanation: RS 9111 is used in all funds to isolate the EOY mandatory FMV accounting entry and subsequent year reversal.		
Total of negative resource balances for Fund 14		($27.00)
17	9010	($1,347.00)
Explanation: RS 9111 is used in all funds to isolate the EOY mandatory FMV accounting entry and subsequent year reversal.		
Total of negative resource balances for Fund 17		($1,347.00)

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

FUND	RESOURCE	OBJECT	VALUE
01	7339	9790	($4,602.56)
Explanation: Negative balance result of difference between estimated 26/27 BFB and actual at UA. Once MCOE reviews and rolls actual BFB, the budget will be updated to correct the resulting negative EFB.			
12	9010	9790	($10.00)
Explanation: RS 9111 is used in all funds to isolate the EOY mandatory FMV accounting entry and subsequent year reversal.			
13	5310	9790	($9,731.59)
Explanation: Negative balance result of difference between estimated 26/27 BFB and actual at UA. Once MCOE reviews and rolls actual BFB, the budget will be updated to correct the resulting negative EFB.			
14	9010	9790	($27.00)
Explanation: RS 9111 is used in all funds to isolate the EOY mandatory FMV accounting entry and subsequent year reversal.			
17	9010	9790	($1,347.00)
Explanation: RS 9111 is used in all funds to isolate the EOY mandatory FMV accounting entry and subsequent year reversal.			

jmorse@mcn.org

From: Erin Placido <eplacido@mendocinousd.org>
Sent: Saturday, August 22, 2026 9:42 AM
To: Jason Morse
Subject: Fwd: A big ask!

Sent from my iPhone

Begin forwarded message:

> **From:** Tracy Elo <tracyelo@mendocinousd.org>
> **Date:** August 22, 2026 at 9:14:27 AM PDT
> **To:** Erin Placido <eplacido@mendocinousd.org>, Kim Humrichouse <khumrichouse@mendocinousd.org>
> **Subject: A big ask!**
>
> To whom it may concern,
>
> I am hoping to lighten my load as I have just moved my mother into my house and both my parents are in need of attention during the week that I cannot do on weekends.
>
> I would like to request a part-time leave and work four days a week (80%) until the 27/28 school year starts. My thought is that I would take Wednesdays off to get my parents to and from all necessary appointments and such. I am a hard-working staff member that has been here since 2006 and am not ready to leave my job, if this cannot work out, I am willing to muddle through the year with perhaps many absences, which could put a strain on the K8 office and staff. I would like to return to full-time work in the 2027/28 school year.
>
> Thank you for the consideration,

Tracy Elo
Mendocino K8
Administrative Assistant
tracyelo@mendocinousd.org
(707)937-0515

8/24/26

for Sept. Mtng.

Resolution 2026-16
Mendocino Unified School District
Mendocino, California
Mendocino County, California

RESOLUTION REGARDING SUFFICIENCY OF INSTRUCTIONAL MATERIALS:

Whereas, the governing board of Mendocino Unified School District, in order to comply with the requirements of *Education Code* Section 60119 held a public hearing on **September 10, 2026 at 5:00 pm,** which is on or before the eighth week of school *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 in the public hearing, and;

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;

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:

- Mathematics
- Science
- History-social science
- English/language arts, including the English language development component of an adopted program

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;

Therefore, it is resolved that, for the **2026 –27** school year, the Mendocino Unified School District 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.

This resolution was passed and adopted by the Board of Trustees of the Mendocino Unified School District in Mendocino, California, this **110h day of September, 2026,** by the following vote:

President Michael Schaeffer _____
Clerk Mea Bloyd _____
Trustee Emily Griffen _____
Trustee Windsprit Aum _____

(Continued on next page)

(Continued from previous page)

I, Mea Bloyd, Clerk of the Board of Trustees of the MENDOCINO UNIFIED SCHOOL DISTRICT, do hereby certify that the foregoing Resolution was regularly introduced, passed, and adopted by the Board of Trustees at a Regular Board meeting held on **September 10, 2026.**

_____
Mea Bloyd, Clerk
Board of Trustees
Mendocino Unified School District
Mendocino County, California

_____

Michael Schaeffer, President
Board of Trustees

September 10, 2026

ATTESTATION
Procedures are in place at each school to ensure that all requirements of the Williams Sufficiency of Instructional Materials as listed in Resolution 2026-16 above.

_____
Kim Humrichouse
Principal, K-8 School, Albion School, and Comptche School

_____
Tobin Hahn
Principal, Mendocino High Schools

_____
Jason Morse
Superintendent, Mendocino Unified School District

BEFORE THE GOVERNING BOARD OF MENDOCINO UNIFIED SCHOOL DISTRICT RESOLUTION NO. 2026-17

RESOLUTION FOR ADOPTING THE "GANN" LIMIT

No Change 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 provide public notice that the attached calculations and documentation of the Gann Limits for the 2025-26 and 2026-27 fiscal years include **NO CHANGE** 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 no change 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.

PASSED AND ADOPTED by the Governing Board on _____by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

Mendocino Unified School District

_____
Michael Schaeffer, President, Board of Education

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	**2024-25 Actual**			**2025-26 Actual**		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	6,775,037.25		6,775,037.25			7,747,874.06
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	351.32		351.32			377.47
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2024-25**			**Adjustments to 2025-26**		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	**2025-26 P2 Report**			**2026-27 P2 Estimate**		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	377.47		377.47	359.66		359.66
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)			377.47			359.66
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)	34,470.34		34,470.34	34,470.00		34,470.00
2. Timber Yield Tax (Object 8022)	150,081.82		150,081.82	120,000.00		120,000.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	59.50		59.50	60.00		60.00
4. Secured Roll Taxes (Object 8041)	7,014,665.60		7,014,665.60	7,112,554.00		7,112,554.00
5. Unsecured Roll Taxes (Object 8042)	190,513.92		190,513.92	165,000.00		165,000.00
6. Prior Years' Taxes (Object 8043)	6,917.21		6,917.21	5,000.00		5,000.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	93,756.60		93,756.60	95,640.00		95,640.00
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)	7,490,464.99	0.00	7,490,464.99	7,532,724.00	0.00	7,532,724.00
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)	7,490,464.99	0.00	7,490,464.99	7,532,724.00	0.00	7,532,724.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			31,072.73			34,879.36
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	441,309.85		441,309.85	477,787.91		477,787.91
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)	441,309.85	0.00	472,382.58	477,787.91	0.00	512,667.27
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	1,764,287.00		1,764,287.00	1,763,874.00		1,763,874.00
25. LCFF State Aid - Prior Years (Object 8019)	532.00		532.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	1,764,819.00	0.00	1,764,819.00	1,763,874.00	0.00	1,763,874.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	12,021,405.13		12,021,405.13	11,111,309.69		11,111,309.69

	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)	81,606.67		81,606.67	20,000.00		20,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS		**2025-26 Actual**			**2026-27 Budget**	
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			6,775,037.25			7,747,874.06
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0744			0.9528
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			7,747,874.06			7,747,592.04
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			7,490,464.99			7,532,724.00
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)			45,296.40			43,159.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			729,791.65			727,535.31
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			729,791.65			727,535.31
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])			56,184.18			14,895.01
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			7,546,649.17			7,547,619.01
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)			673,607.47			712,640.30
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			7,546,649.17			
b. State Subventions (Line D8)			673,607.47			
c. Less: Excluded Appropriations (Line C23)			472,382.58			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			7,747,874.06			
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)			7,747,874.06			7,747,592.04
12. Appropriations Subject to the Limit (Line D9d)			7,747,874.06			

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

Christina Delgado	cdelgado@mendocinousd.org	(707) 937-5868
Gann Contact Person	Contact Email Address	Contact Phone Number

Policy 4119.24: Maintaining Appropriate Adult-Student Interactions | **Status:** Under Development

Original Adopted Date: 07/01/2019 | **Last Revised Date:** 02/01/2026 | **Last Reviewed Date:** 02/01/2026 | 8/27/26

For purposes of this policy employees include interns, volunteers, contractors, and other persons with an employment relationship with the district.

The Governing Board desires to provide a safe and positive school environment that promotes the learning, engagement, safety, and well-being of district students. The Board expects all adults with whom students may interact at school or in school-related activities, to maintain the highest professional and ethical standards in their interactions with students both within and outside the educational setting, in accordance with this policy and Board Policy 4119.21/4219.21/4319.21 - Professional Standards. Such adults shall not engage in threatening, unsafe, unlawful, or inappropriate interactions with students and shall avoid boundary-blurring behaviors that undermine trust in the adult-student relationship and lead to the appearance of impropriety.

Adults shall not intrude on a student's physical or emotional boundaries unless necessary in an emergency or to serve a legitimate purpose related to instruction, counseling, student health, or student or staff safety.

The district's employee code of conduct addressing interactions with students shall be provided to parents/guardians at the beginning of each school year and shall be posted on school and/or district websites. (Education Code 44050)

Inappropriate Conduct

Employees shall remain vigilant of their position of authority and not abuse it when relating with students.

The Board prohibits inappropriate conduct between employees and students. (Education Code 32100)

Inappropriate employee conduct includes, but is not limited to:

1. Initiating inappropriate physical contact
2. Attempting to form a romantic or sexual relationship with any student or engaging in sexual harassment of a student, including sexual advances, flirtations, requests for sexual favors, inappropriate comments about a student's body or appearance, or other verbal, visual, or physical conduct of a sexual nature
3. Engaging in inappropriate socialization or fraternization with a student or soliciting, encouraging, or maintaining an inappropriate written, verbal, or physical relationship with a student
4. Being alone with a student outside of the view of others
5. Visiting a student's home or inviting a student to visit the employee's home without parent/guardian consent
6. Maintaining personal contact with a student during or outside the school day that has no legitimate educational purpose, by phone, letter, text message, social media internet platforms, electronic communications, or other means of communication, without including the student's parent/guardian

In accordance with Board Policy/Administrative Regulation 4040 - Employee Use of Technology, employees shall use district equipment or technological resources, when available, when communicating electronically with students. Employees shall not communicate with students through any medium that is designed to eliminate records of the communications. The Superintendent or designee may monitor employee usage of district technology at any time without advance notice or consent.

7. Creating or participating in social networking sites for communication with students, other than those created by the district, without the prior written approval of the principal or designee

8. Inviting or accepting requests from students, or former students who are minors, to connect on personal social networking sites (e.g., "friending" or "following" on social media), unless the site is dedicated to school business

9. Singling out a particular student for personal attention and friendship, including giving gifts and/or nicknames to individual students

10. Addressing a student in an overly familiar manner, such as by using a term of endearment

11. Socializing or spending time with students outside of school-sponsored events, except as participants in community activities

12. Sending or accompanying students on personal errands unrelated to any legitimate educational purpose

13. Transporting a student in a personal vehicle without prior authorization

14. Encouraging students to confide personal or family problems and/or relationships

15. Disclosing personal, family, or other private matters to students or sharing personal secrets with students

16. Engaging in any conduct that endangers or threatens to endanger students, including, but not limited to, physical violence or threats of violence

17. Engaging in harassing or discriminatory behavior towards students, or failing or refusing to intervene when an act of discrimination, harassment, intimidation, or bullying against a student is observed

18. Physically abusing, sexually abusing, neglecting, or otherwise willfully harming or injuring a child

19. Using profane, obscene, or abusive language against students

Violations of Policy

Any employee who observes or has knowledge of another employee's violation of this policy shall report the information to the Superintendent or designee or appropriate agency for investigation pursuant to the applicable complaint procedures. Other adults with knowledge of any violation of this policy are encouraged to report the violation to the Superintendent or designee. The Board prohibits retaliation against anyone who reports a violation of this policy. Immediate intervention shall be implemented when necessary to protect student safety or the integrity of the investigation.

Employees who engage in any conduct in violation of this policy, including retaliation against a person who reports the violation or participates in the complaint process, shall be subject to discipline, up to and including dismissal. Any other adult who violates this policy may be barred from school grounds and activities in accordance with law. Additionally, the Superintendent or designee may also notify law enforcement as appropriate.

Policy Reference Disclaimer:
These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the Governing Board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State	Description
5 CCR 80303	Reports of change in employment status; alleged misconduct
5 CCR 80304	Notice of sexual misconduct
Ed. Code 32100	Professional boundaries between adults and students and the safety of learning environments
Ed. Code 44030.5	Reporting change in employment status due to alleged misconduct
Ed. Code 44050	Employee code of conduct; interaction with students
Ed. Code 44242.5	Reports and review of alleged misconduct
Ed. Code 44940	Compulsory leave of absence for certificated persons
Ed. Code 48980	Parent/Guardian notifications
Pen. Code 11164-11174.3	Child Abuse and Neglect Reporting Act

Management Resources	Description
Website	CSBA District and County Office of Education Legal Services

Cross References

Code	Description
0420.4	Charter School Authorization
0420.4	Charter School Authorization
0420.41	Charter School Oversight
0420.41-E(1)	Charter School Oversight
0450	Comprehensive Safety Plan
0450	Comprehensive Safety Plan
1240	Volunteer Assistance
1240	Volunteer Assistance
4040	Employee Use Of Technology
4040-E(1)	Employee Use Of Technology
4111	Recruitment And Selection
4116	Probationary/Permanent Status
4116	Probationary/Permanent Status
4119.21	Professional Standards
4119.21-E(1)	Professional Standards

4121	Temporary/Substitute Personnel
4121	Temporary/Substitute Personnel
4211	Recruitment And Selection
4216	Probationary/Permanent Status
4218	Dismissal/Suspension/Disciplinary Action
4218	Dismissal/Suspension/Disciplinary Action
4218.1	Dismissal/Suspension/Disciplinary Action (Merit System)
4219.21	Professional Standards
4219.21-E(1)	Professional Standards
4311	Recruitment And Selection
4319.21	Professional Standards
4319.21-E(1)	Professional Standards
5131	Conduct
5141.4	Child Abuse Prevention And Reporting
5141.4	Child Abuse Prevention And Reporting
5142	Safety
5142	Safety
5145.6	Parent/Guardian Notifications
5145.6-E(1)	Parent/Guardian Notifications
5145.7	Sexual Harassment
5145.7	Sexual Harassment