

Scheduled 09/03/2025

Bank Account COUNTY - County Bank Account AP Checks

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
AP Vendor			Amazon Capital Services ,INC. (030156/1)							
			PO Box 035184							
			Seattle, WA 98124							
* 2025/26	08/31/25	R26-00008	CELEBRATION	1NKM-MJYT-81DK	09/03/25	Submitted		49.03		49.03
			SUPPLIES - MS	(1379460)						
	2026	(002397)	62-1400-0-1110-1000-4391-678-0000							
* 2025/26	08/31/25	R26-00014	OFFICE SUPPLIES -	1NKM-MJYT-81DK OFFIC	09/03/25	Submitted		45.34		45.34
			MS	(1379460)						
	2026	(002395)	62-1100-0-1110-2700-4351-678-0000							
Total Invoice Amount								94.37	Check	
AP Vendor			CharterSAFE (030117/1)							
			P.O. Box 969							
			Weimar, CA 95736							
2025/26	10/01/25	R26-00031	MONTHLY	49970	(1379460)	09/03/25	Submitted	2,322.00		2,322.00
			INSURANCE - HS							
	2026	(000092)	62-0000-0-0000-7200-5450-000-0000							
Check Date								PO# BPO26-00001	Register #	
Total Invoice Amount								2,322.00	Check	
AP Vendor			CRYSTAL SPRINGS WATER CO (000165/1)							
			PO BOX 3786							
			EUREKA, CA 95502							
2025/26	08/21/25	R26-00038	WATER DELIVERY -	8210138	09/03/25	Submitted		80.00		80.00
			HS - Acct 276	(1379460)						
	2026	(001975)	62-0000-0-1110-8210-5531-000-0000							
Check Date								PO# BPO26-00020	Register #	
Total Invoice Amount								80.00	Check	
AP Vendor			HENSEL'S ACE HARDWARE (000103/1)							
			884 9TH STREET							
			ARCATA, CA 95521							
2025/26	08/22/25	R26-00045	OFFICE SUPPLIES -	314340	09/03/25	Submitted		12.31		12.31
			MS	(1379460)						
	2026	(002395)	62-1100-0-1110-2700-4351-678-0000							
Check Date								PO# BPO26-00027	Register #	
2025/26	08/27/25	R26-00044	OFFICE SUPPLIES -	314650	09/03/25	Submitted		10.12		10.12
			HS	(1379460)						
	2026	(002394)	62-1100-0-1110-2700-4351-000-0000							

Selection Sorted by AP Check Order Option, Filtered by (Org = 70, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 014034,

Page Break by Check/Advice? = N, Zero? = Y)

Scheduled 09/03/2025

Bank Account COUNTY - County Bank Account AP Checks

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
AP Vendor			HENSEL'S ACE HARDWARE (000103/1)	(continued)						(continued)

Check Date PO# BPO26-00026 Register #

Total Invoice Amount 22.43 Check

AP Vendor	P G & E (000007/1)									
	PO BOX 997300									
	SACRAMENTO, CA 95899-7300									
2025/26	08/18/25	R26-00052	MS - ELECTRIC - 81825	(1379460)	09/03/25	Submitted		111.79		111.79
			5252387099-5							
2026	(000193)	62-0000-0-1193-8100-5520-678-0000								
				BatchId		Check Date		PO# BPO26-00034	Register #	
								111.79	Check	
								Total Invoice Amount		

AP Vendor	TAYLOR, MIKE (030081/1)									
	2815 CLOVER WAY									
	ARCATA, CA 95521-5797									
2025/26	09/02/25	R26-00065	LUNCH / 90225	(1379460)	09/03/25	Submitted		1,025.00		1,025.00
			BREAKFAST - HS							
2026	(000080)	62-0000-0-0000-3700-5800-000-0000								
				BatchId		Check Date		PO# BPO26-00047	Register #	
2025/26	09/02/25	R26-00066	LUNCH / 90225 MS		09/03/25	Submitted		970.00		970.00
			BREAKFAST - MS (1379460)							
2026	(000081)	62-0000-0-0000-3700-5800-678-0000								
			Hold: Duplicate Invoice					PO# BPO26-00048	Register #	
				BatchId		Check Date				
								Total Invoice Amount	1,995.00	Check

## &amp; Employee Also

EXPENSES BY FUND - Bank Account COUNTY		
Fund	Expense	Cash Balance
62	4,625.59	132,528.42
		127,902.83

Scheduled 09/03/2025

Bank Account COUNTY - County Bank Account AP Checks

Number of Payments	9	
Number of Checks	6	\$4,625.59
Number of ACH Advice	0	
Number of vCard Advice	0	
Total Check/Advice Amount	\$4,625.59	
Total Unpaid Sales Tax	\$0.00	
Total Expense Amount	\$4,625.59	

## CHECK/ADVICE AMOUNT DISTRIBUTION COUNTS

\$0 - \$99	3
\$100 - \$499	1
\$500 - \$999	
\$1,000 - \$4,999	2
\$5,000 - \$9,999	
\$10,000 - \$14,999	
\$15,000 - \$99,999	
\$100,000 - \$199,999	
\$200,000 - \$499,999	
\$500,000 - \$999,999	
\$1,000,000 -	

## \*\*\*\*\* ITEMS OF INTEREST \*\*\*\*\*

* Number of payments to a different vendor	2
! Number of Prepaid payments	
@ Number of Liability payments	
& Number of Employee Also Vendors	1

? denotes check name different than payment name  
F denotes Final Payment

<b>Report Totals -</b>	Payment Count	9	Check Count	6	ACH Count	0	vCard Count	0	Total Check/Advice Amount	\$4,625.59
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Selection Sorted by AP Check Order Option, Filtered by (Org = 70, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 014034,  
Page Break by Check/Advice? = N, Zero? = Y)

## ReqPay05a

## Payment Register

Scheduled 08/28/2025 - 08/29/2025

Bank Account COUNTY - County Bank Account AP Checks

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
AP Vendor	Amazon Capital Services, INC. (030156/1)									
	PO Box 035184									
	Seattle, WA 98124									
* 2025/26	08/14/25	R26-00013	OFFICE SUPPLIES - HS	1C3-PJ1F-QLPR (1376104)	08/28/25	Submitted		34.63		34.63
	2026 (002394)	62-1100-0-1110-2700-4351-000-0000								
Total Invoice Amount								34.63	Check	
AP Vendor	COASTAL BUSINESS SYSTEMS INC. (000224/1)									
	PO BOX 660831									
	DALLAS, TX 75266-0831									
2025/26	08/20/25	R26-00036	COPIER RENTAL	39934731 (1376104)	08/28/25	Submitted		375.09		375.09
	2026 (000165)	62-0000-0-1110-2700-5623-000-0000								
Total Invoice Amount								375.09	Check	
AP Vendor	Hercules Ach. D/B/A Varsity Yearbook (030109/4)									
	P.O. Box 844660									
	Dallas, TX 95284									
? 2025/26	08/01/25	R26-00046	YEARBOOKS - HS	9253667700 (1376104)	08/28/25	Submitted		2,516.50		2,516.50
	Different Name Varsity Yearbook									
	2026 (000139)	62-0000-0-1110-1000-5805-000-0000								
Total Invoice Amount								2,516.50	Check	
AP Vendor	Pacific Paper Co. (030147/1)									
	2825 F ST									
	Eureka, CA 95501									
2025/26	08/19/25	R26-00054	OFFICE SUPPLIES - MS	236971 (1376104)	08/28/25	Submitted		85.37		85.37
	2026 (002395)	62-1100-0-1110-2700-4351-678-0000								
Total Invoice Amount								85.37	Check	
Direct Vendor	US Bank (030168/1)									
	P.O. Box 790428									
	St. Louis, MO 63179									
2025/26	08/07/25		Sports Fuel HS	10303 (1376269)	08/28/25	Submitted		70.00		70.00
Selection Sorted by AP Check Order Option, Filtered by (Org = 70, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 013989, Page Break by Check/Advice? = N, Zero? = Y)										

ERP for California

Page 1 of 4

070 - Northcoast Prep Academy

Generated for Julie Grant (JUGRANT), Aug 29 2025 12:03PM

## ReqPay05a

## Payment Register

Scheduled 08/28/2025 - 08/29/2025

Bank Account COUNTY - County Bank Account AP Checks

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor	US Bank (030168/1)		(continued)							
2025/26	08/07/25		Sports Fuel HS	10303 (1376269)	08/28/25	Submitted				
			(continued)							
2026	(000214)	62-0000-0-1300-4200-4364-000-0000								
2025/26	08/20/25		DHHS Consultations	121710 (1376104)	08/28/25	Submitted		85.50		85.50
2026	(000080)	62-0000-0-0000-3700-5800-000-0000								
2025/26	08/21/25		Service fee	121710 FEES (1376993)	08/29/25	Submitted		5.30		5.30
2026	(001263)	62-0000-0-0000-7200-5881-000-0000								
2025/26	08/20/25		DHHS Consultation for NLP	121710 MS (1376104)	08/28/25	Submitted		85.50		85.50
2026	(000081)	62-0000-0-0000-3700-5800-678-0000								
* 2025/26	08/19/25	R26-00018	SNACKS - MS CORE DAY	125819081 (1376104)	08/28/25	Submitted		34.57		34.57
2026	(002397)	62-1400-0-1110-1000-4391-678-0000								
2025/26	08/19/25		ELOP/Aftercare Snacks	125819081 ELOP (1376104)	08/28/25	Submitted		28.68		28.68
2026	(001933)	62-2600-0-1110-1000-4310-678-0000								
2025/26	08/19/25		HS Breakfast	125819081 HS BREAK (1376104)	08/28/25	Submitted		34.57		34.57
2026	(001463)	62-0000-0-0000-3700-4710-000-0000								
* 2025/26	08/19/25	R26-00013	OFFICE SUPPLIES - HS	125819081 HS OFFICE (1376104)	08/28/25	Submitted		39.81		39.81
2026	(002394)	62-1100-0-1110-2700-4351-000-0000								
* 2025/26	08/19/25	R26-00014	OFFICE SUPPLIES - MS	125819081 MS OFFICE (1376104)	08/28/25	Submitted		20.81		20.81
2026	(002395)	62-1100-0-1110-2700-4351-678-0000								
2025/26	07/02/25		Advertising	70225 (1376104)	08/28/25	Submitted		312.00		312.00
2026	(002326)	62-1100-0-1110-2700-5831-000-0000								
2025/26	08/21/25	R26-00075	STATE COMP INSURANCE - THE HARTFORD	82125 (1376104)	08/28/25	Submitted		578.15		578.15
2026	(001441)	62- - - -9542- -								
			Hold: Final Payment?							
			BatchId							
			Check Date							
			PO# BPO26-00054							
			Register #							

Scheduled 08/28/2025 - 08/29/2025										Bank Account COUNTY - County Bank Account AP Checks									
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	(continued)								
2025/26	08/31/25	R26-00076	US Bank (030168/1)																
			PHONE (MS)	X08152025	08/28/25	Submitted		43.74		43.74									
			707-825-1186/	(1376104)															
			ACCT																
			287347137825																
		2026 (000188)	62-0000-0-1193-2700-5909-678-0000																
				BatchId		Check Date		PO# BPO26-00056		Register #									
										Total Invoice Amount									
										1,338.63									
										Check									

EXPENSES BY FUND - Bank Account COUNTY			
Fund	Expense	Cash Balance	Difference
62	4,350.22	132,528.42	128,178.20

Number of Payments	16	
Number of Checks	5	\$4,350.22
Number of ACH Advice	0	
Number of vCard Advice	0	
Total Check/Advice Amount		\$4,350.22
Total Unpaid Sales Tax		\$0.00
Total Expense Amount		\$4,350.22

  

CHECK/ADVICE AMOUNT DISTRIBUTION COUNTS		
\$0 - \$99	2	
\$100 - \$499	1	
\$500 - \$999		
\$1,000 - \$4,999	2	
\$5,000 - \$9,999		
\$10,000 - \$14,999		
\$15,000 - \$99,999		
\$100,000 - \$199,999		
\$200,000 - \$499,999		
\$500,000 - \$999,999		
\$1,000,000 -		

  

***** ITEMS OF INTEREST *****		
* Number of payments to a different vendor	4	
! Number of Prepaid payments		
@ Number of Liability payments		
& Number of Employee Also Vendors		

? denotes check name different than payment name  
F denotes Final Payment

Report Totals -	Payment Count	16	Check Count	5	ACH Count	0	vCard Count	0	Total Check/Advice Amount	\$4,350.22
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**Northcoast Preparatory and Performing Arts Academy District Governing Board**  
**Tuesday, September 2, 2025**  
**NPA HS, Rm2**  
**1761 11<sup>th</sup> Street Arcata, CA 95521**

Minutes  
4:15pm

**1. Call to Order/Agenda**

Board Members present: Jim Hilton, Rebecca Hall, Jessica Callahan

Others present: Bridget Quinn, NPA Teacher; Adam Hess, Charter Director; Jillian Sheppard, Parent; Janice Lourenzo, HCOE Liaison

**2. Action Items to Be Considered**

2.1 Adopt the Agenda

It was moved by Jessica Callahan and seconded by Rebecca Hall to adopt the agenda.

Ayes

Noes

Absent

Jim Hilton

Rebecca Hall

Jessica Callahan

Robert Ziemer

Motion carried, 3-0-0

2.2 Adopt the Warrants

It was moved by Jessica Callahan and seconded by Rebecca Hall to adopt the warrants.

Ayes

Noes

Absent

Jim Hilton

Rebecca Hall

Jessica Callahan

Robert Ziemer

Motion carried, 3-0-0

**3. Public Comments on Items Not on the Agenda**

3.1 Comments by the Public: Introduction of the guests were made. Both Janice Lourenzo and Jillian Sheppard shared their background and reason for attending the meeting.



#### 4. Action Items to be Considered

##### 4.1 Approval of Local Assignments of 25-26

Charter Director Adam Hess shared the local assignments for the 25-26 school year. The board briefly discussed the roles and changes to this school year's local assignments.

It was moved by Jessica Callahan and seconded by Rebecca Hall to approve the 2025-2026 LCAP.

<u>Ayes</u>	<u>Noes</u>	<u>Absent</u>
Jim Hilton		
Rebecca Hall		
Jessica Callahan		
		Robert Ziemer

Motion carried, 3-0-0

##### 4.2 Approval of Contract for 25-26 School year

The board briefly reviewed the 2025-2026 contracts and changes that were shared by Charter Director Adam Hess

It was moved by Rebecca Hall and seconded by Jessica Callahan to approve the 2025-2026 Contracts.

<u>Ayes</u>	<u>Noes</u>	<u>Absent</u>
Jim Hilton		
Rebecca Hall		
Jessica Callahan		
		Robert Ziemer

Motion carried, 3-0-0

##### 4.3 Approval of a New Board Member

The board briefly discussed the addition of Jillian Sheppard as a new board member.

It was moved by Jessica Callahan and seconded by Rebecca Hall to approve Jillian Sheppard as a board member

<u>Ayes</u>	<u>Noes</u>	<u>Absent</u>
Jim Hilton		
Rebecca Hall		
Jessica Callahan		
		Robert Ziemer

Motion carried, 3-0-0

## **5. Next Board Meeting**

### **5.1 Possible Agenda Items**

The board requested a matrix of roles for all school employees. The board requested a breakdown of the budget by line item.

5.2 Next Board Meeting Date: September 9th at 4:15pm.

## **6. Adjournment at 5:35 pm**

Charter Number: \_\_\_\_\_

To the entity that approved the charter school:

2024-25 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report is hereby approved and filed by the charter school pursuant to Education Code Section 42100(b).

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

Charter School Official  
(Original signature required)

Printed  
Name: \_\_\_\_\_

Title: \_\_\_\_\_

To the County Superintendent of Schools:

2024-25 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been reviewed and is hereby filed with the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Printed  
Name: \_\_\_\_\_

Title: \_\_\_\_\_

To the Superintendent of Public Instruction:

2024-25 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

County Superintendent/Designee  
(Original signature required)

For additional information on the unaudited actual financial report, please contact:

For Approving Entity:

Corey Weber

Name

Assistant Superintendent of Business Services

Title

707-445-7066

Telephone

cweber@hcoe.org

E-mail Address

For Charter School:

Adam Hess

Name

Director

Title

707-822-0861

Telephone

ahess@northcoastprep.org

E-mail Address

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2024-25 Unaudited Actuals	2025-26 Budget
01	General Fund/County School Service Fund	G	
08	Student Activity Special Revenue Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund		
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund	G	G
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	S	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals		



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,397,629.00	1,378,793.00	-1.3%
2) Federal Revenue		8100-8299	9,472.00	16,631.00	75.6%
3) Other State Revenue		8300-8599	101,003.50	157,412.00	55.8%
4) Other Local Revenue		8600-8799	128,878.72	108,046.00	-16.2%
5) TOTAL, REVENUES			1,636,983.22	1,660,882.00	1.5%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	619,262.80	583,138.00	-5.8%
2) Classified Salaries		2000-2999	307,587.17	172,488.00	-43.9%
3) Employee Benefits		3000-3999	361,840.08	305,038.00	-15.7%
4) Books and Supplies		4000-4999	48,540.87	96,924.00	99.7%
5) Services and Other Operating Expenses		5000-5999	454,317.18	481,991.00	6.1%
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	1,101.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,791,548.10	1,640,678.00	-8.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(154,564.88)	20,204.00	-113.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(154,564.88)	20,204.00	-113.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	369,068.68	223,383.80	-39.5%
b) Audit Adjustments		9793	8,880.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			377,948.68	223,383.80	-40.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			377,948.68	223,383.80	-40.9%
2) Ending Net Position, June 30 (E + F1e)			223,383.80	243,587.80	9.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	12,339.00	0.00	-100.0%
b) Restricted Net Position		9797	94,813.75	86,894.75	-8.4%
c) Unrestricted Net Position		9790	118,231.05	156,693.05	34.8%
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	455,380.26		
1) Fair Value Adjustment to Cash In County Treasury		9111	392.00		
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	145,714.88		
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	7,600.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
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	12,339.00		
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			621,425.95		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	330,703.15		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	55,000.00		
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	12,339.00		
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			398,042.15		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
(must agree with line F2) (G11 + H2) - (I7 + J2)			223,383.80		
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	435,510.00	543,672.00	24.8%
Education Protection Account State Aid - Current Year		8012	408,881.00	270,288.00	-33.6%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	555,238.00	564,833.00	1.7%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,397,629.00	1,378,793.00	-1.3%
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	12,151.00	12,988.00	6.9%
Special Education Discretionary Grants		8182	0.00	1,624.00	New
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	2,061.00	2,021.00	-1.9%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4810	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3185, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5830	8290	(4,740.00)	0.00	-100.0%
Career and Technical Education	3600-3699	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>9,472.00</b>	<b>16,631.00</b>	<b>75.8%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	8500	8311	0.00	0.00	0.0%
Prior Years	8500	8319	(20,268.00)	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,555.00	4,555.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	38,136.50	31,941.00	-11.6%
Expanded Learning Opportunities Program (ELO-P)	2800	8590	0.00	50,000.00	New
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6680, 6685	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	16,063.00	16,063.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	64,507.00	54,853.00	-15.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>101,003.50</b>	<b>157,412.00</b>	<b>55.8%</b>
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8680	15,147.88	12,000.00	-20.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	382.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	67,277.73	55,697.00	-17.2%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	48,061.00	40,349.00	-12.4%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
From JPAs	All Other	8783	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			128,878.72	108,046.00	-15.2%
<b>TOTAL, REVENUES</b>			1,838,983.22	1,660,882.00	1.5%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	525,502.03	489,593.00	-6.8%
Certificated Pupil Support Salaries		1200	8,775.00	8,775.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	84,985.77	84,770.00	-0.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			619,262.80	583,138.00	-5.8%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	110,722.44	39,790.00	-64.1%
Classified Support Salaries		2200	71,327.08	58,585.00	-17.9%
Classified Supervisors' and Administrators' Salaries		2300	16,174.89	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	67,828.20	66,236.00	-2.3%
Other Classified Salaries		2900	41,534.58	7,875.00	-81.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			307,587.17	172,486.00	-43.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	164,585.21	137,001.00	-11.4%
PERS		3201-3202	78,237.36	58,539.00	-27.7%
OASDI/Medicare/Alternative		3301-3302	36,743.77	26,613.00	-27.6%
Health and Welfare Benefits		3401-3402	75,960.01	68,641.00	-9.6%
Unemployment Insurance		3501-3502	463.88	378.00	-18.6%
Workers' Compensation		3601-3602	15,870.05	15,866.00	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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			361,840.08	305,038.00	-15.7%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	5,760.82	4,700.00	-18.4%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	40,901.21	85,047.00	107.9%
Noncapitalized Equipment		4400	1,768.00	7,077.00	300.7%
Food		4700	112.84	100.00	-11.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			48,540.87	96,924.00	89.7%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	9,679.00	10,216.00	5.5%
Travel and Conferences		5200	8,700.00	4,200.00	-51.7%
Dues and Memberships		5300	22,974.85	25,469.00	10.9%
Insurance		5400-5450	30,001.00	36,761.00	22.5%
Operations and Housekeeping Services		5500	53,528.23	62,656.00	17.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	102,703.39	108,612.00	3.8%
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	209,172.12	216,870.00	3.7%
Communications		5900	17,560.59	19,217.00	8.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			454,317.18	481,991.00	6.1%
<b>DEPRECIATION AND AMORTIZATION</b>					
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%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Payments to County Offices		7142	0.00	1,101.00	New
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	1,101.00	New
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			1,791,548.10	1,640,678.00	-8.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8985	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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,397,629.00	1,378,783.00	-1.3%
2) Federal Revenue		8100-8299	9,472.00	16,631.00	75.6%
3) Other State Revenue		8300-8599	101,003.50	157,412.00	55.8%
4) Other Local Revenue		8800-8799	128,878.72	108,046.00	-16.2%
5) TOTAL, REVENUES			1,636,983.22	1,660,862.00	1.6%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		934,368.76	823,530.00	-11.9%
2) Instruction - Related Services	2000-2999		400,984.80	386,969.00	-8.5%
3) Pupil Services	3000-3999		232,574.29	224,342.00	-3.5%
4) Ancillary Services	4000-4999		80,327.64	17,989.00	-70.2%
5) Community Services	5000-5999		27,552.64	10,767.00	-61.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		79,565.55	127,483.00	60.2%
8) Plant Services	8000-8999		56,184.52	68,507.00	21.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	1,101.00	New
10) TOTAL, EXPENSES			1,791,548.10	1,640,678.00	-8.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(154,564.88)	20,204.00	-113.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(154,564.88)	20,204.00	-113.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	369,068.68	223,383.80	-39.5%
b) Audit Adjustments		9793	8,880.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			377,948.68	223,383.80	-40.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			377,948.68	223,383.80	-40.9%
2) Ending Net Position, June 30 (E + F1e)			223,383.80	243,587.80	9.0%
<b>Components of Ending Net Position</b>					
a) Net Investment in Capital Assets		9796	12,339.00	0.00	-100.0%
b) Restricted Net Position		9797	94,813.75	86,894.75	-8.4%
c) Unrestricted Net Position		9790	116,231.05	156,693.05	34.8%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	0.00	9,363.00
6300	Lottery: Instructional Materials	32,638.31	21,621.31
6500	Special Education	48,907.25	45,706.25
6770	Arts and Music In Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	9,581.19	7,217.19
7311	Classified School Employee Professional Development Block Grant	1,488.00	1,288.00
7810	Other Restricted State	2,199.00	1,699.00
Total, Restricted Net Position		94,813.75	86,894.75

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)						
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>5. District Funded County Program ADA</b>						
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
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
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
<b>2. District Funded County Program ADA</b>						
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
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
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
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
5. Total Charter School Regular ADA	116.16	116.40	116.16	112.10	112.10	112.10
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)	116.16	116.40	116.16	112.10	112.10	112.10
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	116.16	116.40	116.16	112.10	112.10	112.10

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work In Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work In Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00



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

2024-25 Unaudited Actuals  
Every Student Succeeds Act Maintenance of Effort  
Expenditures

Form ESMOE  
F8AA26PFAF(2024-25)

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,791,548.10
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	14,212.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	27,552.54
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6800, 6700, 6910, 6920	0.00
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	0.00
6. All Other Financing Uses	All	9100	7699	
		9200	7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				27,552.54
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,749,783.56
<b>Section II - Expenditures Per ADA</b>				<b>2024-25 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)				116.40
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,032.50
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>			<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE Calculation) (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			2,166,828.45	17,126.37
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			2,166,828.45	17,126.37
B. Required effort (Line A.2 times 90%)			1,950,145.61	15,413.73
C. Current year expenditures (Line I.E and Line II.B)			1,749,783.56	15,032.50
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			200,362.05	381.23
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 Not Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	10.27%	2.47%
<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Total adjustments to base expenditures	0.00	0.00

**Part I - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

18,969.89

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.

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**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

1,269,720.16

**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)

1.49%

**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 1000-6999, minus Line B9)

75,837.55

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-6999, minus Line B10)

3,718.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	837.15
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)	80,392.70
9. Carry-Forward Adjustment (Part IV, Line F)	(9,099.02)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	71,293.68
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	934,368.76
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	400,984.80
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	222,782.45
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	60,327.64
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	27,552.54
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)	0.00
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)	55,347.37
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	1,701,363.56
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	4.73%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see <a href="http://www.cde.ca.gov/fg/ac/lc">www.cde.ca.gov/fg/ac/lc</a> )	
(Line A10 divided by Line B19)	4.19%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	80,392.70
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.26%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.26%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.26%) times Part III, Line B19); zero if positive	(9,099.02)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(9,099.02)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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:	4.19%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-4549.51) is applied to the current year calculation and the remainder (\$-4549.51) is deferred to one or more future years:	4.46%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-3033.01) is applied to the current year calculation and the remainder (\$-6066.01) is deferred to one or more future years:	4.55%
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(9,099.02)

Approved  
Indirect  
cost rate: 5.26%  
Highest  
rate used  
in any  
program: 5.26%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
62	3310	11,543.80	607.20	5.26%
62	4035	2,037.36	23.64	1.16%
62	6266	36,412.21	127.79	0.35%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	20,188.44		53,670.57	73,859.01
2. State Lottery Revenue	8660	24,384.35		11,752.15	36,136.50
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)		44,572.79	0.00	65,422.72	109,995.51
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
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	7,835.15		31,943.57	39,778.72
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	17,989.61			17,989.61
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			840.84	840.84
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)		25,824.76	0.00	32,784.41	58,609.17
<b>C. ENDING BALANCE (Must equal Line A7 minus Line B12)</b>	979Z	18,748.03	0.00	32,638.31	51,386.34
<b>D. COMMENTS:</b>					
Printed instructional materials.					

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.



	Teacher Full-Time Equivalents					Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)		
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							PT Factor(s)		
Instructional Goals									
0001 Pre-Kindergarten									
1110 Regular Education, K-12									
3100 Alternative Schools									
3300 Independent Study Centers									
3400 Opportunity Schools									
3500 County Community Schools									
3550 Community Day Schools									
3600 Juvenile Courts									
3700 Specialized Secondary Programs									
3800 Career Technical Education									
4110 Regular Education, Adult									
4610 Adult Independent Study Centers									
4620 Adult Correctional Education									
4630 Adult Career Technical Education									
4760 Bilingual									
4850 Migrant Education									
4900 Other Supplemental Education									
5000-5999 Special Education (allocated to 5001)									
6000 ROC/P									
Other Goals									
7110 Nonagency - Educational									
7150 Nonagency - Other									
8100 Community Services									
8500 Child Care and Development Services									
8600 County Services to Districts									
Other Funds									
-- Adult Education (Fund 11)									
-- Child Development (Fund 12)									

	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)
-- Cafeteria (Funds 13 & 61)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. Total Allocation Factors							

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sub. 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	5001 Pre-K/Kindergarten	0.00	0.00	0.00	0.00		0.00
	1110 Regular Education, K-12	1,511,488.88	0.00	1,511,488.88	74,493.11		1,585,982.56
	3100 Alternative 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
	3600 County Community Schools	0.00	0.00	0.00	0.00		0.00
	3650 Community Day Schools	0.00	0.00	0.00	0.00		0.00
	3700 Juvenile Courts	0.00	0.00	0.00	0.00		0.00
	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
	Career Technical Education	0.00	0.00	0.00	0.00		0.00
	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
	Bilingual	0.00	0.00	0.00	0.00		0.00
	Migrant Education	0.00	0.00	0.00	0.00		0.00
	Other Supplemental Education	0.00	0.00	0.00	0.00		0.00
	Special Education	76,031.20	0.00	76,031.20	3,745.23		79,776.43
	Regional Occupational Ctr/Fig (ROCCP)	0.00	0.00	0.00	0.00		0.00
Other Goals	7110 Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
	7150 Nonagency - Other	0.00	0.00	0.00	0.00		0.00
	8100 Community Services	27,552.54	0.00	27,552.54	1,357.21		28,909.75
	8500 Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
	8800 County Services to Districts	0.00	0.00	0.00	0.00		0.00
	Other Costs						0.00
	Food Services					98,946.93	98,946.93
	Enterprise					0.00	0.00
	Facilities Acquisition & Construction					0.00	0.00
	Other Outgo					0.00	0.00
Other Funds ---	Adult Education, Child Development, Cerebrata, Foundation (Column 3 + CAC, line C5; times CAC, line E)						0.00
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)						0.00
	Total County School Service and Charter Schools Funds Expenditures	1,615,043.82	0.00	1,615,043.82	79,595.55	98,946.93	1,791,546.10

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2400-2499)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3190 and 3900)	Pupil Transportation (Function 3800)	Auxiliary Services (Functions 4000-4099)	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
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	831,935.63	0.00	3,398.42	395,501.38	99,005.87	4,111.42	60,327.64	0.00	0.00	56,164.52	0.00	1,511,459.85
3100	Alternative Schools	0.00	0.00	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	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	0.00	0.00
3500	County Community Schools	0.00	0.00	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	0.00	0.00
3600	Juvenile Courts	0.00	0.00	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	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	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	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	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	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	0.00	0.00
4900	Other Supplemental Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5659	Special Education	42,432.13	0.00	0.00	1,054.00	32,504.07	0.00	0.00	0.00	0.00	0.00	0.00	76,051.20
5800	ROCP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,552.54	0.00	0.00	0.00	27,552.54
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	0.00
8600	County Services to Districts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		834,368.76	0.00	3,398.42	397,595.38	131,513.94	4,111.42	60,327.64	27,552.54	0.00	56,164.52	0.00	1,615,043.62

\* Functions 7100-7199 for goals 8100 and 8500

Instructional Goals	Goal	Type of Program	Allocated Support Costs (Based on Factors Input on Form PCRAF)				Total
			Full-Time Equivalents	Classroom Units	Pupils Transported		
	0001	Pre-Kindergarten	0.00	0.00	0.00		0.00
	1110	Regular Education, K-12	0.00	0.00	0.00		0.00
	3100	Alternative Schools	0.00	0.00	0.00		0.00
	3300	Independent Study Centers	0.00	0.00	0.00		0.00
	3400	Opportunity Schools	0.00	0.00	0.00		0.00
	3500	County Community Schools	0.00	0.00	0.00		0.00
	3550	Community Day Schools	0.00	0.00	0.00		0.00
	3600	Juvenile Courts	0.00	0.00	0.00		0.00
	3700	Specialized Secondary Programs	0.00	0.00	0.00		0.00
	3800	Career Technical Education	0.00	0.00	0.00		0.00
	4110	Regular Education, Adult	0.00	0.00	0.00		0.00
	4610	Adult Independent Study Centers	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
	4900	Other Supplemental Education	0.00	0.00	0.00		0.00
	5000-5999	Special Education (Allocated to 5201)	0.00	0.00	0.00		0.00
	6000	ROCP	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
	8800	County Services to Districts	0.00	0.00	0.00		0.00
Other Funds							
	--	Adult Education (Fund 11)	0.00	0.00	0.00		0.00
	--	Child Development (Fund 12)	0.00	0.00	0.00		0.00
	--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00		0.00
Total Allocated Support Costs			0.00	0.00	0.00		0.00

<b>A. Central Administration Costs In County School Service and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-5999 and 9000, Objects 1000-7999)	0.00
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-5999 and 9000, Objects 1000 - 7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	76,897.55
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	3,718.00
5	Total Central Administration Costs In County School Service and Charter Schools Funds	78,555.55
<b>B. Direct Charged and Allocated Costs In County School Service and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	1,615,043.62
2	Total Allocated Costs (from Form PCR, Column 2, Total)	0.00
3	Total Direct Charged and Allocated Costs In County School Service and Charter Schools Funds	1,615,043.62
<b>C. Direct Charged Costs In Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Careteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 18 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs In Other Funds	0.00
D.	Total Direct Charged and Allocated Costs (B3 + C5)	1,615,043.62
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	4.96%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 6500)	Other Outgo (Functions 9000- 9899)	Total
Food Services (Objects 1000-5999, 6400-6920)	96,948.93				96,948.93
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			0.00		0.00
Other Outgo (Objects 1000 - 7999)				0.00	0.00
Total Other Costs	96,948.93	0.00	0.00	0.00	96,948.93

Unaudited Actuals  
Unaudited Actuals 2024-25  
**Technical Review Checks**  
Phase - All  
Display - All Technical Checks

Northcoast Preparatory and Performing Arts Academy

Humboldt County

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

**F - Fatal** (Data must be corrected; an explanation is not allowed)

**WWC - 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**

<b>BALANCE-FDxRS</b> - (Fatal) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource.	<u>Passed</u>
<b>CHECKFUNCTION</b> - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
<b>CHECKFUND</b> - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
<b>CHECKGOAL</b> - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
<b>CHECKOBJECT</b> - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
<b>CHECKRESOURCE</b> - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
<b>CHK-FDXRS7690xOB8590</b> - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
<b>CHK-FUNCTIONxOBJECT</b> - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
<b>CHK-FUND09-ACTIVITY</b> - (Fatal) - There is no activity in Fund 09.	<u>Passed</u>
<b>CHK-FUNDxFUNCTION-A</b> - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
<b>CHK-FUNDxFUNCTION-B</b> - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
<b>CHK-FUNDxGOAL</b> - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
<b>CHK-FUNDxOBJECT</b> - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
<b>CHK-FUNDxRESOURCE</b> - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>



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

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

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

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

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

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

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

**PY-EFB=CY-BFB-RES-CH - (Fatal)** - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. To assist those charter schools that are reporting in SACS for the current year, but reported in the alternative form last year, Charter School Alternative Form prior year ending fund balances have been included in the SACS software to compare to the total of the SACS beginning balances for all resources. **Passed**

**SPECIAL-ED-GOAL - (Fatal)** - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

## **GENERAL LEDGER CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
62	4126	8290	(\$4,740.00)

Explanation: Negative revenue is due to the clearing of a prior year receivable that will not be received.

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

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

Exception

FUND	RESOURCE	VALUE
62	4126	(\$4,740.00)

Explanation: Negative revenue is due to the clearing of a prior year receivable that will not be received.

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

Passed

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

Passed

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

Passed

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

Passed

## SUPPLEMENTAL CHECKS

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

**IC-BD-SUPT-NOT-ZERO - (Warning)** - There are no Board and Superintendent costs reported in Form ICR, Part III, Line B7. Please review your records and make any necessary corrections.

Exception

Board and Superintendent (Form ICR, Part III, Line B7) 0.00

Explanation: The charter school's administrative structure does not include a superintendent. In addition, board members serve on a voluntary basis so there are no board expenses.

**IC-BD-SUPT-VS-ADMIN - (Warning)** - In Form ICR, the ratio of Board and Superintendent costs to Other General Administration costs is less than 5%. Please review your records and make any necessary corrections.

Exception

Board and Superintendent (Form ICR, Part III, Line B7) \$0.00

Other General Administration, less portion charged to restricted resources or specific goals (Form ICR, Part III, Line A1) \$75,837.55

Ratio is \$0.00 %

Explanation: The charter school's administrative structure does not include a superintendent. In addition, board members serve on a voluntary basis so there are no board expenses.

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

## EXPORT VALIDATION CHECKS

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

Passed

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

Passed

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

Passed

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

**Passed**

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

**Passed**

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

**Passed**

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

Northcoast Preparatory and Performing Arts Academy

Humboldt County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

WWC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

**IMPORT CHECKS**

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUND09-ACTIVITY - (Fatal) - There is no activity in Fund 09.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

**SPECIAL-ED-GOAL - (Fatal)** - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.

Passed

## **GENERAL LEDGER CHECKS**

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

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

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

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

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

**OBJ-POSITIVE - (Warning)** - All applicable objects should have a positive balance by resource, by fund. **Passed**

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

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

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

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

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

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

### **EXPORT VALIDATION CHECKS**

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

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

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

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



**Proposition 28: Arts and Music in Schools Funding**  
**Annual Report**  
**Fiscal Year 2024-25**

Name: Northcoast Preparatory and Performing Arts Academy  
CDS Code: 1210124-0134163  
Charter School Number: 930  
Allocation Year: 2024-25, 2023-24

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

NPA plans to spend its Arts and Music in Schools funds for salaries for certificated and/or classified staff to fund arts classes in grades 6-12, and to provide the supplies needed for those same classes. NPA also plans to use Prop 28 funds to rent facilities for arts events such as its annual school plays.

2. Number of full-time equivalent teachers (certificated).	0.0
3. Number of full-time equivalent personnel (classified).	0.2
4. Number of full-time equivalent teaching aides.	0.0
5. Number of students served.	118
6. Number of school sites providing arts education.	2

Date of Approval by Governing Board/Body	September 9, 2025
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Annual Report Data URL (Plan must be posted to the LEA's website)

Completed By: Adam Hess

Telephone: 707-822-0861

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