

San Juan Unified School District

2025-26 Unaudited Actuals with 2026-27 Revised Budget

Presented to the Board of Education
September 8, 2026



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Carmichael, CA 95608
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SAN JUAN UNIFIED SCHOOL DISTRICT
2025-26 Unaudited Actuals and 2026-27 Budget
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OVERVIEW AND INTRODUCTION

FINANCIAL OVERVIEW

The San Juan Unified School District financial status is comprised of three major components: (1) Fund Balance (Ending and Beginning Balance); (2) Revenues; and (3) Expenditures. This document reflects unaudited actual figures for 2025-26, and the revised budget for 2026-27. Multi-year projections for 2027-28 and 2028-29 will be published with the First Interim Report in December.

MISSION

We partner with our San Juan Unified community in setting high expectations for academic achievement rooted in equity and unity to create supportive learning experiences in which all students, families and staff can excel and thrive.

CORE VALUES

- **Belonging**
We create a community that cultivates welcoming and inclusive environments with genuine respect for our diversity of cultures, identities and abilities.
- **Relevance**
We design experiences and environments where each learner can explore and apply skills and knowledge that align with evolving careers and workplaces.
- **Voice**
We honor and affirm all voices of our school community and encourage them to share their perspectives to help improve and shape what we do and how we do it.
- **Social and Emotional Intelligence**
We build a culture that teaches, models and applies social and emotional intelligence in all interactions with each other.
- **Resilience**
We create nurturing schools and programs that inspire each learner to continue to persevere, gain strength and develop the confidence to excel beyond challenges.
- **Championing**
We support and advocate for those in our San Juan Unified community who are disproportionately impacted or marginalized by circumstances beyond their control.
- **Innovation**
We embrace and encourage creative thinking and learning environments that transform ideas into actionable solutions.

CORE COMMITMENTS

- Prioritize resources to close opportunity gaps, improve teaching and learning, recruit and retain high-quality employees and help all students reach their potential.
- Provide sound fiscal stewardship of community resources.
- Build trust by sharing useful, transparent fiscal information.
- Adopt a budget that consistently balances ongoing revenues and expenditures to avoid a structural deficit.

SIGNIFICANT CHANGES SINCE BUDGET ADOPTION

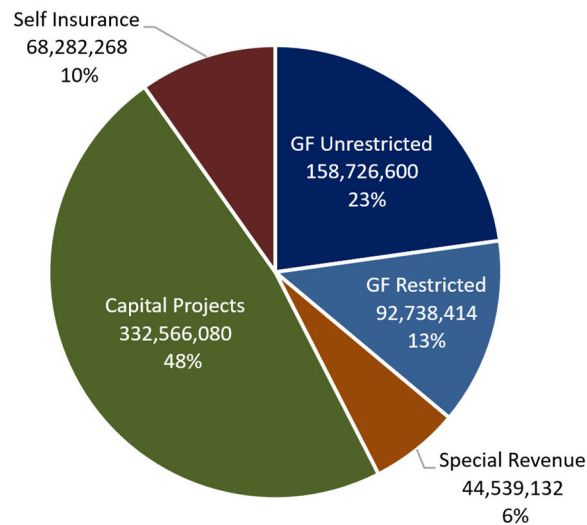
No revisions have been made to the 2026-27 budget since its adoption. The major impacts on the District's unrestricted budget—including the 4.31% funded COLA, consisting of the statutory COLA and an additional state augmentation, as well as a significant increase in special education funding—were incorporated into the 2026-27 Adopted Budget. Additional one-time restricted revenues were not included in the Adopted Budget and will be reflected in the First Interim Report in December 2026.

2025-26 UNAUDITED ACTUALS

ALL FUNDS

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/ (Deficit)	Ending Balance
Supplemental/Concentration	28,988,918	75,686,079	92,972,507	(3,106)	(17,289,535)	11,699,383
Base / Other	169,585,550	459,961,320	377,523,605	(104,996,048)	(22,558,333)	147,027,217
Total Unrestricted	198,574,468	535,647,398	470,496,112	(104,999,154)	(39,847,868)	158,726,600
Total Restricted	84,441,728	191,887,885	279,423,854	95,832,655	8,296,686	92,738,414
GENERAL FUND	283,016,195	727,535,283	749,919,967	(9,166,498)	(31,551,182)	251,465,014
ASB	2,775,108	3,290,318	3,116,011	0	174,307	2,949,416
Charter Schools	1,292,316	4,094,982	3,450,050	(316,496)	328,437	1,620,753
SPED (SELPA)	0	919,984	919,290	0	694	694
Adult Education	2,395,972	4,849,277	4,917,653	0	(68,376)	2,327,596
Child Development	13,236,482	26,461,076	31,439,429	5,031,636	53,283	13,289,765
Cafeteria	22,595,587	26,179,786	26,647,209	2,204,322	1,736,899	24,332,487
Deferred Maintenance	3,964,199	122,135	6,067,912	2,000,000	(3,945,777)	18,422
SPECIAL REVENUE	46,259,665	65,917,558	76,557,554	8,919,462	(1,720,534)	44,539,132
Building	60,419,983	13,383,131	82,065,868	224,035,787	155,353,050	215,773,033
Capital Facilities	8,678,593	2,030,708	48,292	0	1,982,416	10,661,009
County School Facilities	0	18,642,791	0	(18,642,791)	0	0
Bond Interest Redemption	96,812,360	90,407,767	103,170,225	22,082,136	9,319,678	106,132,038
CAPITAL PROJECTS	165,910,935	124,464,397	185,284,385	227,475,132	166,655,145	332,566,080
SELF INSURANCE	57,750,757	30,652,931	20,055,460	(65,959)	10,531,511	68,282,268
TOTAL	552,937,553	948,570,170	1,031,817,365	227,162,136	143,914,941	696,852,494

Ending Balance



2025-26 UNAUDITED ACTUALS

UNRESTRICTED GENERAL FUND

	Adopted Budget	1st Interim	2nd Interim	Estimated Actuals	Unaudited Actuals
Revenues	530,067,513	531,330,092	533,874,024	534,543,257	535,647,398
Expenses					
Salaries/Benefits	441,396,789	440,442,930	437,466,885	432,277,229	430,219,466
Other Expenditures	42,186,475	51,914,960	52,408,348	43,994,649	40,276,646
Total Expenses	483,583,264	492,357,890	489,875,233	476,271,878	470,496,112
Other Financing	(98,932,535)	(108,355,763)	(108,733,439)	(108,707,331)	(104,999,154)
Surplus/(Deficit)	(52,448,286)	(69,383,561)	(64,734,648)	(50,435,952)	(39,847,868)
Beginning Balance	179,895,951	198,574,468	198,574,468	198,574,468	198,574,468
Ending Balance	127,447,665	129,190,907	133,839,820	148,138,516	158,726,600
Non-Spendable	297,094	322,603	322,603	2,980,704	2,998,581
Commitments	19,158,206	25,063,175	27,710,975	29,285,827	29,285,827
Assigned	13,314,030	10,699,414	1,613,355	7,010,179	9,613,716
Reserve for Economic Uncertainty	15,130,317	15,899,071	15,942,227	15,494,900	15,183,118
Unassigned	79,548,019	77,206,644	88,250,660	93,366,906	101,645,358

UNRESTRICTED WITH SUPPLEMENTAL/CONCENTRATION BREAKOUT

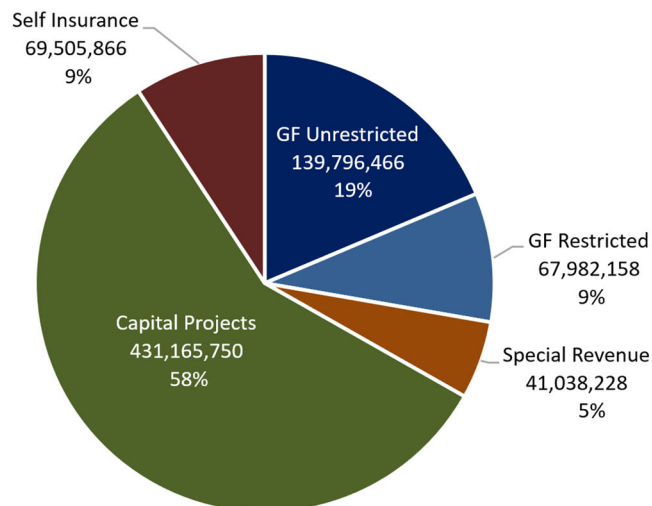
	25-26 Adopted Budget			25-26 Unaudited Actuals		
	Supplemental/ Concentration	Base/ All Other	Total	Supplemental/ Concentration	Base/ All Other	Total
Revenues	75,108,473	454,959,040	530,067,513	75,686,079	459,961,320	535,647,398
Expenses						
Salaries/Benefits	80,259,723	361,137,066	441,396,789	77,956,201	352,263,265	430,219,466
Other Expenditures	18,443,701	23,742,774	42,186,475	15,016,306	25,260,340	40,276,646
Total Expenses	98,703,424	384,879,840	483,583,264	92,972,507	377,523,605	470,496,112
Other Financing	0	(98,932,535)	(98,932,535)	(3,106)	(104,996,048)	(104,999,154)
Surplus/(Deficit)	(23,594,951)	(28,853,335)	(52,448,286)	(17,289,535)	(22,558,333)	(39,847,868)
Beginning Balance	26,403,318	153,492,633	179,895,951	28,988,918	169,585,550	198,574,468
Ending Balance	2,808,367	124,639,298	127,447,665	11,699,383	147,027,217	158,726,600
Assigned/Committed	2,808,367	45,091,280	47,899,646	11,699,383	45,381,859	57,081,243
Unassigned		79,548,018	79,548,018		101,645,358	101,645,358

2026-27 REVISED BUDGET

ALL FUNDS

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/ (Deficit)	Ending Balance
Supplemental/Concentration	11,699,383	80,969,642	85,629,356	0	(4,659,714)	7,039,669
Base / Other	147,027,217	471,958,288	386,942,603	(99,286,105)	(14,270,420)	132,756,797
Total Unrestricted	158,726,600	552,927,930	472,571,959	(99,286,105)	(18,930,134)	139,796,466
Total Restricted	92,738,414	183,843,639	300,702,055	92,102,160	(24,756,256)	67,982,158
GENERAL FUND	251,465,014	736,771,569	773,274,014	(7,183,945)	(43,686,390)	207,778,624
ASB	2,949,416	2,400,000	2,400,000	0	0	2,949,416
Charter Schools	1,620,753	3,998,020	3,615,583	(331,660)	50,777	1,671,530
SPED (SELPA)	694	1,390,919	1,390,919	0	0	694
Adult Education	2,327,596	4,888,861	5,113,627	0	(224,766)	2,102,830
Child Development	13,289,765	25,225,279	32,200,574	4,891,320	(2,083,975)	11,205,790
Cafeteria	24,332,487	27,612,214	31,147,779	2,292,625	(1,242,940)	23,089,547
Deferred Maintenance	18,422	0	0	0	0	18,422
SPECIAL REVENUE	44,539,132	65,515,293	75,868,482	6,852,285	(3,500,904)	41,038,228
Building	215,773,033	9,800,453	5,168,938	100,411,660	105,043,175	320,816,208
Capital Facilities	10,661,009	1,375,000	64,650	0	1,310,350	11,971,359
County School Facilities	0	0	0	0	0	0
Bond Interest Redemption	106,132,038	81,363,479	89,117,333	0	(7,753,854)	98,378,184
CAPITAL PROJECTS	332,566,080	92,538,932	94,350,921	100,411,660	98,599,671	431,165,750
SELF INSURANCE	68,282,268	25,095,745	23,872,147	0	1,223,598	69,505,866
TOTAL	696,852,494	919,921,539	967,365,564	100,080,000	52,635,975	749,488,468

Ending Balance



2026-27 REVISED BUDGET

UNRESTRICTED GENERAL FUND

	Adopted Budget	Revised Budget	1st Interim	2nd Interim	Estimated Actuals	Unaudited Actuals
Revenues	552,927,930	552,927,930				
Expenses						
Salaries/Benefits	432,621,314	432,621,314				
Other Expenditures	39,950,645	39,950,645				
Total Expenses	472,571,959	472,571,959				
Other Financing	(99,286,105)	(99,286,105)				
Surplus/(Deficit)	(18,930,134)	(18,930,134)				
Beginning Balance	148,138,516	158,726,600				
Ending Balance	129,208,382	139,796,466				
Non-Spendable	322,603	322,603				
Commitments	25,598,046	25,598,046				
Assigned	694,414	3,281,357				
Reserve for Economic Uncertainty	15,609,159	15,609,159				
Unassigned	86,984,160	94,985,301				

UNRESTRICTED WITH SUPPLEMENTAL/CONCENTRATION BREAKOUT

	26-27 Adopted Budget			26-27 Revised Budget		
	Supplemental/ Concentration	Base/ All Other	Total	Supplemental/ Concentration	Base/ All Other	Total
Revenues	80,969,642	471,958,288	552,927,930	80,969,642	471,958,288	552,927,930
Expenses						
Salaries/Benefits	71,840,792	360,780,522	432,621,314	71,840,792	360,780,522	432,621,314
Other Expenditures	13,788,564	26,162,081	39,950,645	13,788,564	26,162,081	39,950,645
Total Expenses	85,629,356	386,942,603	472,571,959	85,629,356	386,942,603	472,571,959
Other Financing	0	(99,286,105)	(99,286,105)	0	(99,286,105)	(99,286,105)
Surplus/(Deficit)	(4,659,714)	(14,270,420)	(18,930,134)	(4,659,714)	(14,270,420)	(18,930,134)
Beginning Balance	9,115,940	139,022,576	148,138,516	11,699,383	147,027,217	158,726,600
Ending Balance	4,456,226	124,752,156	129,208,382	7,039,669	132,756,797	139,796,466
Assigned/Committed	4,456,226	37,767,996	42,224,222	7,039,669	37,771,496	44,811,165
Unassigned		86,984,160	86,984,160		94,985,301	94,985,301

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Description			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources	8010-8099		508,938,314.33	2,936,712.00	511,875,026.33	529,558,667.00	2,814,327.00	532,372,994.00	4.0%
2) Federal Revenue	8100-8299		0.00	35,774,933.62	35,774,933.62	0.00	38,928,940.00	38,928,940.00	8.8%
3) Other State Revenue	8300-8599		11,564,271.82	138,463,893.26	150,028,165.08	12,605,097.00	136,419,483.00	149,024,580.00	-0.7%
4) Other Local Revenue	8600-8799		15,144,812.30	14,712,345.97	29,857,158.27	10,764,166.00	5,680,889.00	16,445,055.00	-44.9%
5) TOTAL, REVENUES			535,647,398.45	191,887,884.85	727,535,283.30	552,927,930.00	183,843,639.00	736,771,569.00	1.3%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		227,452,874.49	70,913,459.68	298,366,334.17	228,358,399.00	75,444,117.00	303,802,516.00	1.8%
2) Classified Salariés	2000-2999		67,873,711.53	47,543,793.00	115,417,504.53	66,783,957.00	60,130,489.00	126,914,446.00	10.0%
3) Employee Benefits	3000-3999		134,892,879.77	83,875,370.99	218,768,250.76	137,478,958.00	99,245,246.00	236,724,204.00	8.2%
4) Books and Supplies	4000-4999		11,053,342.56	16,504,255.52	27,557,598.08	11,895,684.00	16,667,181.00	28,562,865.00	3.6%
5) Services and Other Operating Expenditures	5000-5999		33,362,144.30	54,083,477.36	87,445,621.66	34,279,689.00	41,323,215.00	75,602,904.00	-13.5%
6) Capital Outlay	6000-6999		2,383,757.95	1,251,724.38	3,635,482.33	2,377,122.00	806,216.00	3,183,338.00	-12.4%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		1,211,333.00	48,954.00	1,260,287.00	1,282,784.00	115,104.00	1,397,888.00	10.9%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(7,733,931.38)	5,202,819.51	(2,531,111.87)	(9,884,634.00)	6,970,487.00	(2,914,147.00)	15.1%
9) TOTAL, EXPENDITURES			470,496,112.22	279,423,854.44	749,919,966.66	472,571,959.00	300,702,055.00	773,274,014.00	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			65,151,286.23	(87,535,969.59)	(22,384,683.36)	80,355,971.00	(116,858,416.00)	(36,502,445.00)	63.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		69,459.43	0.00	69,459.43	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629		20,762.75	9,215,195.00	9,235,957.75	20,000.00	7,163,945.00	7,183,945.00	-22.2%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(105,047,850.43)	105,047,850.43	0.00	(99,266,105.00)	99,266,105.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(104,999,153.75)	95,832,655.43	(9,166,498.32)	(99,286,105.00)	92,102,160.00	(7,183,945.00)	-21.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(39,847,867.52)	8,296,685.84	(31,551,181.68)	(18,930,134.00)	(24,756,256.00)	(43,686,390.00)	38.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		198,574,467.61	84,441,727.82	283,016,195.43	158,726,600.09	92,738,413.66	251,465,013.75	-11.1%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F 1a + F1b)			198,574,467.61	84,441,727.82	283,016,195.43	158,726,600.09	92,738,413.66	251,465,013.75	-11.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			198,574,467.61	84,441,727.82	283,016,195.43	158,726,600.09	92,738,413.66	251,465,013.75	-11.1%
2) Ending Balance, June 30 (E + F1e)			158,726,600.09	92,738,413.66	251,465,013.75	139,796,466.09	67,982,157.66	207,778,623.75	-17.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	205,000.00	0.00	205,000.00	205,000.00	0.00	205,000.00	0.0%
Stores		9712	68,469.41	0.00	68,469.41	117,603.00	0.00	117,603.00	71.8%
Prepaid Items		9713	2,725,111.20	0.00	2,725,111.20	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	(.50)	(.50)	New
b) Restricted		9740	0.00	92,738,413.66	92,738,413.66	0.00	67,982,158.16	67,982,158.16	-26.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	29,285,827.00	0.00	29,285,827.00	25,598,046.00	0.00	25,598,046.00	-12.6%
Bus Replacement Plan	0000	9760	8,676,267.00		8,676,267.00			0.00	
Technology Device Refresh and Enhancements	0000	9760	5,215,593.00		5,215,593.00			0.00	
Textbook Adoptions	0000	9760	10,000,000.00		10,000,000.00			0.00	
Carryover of Unspent Supplemental & Concentration Grants	0000	9760	5,393,967.00		5,393,967.00			0.00	
Bus Replacement Plan	0000	9760			0.00	6,299,145.00		6,299,145.00	
Technology Device Refresh and Enhancements	0000	9760			0.00	5,215,593.00		5,215,593.00	
Instructional Materials	0000	9760			0.00	9,627,082.00		9,627,082.00	
Carryover of Unspent Supplemental & Concentration Grants	0000	9760			0.00	4,456,226.00		4,456,226.00	
d) Assigned									
Other Assignments		9780	9,613,716.43	0.00	9,613,716.43	3,281,357.00	0.00	3,281,357.00	-65.9%
Additional Unspent Supplemental & Concentration Grants	0000	9780	6,305,416.00		6,305,416.00			0.00	
ERP Implementation	0000	9780	697,914.00		697,914.00			0.00	
Excess Bus Replacement	0000	9780	233,448.00		233,448.00			0.00	
Excess Textbook Adoptions	0000	9780	2,360,344.00		2,360,344.00			0.00	
Unrestricted Lottery	1100	9780	16,594.43		16,594.43			0.00	
ERP Implementation	0000	9780			0.00	697,914.00		697,914.00	
Additional Unspent Supplemental and Concentration Grants	0000	9780			0.00	2,583,443.00		2,583,443.00	

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	15,183,118.49	0.00	15,183,118.49	15,609,159.18	0.00	15,609,159.18	2.8%
Unassigned/Unappropriated Amount		9790	101,645,357.56	0.00	101,645,357.56	94,985,300.91	0.00	94,985,300.91	-6.6%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	207,860,083.65	73,053,716.75	280,913,800.40				
1) Fair Value Adjustment to Cash in County Treasury		9111	1,151,747.00	0.00	1,151,747.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	205,000.00	0.00	205,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	5,409.80	47,601.66	53,011.46				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	11,539,892.00	28,033,117.56	39,573,009.56				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	1,011,080.15	3,857,461.81	4,868,541.96				
6) Stores		9320	68,469.41	0.00	68,469.41				
7) Prepaid Expenditures		9330	2,725,111.20	0.00	2,725,111.20				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			224,566,793.21	104,991,897.78	329,558,690.99				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	65,029,253.17	6,287,513.79	71,316,766.96				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	810,939.95	851,077.82	1,662,017.77				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	5,114,892.51	5,114,892.51				
6) TOTAL, LIABILITIES			65,840,193.12	12,253,484.12	78,093,677.24				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			158,726,600.09	92,738,413.66	251,465,013.75				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	239,851,178.00	0.00	239,851,178.00	315,442,688.00	0.00	315,442,688.00	31.5%
Education Protection Account State Aid - Current Year		8012	153,447,218.00	0.00	153,447,218.00	99,031,725.00	0.00	99,031,725.00	-35.5%
State Aid - Prior Years		8019	27,054.00	0.00	27,054.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	774,694.64	0.00	774,694.64	771,970.00	0.00	771,970.00	-0.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	124,364,402.35	0.00	124,364,402.35	124,083,757.00	0.00	124,083,757.00	-0.2%
Unsecured Roll Taxes		8042	4,790,349.96	0.00	4,790,349.96	4,274,261.00	0.00	4,274,261.00	-10.8%
Prior Years' Taxes		8043	675,018.43	0.00	675,018.43	1,009,178.00	0.00	1,009,178.00	49.5%
Supplemental Taxes		8044	2,029,725.27	0.00	2,029,725.27	3,135,028.00	0.00	3,135,028.00	54.5%
Education Revenue Augmentation Fund (ERAF)		8045	22,571,772.07	0.00	22,571,772.07	21,757,832.00	0.00	21,757,832.00	-3.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	422,338.65	0.00	422,338.65	320,412.00	0.00	320,412.00	-24.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	3,288.08	0.00	3,288.08	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(1,644.04)	0.00	(1,644.04)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			548,955,395.41	0.00	548,955,395.41	569,826,851.00	0.00	569,826,851.00	3.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(40,017,081.08)	0.00	(40,017,081.08)	(40,268,184.00)	0.00	(40,268,184.00)	0.6%
Property Taxes Transfers		8097	0.00	2,936,712.00	2,936,712.00	0.00	2,814,327.00	2,814,327.00	-4.2%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			508,938,314.33	2,936,712.00	511,875,026.33	529,558,667.00	2,814,327.00	532,372,994.00	4.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Special Education Entitlement		8181	0.00	10,080,474.00	10,080,474.00	0.00	10,080,474.00	10,080,474.00	0.0%
Special Education Discretionary Grants		8182	0.00	1,098,740.00	1,098,740.00	0.00	1,084,720.00	1,084,720.00	-1.3%
Child Nutrition Programs		8220	0.00	1,574,764.99	1,574,764.99	0.00	1,861,281.00	1,861,281.00	18.2%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		16,667,621.89	16,667,621.89		18,463,854.00	18,463,854.00	10.8%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		2,260,816.72	2,260,816.72		1,953,123.00	1,953,123.00	-13.6%
Title III, Immigrant Student Program	4201	8290		348,234.91	348,234.91		360,000.00	360,000.00	3.4%
Title III, English Learner Program	4203	8290		750,008.24	750,008.24		1,063,543.00	1,063,543.00	41.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		2,443,304.49	2,443,304.49		3,084,008.00	3,084,008.00	26.2%
Career and Technical Education	3500-3599	8290		453,170.00	453,170.00		536,424.00	536,424.00	18.4%
All Other Federal Revenue	All Other	8290	0.00	97,798.38	97,798.38	0.00	441,513.00	441,513.00	351.5%
TOTAL, FEDERAL REVENUE			0.00	35,774,933.62	35,774,933.62	0.00	38,928,940.00	38,928,940.00	8.8%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		34,903,028.00	34,903,028.00		50,864,800.00	50,864,800.00	45.7%
Prior Years	6500	8319		709,759.00	709,759.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	(29,781.90)	(29,781.90)	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	1,841,046.00	0.00	1,841,046.00	1,892,758.00	0.00	1,892,758.00	2.8%
Lottery - Unrestricted and Instructional Materials		8560	7,126,222.82	3,320,081.58	10,446,304.40	7,078,246.00	3,117,116.00	10,195,362.00	-2.4%
Tax Relief Subventions									
Restricted Levies - Other									

Description			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Homeowners' Exemptions	8575		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8576		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		33,246,888.00	33,246,888.00		33,246,888.00	33,246,888.00	0.0%
After School Education and Safety (ASES)	6010	8590		4,028,652.18	4,028,652.18		3,989,029.00	3,989,029.00	-1.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		151,298.14	151,298.14		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		2,078,250.00	2,078,250.00		1,910,025.00	1,910,025.00	-8.1%
Arts and Music in Schools (Prop 28)	6770	8590		6,737,726.85	6,737,726.85		6,935,277.00	6,935,277.00	2.9%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,597,003.00	53,317,991.41	55,914,994.41	3,634,093.00	36,356,348.00	39,990,441.00	-28.5%
TOTAL, OTHER STATE REVENUE			11,564,271.82	138,463,893.26	150,028,165.08	12,605,097.00	136,419,483.00	149,024,580.00	-0.7%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,568,793.11	0.00	10,568,793.11	7,000,000.00	0.00	7,000,000.00	-33.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(418,202.36)	0.00	(418,202.36)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,711,236.26	117,885.00	1,829,121.26	1,543,915.00	117,885.00	1,661,800.00	-9.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	969,089.88	969,089.88	0.00	967,500.00	967,500.00	-0.2%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	1,644.04	0.00	1,644.04	0.00	0.00	0.00	-100.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,281,341.25	12,901,954.41	16,183,295.66	2,220,251.00	3,878,587.00	6,098,838.00	-62.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		723,416.68	723,416.68		716,917.00	716,917.00	-0.9%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,144,812.30	14,712,345.97	29,857,158.27	10,764,166.00	5,680,889.00	16,445,055.00	-44.9%
TOTAL REVENUES			535,647,398.45	191,887,884.85	727,535,283.30	552,927,930.00	183,843,639.00	736,771,569.00	1.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	185,193,285.66	50,996,616.15	236,189,901.81	186,719,367.00	54,878,462.00	241,597,829.00	2.3%
Certificated Pupil Support Salaries		1200	13,332,968.86	8,740,499.61	22,073,468.47	13,081,229.00	8,470,025.00	21,551,254.00	-2.4%
Certificated Supervisors' and Administrators' Salaries		1300	22,482,695.10	6,305,747.38	28,788,442.48	22,363,518.00	6,367,078.00	28,730,596.00	-0.2%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Certificated Salaries		1900	6,443,924.87	4,870,596.54	11,314,521.41	6,194,285.00	5,728,552.00	11,922,837.00	5.4%
TOTAL, CERTIFICATED SALARIES			227,452,874.49	70,913,459.68	298,366,334.17	228,358,399.00	75,444,117.00	303,802,516.00	1.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	9,647,376.88	18,795,324.81	28,442,701.69	6,211,911.00	28,409,602.00	34,621,513.00	21.7%
Classified Support Salaries		2200	26,289,881.14	17,464,721.99	43,754,603.13	28,700,939.00	19,755,637.00	48,456,576.00	10.7%
Classified Supervisors' and Administrators' Salaries		2300	7,536,078.37	5,229,411.55	12,765,489.92	7,282,266.00	5,867,027.00	13,149,293.00	3.0%
Clerical, Technical and Office Salaries		2400	21,734,994.78	2,727,661.13	24,462,655.91	22,273,024.00	2,687,845.00	24,960,869.00	2.0%
Other Classified Salaries		2900	2,665,380.36	3,326,673.52	5,992,053.88	2,315,817.00	3,410,378.00	5,726,195.00	-4.4%
TOTAL, CLASSIFIED SALARIES			67,873,711.53	47,543,793.00	115,417,504.53	66,783,957.00	60,130,489.00	126,914,446.00	10.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	41,185,675.51	37,361,319.22	78,546,994.73	42,475,078.00	39,555,407.00	82,030,485.00	4.4%
PERS		3201-3202	17,938,166.81	12,946,076.49	30,884,243.30	17,721,877.00	16,568,863.00	34,290,740.00	11.0%
OASDI/Medicare/Alternative		3301-3302	8,558,383.17	4,738,870.38	13,297,253.55	8,569,701.00	5,825,417.00	14,395,118.00	8.3%
Health and Welfare Benefits		3401-3402	51,685,938.92	22,250,196.37	73,936,135.29	55,308,997.00	30,734,918.00	86,043,915.00	16.4%
Unemployment Insurance		3501-3502	143,873.26	6,865.71	150,738.97	144,351.00	65,808.00	210,159.00	39.4%
Workers' Compensation		3601-3602	5,264,729.12	2,096,462.37	7,361,191.49	5,288,869.00	2,410,559.00	7,699,428.00	4.6%
OPEB, Allocated		3701-3702	5,985,760.02	2,772,658.94	8,758,418.96	3,931,772.00	2,192,614.00	6,124,386.00	-30.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,130,352.96	1,702,921.51	5,833,274.47	4,038,313.00	1,891,660.00	5,929,973.00	1.7%
TOTAL, EMPLOYEE BENEFITS			134,892,879.77	83,875,370.99	218,768,250.76	137,478,958.00	99,245,246.00	236,724,204.00	8.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	5,859,581.97	5,859,581.97	2,322,316.00	2,217,903.00	4,540,219.00	-22.5%
Books and Other Reference Materials		4200	368,453.62	558,973.54	927,427.16	473,108.00	363,819.00	836,927.00	-9.8%
Materials and Supplies		4300	6,283,687.02	6,653,908.08	12,937,595.10	7,459,075.00	11,048,501.00	18,507,576.00	43.1%
Noncapitalized Equipment		4400	4,401,201.92	3,431,791.93	7,832,993.85	1,641,185.00	3,036,958.00	4,678,143.00	-40.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,053,342.56	16,504,255.52	27,557,598.08	11,895,684.00	16,667,181.00	28,562,865.00	3.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	39,235,581.51	39,235,581.51	0.00	29,450,325.00	29,450,325.00	-24.9%
Travel and Conferences		5200	763,034.47	775,156.82	1,538,191.29	1,069,871.00	637,364.00	1,707,235.00	11.0%
Dues and Memberships		5300	298,402.65	107,150.19	405,552.84	331,513.00	29,878.00	361,391.00	-10.9%
Insurance		5400 - 5499	5,880,292.47	0.00	5,880,292.47	6,868,392.00	0.00	6,868,392.00	16.8%
Operations and Housekeeping Services		5500	10,735,372.36	0.00	10,735,372.36	10,904,314.00	0.00	10,904,314.00	1.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,048,576.52	676,746.20	1,725,322.72	1,337,285.00	557,967.00	1,895,252.00	9.8%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Direct Costs		5710	(2,923,278.16)	2,923,278.16	0.00	(2,596,346.00)	2,596,346.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,521,612.87)	(1,446,394.24)	(2,968,007.11)	(1,580,710.00)	(3,146,721.00)	(4,727,431.00)	59.3%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	17,945,522.57	11,636,446.40	29,581,968.97	16,299,157.00	11,010,488.00	27,309,625.00	-7.7%
Communications		5900	1,135,834.29	175,512.32	1,311,346.61	1,646,213.00	187,588.00	1,833,801.00	39.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,362,144.30	54,083,477.36	87,445,621.66	34,279,689.00	41,323,215.00	75,602,904.00	-13.5%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,383,757.95	1,251,724.38	3,635,482.33	2,377,122.00	806,216.00	3,183,338.00	-12.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,383,757.95	1,251,724.38	3,635,482.33	2,377,122.00	806,216.00	3,183,338.00	-12.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Attendance Agreements		7130	0.00	48,954.00	48,954.00	0.00	115,104.00	115,104.00	135.1%
State Special Schools									
Tuition, Excess Costs, and/or Deficit Payments		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to Districts or Charter Schools		7142	1,211,333.00	0.00	1,211,333.00	1,282,784.00	0.00	1,282,784.00	5.9%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs									
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,211,333.00	48,954.00	1,260,287.00	1,282,784.00	115,104.00	1,397,888.00	10.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(5,202,819.51)	5,202,819.51	0.00	(6,970,487.00)	6,970,487.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,531,111.87)	0.00	(2,531,111.87)	(2,914,147.00)	0.00	(2,914,147.00)	15.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,733,931.39)	5,202,819.51	(2,531,111.87)	(9,884,634.00)	6,970,487.00	(2,914,147.00)	15.1%
TOTAL EXPENDITURES			470,496,112.22	279,423,854.44	749,919,966.66	472,571,959.00	300,702,055.00	773,274,014.00	3.1%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	69,459.43	0.00	69,459.43	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			69,459.43	0.00	69,459.43	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	400.00	400.00	0.00	0.00	0.00	-100.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	20,762.75	9,214,795.00	9,235,557.75	20,000.00	7,163,945.00	7,183,945.00	-22.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,762.75	9,215,195.00	9,235,957.75	20,000.00	7,163,945.00	7,183,945.00	-22.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Long-Term Debt Proceeds			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8971							
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8880	(105,047,850.43)	105,047,850.43	0.00	(99,266,105.00)	99,266,105.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(105,047,850.43)	105,047,850.43	0.00	(99,266,105.00)	99,266,105.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(104,999,153.75)	95,832,655.43	(9,166,498.32)	(99,266,105.00)	92,102,160.00	(7,183,945.00)	-21.6%

Description			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
A. REVENUES									
1) LCFF Sources		8010-8099	508,938,314.33	2,936,712.00	511,875,026.33	529,558,667.00	2,814,327.00	532,372,994.00	4.0%
2) Federal Revenue		8100-8299	0.00	35,774,933.62	35,774,933.62	0.00	38,928,940.00	38,928,940.00	8.8%
3) Other State Revenue		8300-8599	11,564,271.82	138,463,893.26	150,028,165.08	12,605,097.00	136,419,483.00	149,024,580.00	-0.7%
4) Other Local Revenue		8600-8799	15,144,812.30	14,712,345.97	29,857,158.27	10,764,166.00	5,680,889.00	16,445,055.00	-44.9%
5) TOTAL, REVENUES			535,647,398.45	191,887,884.85	727,535,283.30	552,927,930.00	183,843,639.00	736,771,569.00	1.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		285,041,608.75	169,015,644.74	454,057,253.49	284,337,863.00	189,342,361.00	473,680,224.00	4.3%
2) Instruction - Related Services	2000-2999		69,137,512.68	43,676,458.08	112,813,970.76	69,141,300.00	41,858,030.00	110,999,330.00	-1.6%
3) Pupil Services	3000-3999		41,103,332.32	35,884,454.90	76,987,787.22	42,869,092.00	32,176,393.00	75,045,485.00	-2.5%
4) Ancillary Services	4000-4999		5,003,533.34	2,168,035.05	7,171,568.39	4,276,832.00	3,270,355.00	7,547,187.00	5.2%
5) Community Services	5000-5999		0.00	2,907.00	2,907.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		30,733,089.78	8,359,163.93	39,092,253.71	30,666,932.00	10,201,151.00	40,868,083.00	4.5%
8) Plant Services	8000-8999		38,265,702.35	20,268,236.74	58,533,939.09	39,997,156.00	23,738,661.00	63,735,817.00	8.9%
9) Other Outgo	9000-9999	Except 7600-7699	1,211,333.00	48,954.00	1,260,287.00	1,282,784.00	115,104.00	1,397,888.00	10.9%
10) TOTAL, EXPENDITURES			470,496,112.22	279,423,854.44	749,919,966.66	472,571,959.00	300,702,055.00	773,274,014.00	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			65,151,286.23	(87,535,969.59)	(22,384,683.36)	80,355,971.00	(116,858,416.00)	(36,502,445.00)	63.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	69,459.43	0.00	69,459.43	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	20,762.75	9,215,195.00	9,235,957.75	20,000.00	7,163,945.00	7,183,945.00	-22.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(105,047,850.43)	105,047,850.43	0.00	(99,266,105.00)	99,266,105.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(104,999,153.75)	95,832,655.43	(9,166,498.32)	(99,286,105.00)	92,102,160.00	(7,183,945.00)	-21.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(39,847,867.52)	8,296,685.84	(31,551,181.68)	(18,930,134.00)	(24,756,256.00)	(43,686,390.00)	38.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	198,574,467.61	84,441,727.82	283,016,195.43	158,726,600.09	92,738,413.66	251,465,013.75	-11.1%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			198,574,467.61	84,441,727.82	283,016,195.43	158,726,600.09	92,738,413.66	251,465,013.75	-11.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			198,574,467.61	84,441,727.82	283,016,195.43	158,726,600.09	92,738,413.66	251,465,013.75	-11.1%
2) Ending Balance, June 30 (E + F1e)			158,726,600.09	92,738,413.66	251,465,013.75	139,796,466.09	67,982,157.66	207,778,623.75	-17.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	205,000.00	0.00	205,000.00	205,000.00	0.00	205,000.00	0.0%
Stores		9712	68,469.41	0.00	68,469.41	117,603.00	0.00	117,603.00	71.8%
Prepaid Items		9713	2,725,111.20	0.00	2,725,111.20	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	(.50)	(.50)	New
b) Restricted		9740	0.00	92,738,413.66	92,738,413.66	0.00	67,982,158.16	67,982,158.16	-26.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	29,285,827.00	0.00	29,285,827.00	25,598,046.00	0.00	25,598,046.00	-12.6%
Bus Replacement Plan	0000	9760	8,676,267.00		8,676,267.00			0.00	
Technology Device Refresh and Enhancements	0000	9760	5,215,593.00		5,215,593.00			0.00	
Textbook Adoptions	0000	9760	10,000,000.00		10,000,000.00			0.00	
Carryover of Unspent Supplemental & Concentration Grants	0000	9760	5,393,967.00		5,393,967.00			0.00	
Bus Replacement Plan	0000	9760			0.00	6,299,145.00		6,299,145.00	
Technology Device Refresh and Enhancements	0000	9760			0.00	5,215,593.00		5,215,593.00	
Instructional Materials	0000	9760			0.00	9,627,082.00		9,627,082.00	
Carryover of Unspent Supplemental & Concentration Grants	0000	9760			0.00	4,456,226.00		4,456,226.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	9,613,716.43	0.00	9,613,716.43	3,281,357.00	0.00	3,281,357.00	-65.9%
Additional Unspent Supplemental & Concentration Grants	0000	9780	6,305,416.00		6,305,416.00			0.00	
ERP Implementation	0000	9780	697,914.00		697,914.00			0.00	
Excess Bus Replacement	0000	9780	233,448.00		233,448.00			0.00	
Excess Textbook Adoptions	0000	9780	2,360,344.00		2,360,344.00			0.00	
Unrestricted Lottery	1100	9780	16,594.43		16,594.43			0.00	
ERP Implementation	0000	9780			0.00	697,914.00		697,914.00	

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Additional Unspent Supplemental and Concentration Grants e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount	0000	9780			0.00	2,583,443.00		2,583,443.00	
		9789	15,183,118.49	0.00	15,183,118.49	15,609,159.18	0.00	15,609,159.18	2.8%
		9790	101,645,357.56	0.00	101,645,357.56	94,985,300.91	0.00	94,985,300.91	-6.6%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
2800	Expanded Learning Opportunities Program	29,924,015.83	25,422,888.83
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	247,107.56	536,808.56
6019	Student Support and Professional Development Discretionary Block Grant	10,494,496.71	96,498.71
6211	Literacy Coaches and Reading Specialists Grant Program	761,176.00	110,114.00
6266	Educator Effectiveness, FY 2021-22	180.36	180.36
6300	Lottery: Instructional Materials	751,835.08	1,416,048.08
6318	Antibias Education Grant	37,422.33	26,802.33
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	7,431,588.16	7,431,588.16
7085	Learning Communities for School Success Program	238,443.61	11,068.61
7311	Classified School Employee Professional Development Block Grant	190,747.94	9,500.94
7399	LCFF Equity Multiplier	6,318,335.59	1,557,681.59
7435	Learning Recovery Emergency Block Grant	2,083,518.50	0.00
7810	Other Restricted State	1,293,576.62	1,084,898.62
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	7,644,534.82	8,765,532.82
9010	Other Restricted Local	25,321,434.55	21,512,546.55
Total, Restricted Balance		92,738,413.66	67,982,158.16

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	155,702,788.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		155,702,788.00
EXPENDITURES AND OTHER FINANCING USES		
Certificated Salaries	1000-1999	109,208,735.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	46,494,053.00
Books and Supplies	4000-4999	0.00
	except 4700	
Food Costs	4700	0.00
Services and Other Operating Expenditures	5000-5999,	
	except 5100-5199	0.00
Subagreements for Services	5100-5199	0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding	7000-7299,	
Indirect Costs)	7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		155,702,788.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		155,702,788.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	155,702,788.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		155,702,788.00
EXPENDITURES AND OTHER FINANCING USES		
Certificated Salaries	1000-1999	109,208,735.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	46,494,053.00
Books and Supplies	4000-4999	
	except 4700	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Food Costs	4700	0.00
Subagreements for Services	5100-5199	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Travel and Conferences	5200-5299	0.00
Services and Other Operating Expenditures		
(Excluding objects 5200-5299 and 5800-5999)	5300-5799	0.00
Professional/Consulting Services & Operating Expenditures	5800-5899	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Communications	5900-5999	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding	7000-7299,	
Indirect Costs)	7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		155,702,788.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		155,702,788.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
	Object Codes	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	155,702,788.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		155,702,788.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
	Function Codes	
Instruction	1000-1999	155,702,788.00
Instruction-Related Services	2000-2999	0.00
Pupil Services	3000-3999	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		155,702,788.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		155,702,788.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	155,702,788.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		155,702,788.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	155,702,788.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		155,702,788.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		155,702,788.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,290,317.94	2,400,000.00	-27.1%
5) TOTAL, REVENUES			3,290,317.94	2,400,000.00	-27.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	591,394.19	511,447.00	-13.5%
5) Services and Other Operating Expenditures		5000-5999	2,524,616.61	1,888,553.00	-25.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,116,010.80	2,400,000.00	-23.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			174,307.14	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			174,307.14	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,775,108.45	2,949,415.59	6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,775,108.45	2,949,415.59	6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,775,108.45	2,949,415.59	6.3%
2) Ending Balance, June 30 (E + F1e)			2,949,415.59	2,949,415.59	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,949,415.59	2,949,415.59	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
a) in County Treasury		9110	413,707.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,696.00		
b) in Banks		9120	2,534,011.66		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,949,415.59		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,949,415.59		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	1,620,560.37	1,049,745.00	-35.2%
Interest		8660	35,727.58	704.00	-98.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	704.98	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	1,633,325.01	1,349,551.00	-17.4%
TOTAL, REVENUES			3,290,317.94	2,400,000.00	-27.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	540,425.62	466,239.00	-13.7%
Noncapitalized Equipment		4400	50,968.57	45,208.00	-11.3%
TOTAL, BOOKS AND SUPPLIES			591,394.19	511,447.00	-13.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	76,052.62	62,390.00	-18.0%
Insurance		5400-5450	0.00	259.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	143,407.51	259.00	-99.8%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,305,007.94	1,825,645.00	-20.8%
Communications		5900	148.54	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,524,616.61	1,888,553.00	-25.2%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,116,010.80	2,400,000.00	-23.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,290,317.94	2,400,000.00	-27.1%
5) TOTAL, REVENUES			3,290,317.94	2,400,000.00	-27.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		3,116,010.80	2,400,000.00	-23.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,116,010.80	2,400,000.00	-23.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			174,307.14	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			174,307.14	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,775,108.45	2,949,415.59	6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,775,108.45	2,949,415.59	6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,775,108.45	2,949,415.59	6.3%
2) Ending Balance, June 30 (E + F1e)			2,949,415.59	2,949,415.59	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,949,415.59	2,949,415.59	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
8210	Student Activity Funds	2,949,415.59	2,949,415.59
Total, Restricted Balance		2,949,415.59	2,949,415.59

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,523,667.00	3,481,208.00	-1.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	506,488.12	473,255.00	-6.6%
4) Other Local Revenue		8600-8799	64,827.30	43,557.00	-32.8%
5) TOTAL, REVENUES			4,094,982.42	3,998,020.00	-2.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,696,845.50	1,748,596.00	3.0%
2) Classified Salaries		2000-2999	287,554.71	284,792.00	-1.0%
3) Employee Benefits		3000-3999	1,062,980.84	1,099,629.00	3.4%
4) Books and Supplies		4000-4999	24,281.35	74,571.00	207.1%
5) Services and Other Operating Expenditures		5000-5999	373,760.95	405,115.00	8.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,626.21	2,880.00	-37.7%
9) TOTAL, EXPENDITURES			3,450,049.56	3,615,583.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			644,932.86	382,437.00	-40.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	316,496.01	331,660.00	4.8%
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			(316,496.01)	(331,660.00)	4.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			328,436.85	50,777.00	-84.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,292,316.12	1,620,752.97	25.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,292,316.12	1,620,752.97	25.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,292,316.12	1,620,752.97	25.4%
2) Ending Balance, June 30 (E + F1e)			1,620,752.97	1,671,529.97	3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	409,910.35	334,342.35	-18.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,210,842.62	1,337,187.62	10.4%
Reserve for Economic Uncertainties	0000	9780	242,168.52		
LCFF	0000	9780	968,674.10		
Reserve for Economic Uncertainties	0000	9780		267,437.52	
LCFF	0000	9780		1,069,750.10	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,835,682.47		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	7,526.00		
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	57,607.41		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	164,880.72		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,065,696.60		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	386,841.08		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	58,102.55		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			444,943.63		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,620,752.97		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	1,333,598.00	1,914,078.00	43.5%
Education Protection Account State Aid - Current Year		8012	1,385,524.00	776,920.00	-43.9%
State Aid - Prior Years		8019	(15,895.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	820,440.00	790,210.00	-3.7%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,523,667.00	3,481,208.00	-1.2%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
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%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630	8290	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	137,670.00	209,070.00	51.9%
Prior Years	6500	8319	552.00	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	12,169.00	13,354.00	9.7%
Lottery - Unrestricted and Instructional Materials		8560	78,066.12	68,000.00	-12.9%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
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	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	39,905.00	40,995.00	2.7%
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	238,126.00	141,836.00	-40.4%
TOTAL, OTHER STATE REVENUE			506,488.12	473,255.00	-6.6%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	52,734.00	36,000.00	-31.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,007.44	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	7,635.86	5,424.00	-29.0%
All Other Local Revenue		8699	3,450.00	2,133.00	-38.2%
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	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			64,827.30	43,557.00	-32.8%
TOTAL, REVENUES			4,094,982.42	3,998,020.00	-2.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,265,714.55	1,337,812.00	5.7%
Certificated Pupil Support Salaries		1200	95,651.90	97,137.00	1.6%
Certificated Supervisors' and Administrators' Salaries		1300	308,542.56	308,542.00	0.0%
Other Certificated Salaries		1900	26,936.49	5,105.00	-81.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			1,696,845.50	1,748,596.00	3.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	149,066.94	152,680.00	2.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	138,487.77	132,112.00	-4.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			287,554.71	284,792.00	-1.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	384,830.94	391,400.00	1.7%
PERS		3201-3202	161,558.08	159,866.00	-1.0%
OASDI/Medicare/Alternative		3301-3302	63,938.06	64,646.00	1.1%
Health and Welfare Benefits		3401-3402	368,745.51	400,720.00	8.7%
Unemployment Insurance		3501-3502	954.89	982.00	2.8%
Workers' Compensation		3601-3602	35,514.99	36,448.00	2.6%
OPEB, Allocated		3701-3702	7,635.86	5,424.00	-29.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	39,802.51	40,143.00	0.9%
TOTAL, EMPLOYEE BENEFITS			1,062,980.84	1,099,629.00	3.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,648.51	4,520.00	174.2%
Materials and Supplies		4300	20,473.57	32,730.00	59.9%
Noncapitalized Equipment		4400	2,159.27	37,321.00	1,628.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			24,281.35	74,571.00	207.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,119.89	585.00	-81.2%
Dues and Memberships		5300	10,249.00	12,244.00	19.5%
Insurance		5400-5499	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	332.64	1,000.00	200.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	169,323.17	199,500.00	17.8%
Professional/Consulting Services and Operating Expenditures		5800-5899	190,736.25	191,286.00	0.3%
Communications		5900	0.00	500.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			373,760.95	405,115.00	8.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	4,626.21	2,880.00	-37.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,626.21	2,880.00	-37.7%
TOTAL, EXPENDITURES			3,450,049.56	3,615,583.00	4.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	316,496.01	331,660.00	4.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			316,496.01	331,660.00	4.8%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(316,496.01)	(331,660.00)	4.8%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,523,667.00	3,481,208.00	-1.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	506,488.12	473,255.00	-6.6%
4) Other Local Revenue		8600-8799	64,827.30	43,557.00	-32.8%
5) TOTAL, REVENUES			4,094,982.42	3,998,020.00	-2.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,101,788.22	2,312,402.00	10.0%
2) Instruction - Related Services	2000-2999		1,018,682.40	949,553.00	-6.8%
3) Pupil Services	3000-3999		148,122.28	143,111.00	-3.4%
4) Ancillary Services	4000-4999		7,847.28	8,952.00	14.1%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		173,609.38	200,880.00	15.7%
8) Plant Services	8000-8999		0.00	685.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,450,049.56	3,615,583.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			644,932.86	382,437.00	-40.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	316,496.01	331,660.00	4.8%
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			(316,496.01)	(331,660.00)	4.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			328,436.85	50,777.00	-84.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,292,316.12	1,620,752.97	25.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,292,316.12	1,620,752.97	25.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,292,316.12	1,620,752.97	25.4%
2) Ending Balance, June 30 (E + F1e)			1,620,752.97	1,671,529.97	3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	409,910.35	334,342.35	-18.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,210,842.62	1,337,187.62	10.4%
Reserve for Economic Uncertainties	0000	9780	242,168.52		
LCFF	0000	9780	968,674.10		
Reserve for Economic Uncertainties	0000	9780		267,437.52	
LCFF	0000	9780		1,069,750.10	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
6019	Student Support and Professional Development Discretionary Block Grant	80,368.00	80,368.00
6300	Lottery: Instructional Materials	73,989.62	47,489.62
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	20,542.67	6,842.67
7435	Learning Recovery Emergency Block Grant	123,019.42	82,227.42
7810	Other Restricted State	1,579.22	1,579.22
9010	Other Restricted Local	110,411.42	115,835.42
Total, Restricted Balance		409,910.35	334,342.35

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

09 1400 0 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	1,385,524.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		1,385,524.00
EXPENDITURES AND OTHER FINANCING USES		
Certificated Salaries	1000-1999	957,414.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	428,110.00
Books and Supplies	4000-4999	0.00
	except 4700	
Food Costs	4700	0.00
Services and Other Operating Expenditures	5000-5999,	
	except 5100-5199	0.00
Subagreements for Services	5100-5199	0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding	7000-7299,	
Indirect Costs)	7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		1,385,524.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		1,385,524.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

09 1400 0 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	1,385,524.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		1,385,524.00
EXPENDITURES AND OTHER FINANCING USES		
Certificated Salaries	1000-1999	957,414.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	428,110.00
Books and Supplies	4000-4999	
	except 4700	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Food Costs	4700	0.00
Subagreements for Services	5100-5199	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Travel and Conferences	5200-5299	0.00
Services and Other Operating Expenditures		
(Excluding objects 5200-5299 and 5800-5999)	5300-5799	0.00
Professional/Consulting Services & Operating Expenditures	5800-5899	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Communications	5900-5999	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding	7000-7299,	
Indirect Costs)	7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		1,385,524.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		1,385,524.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

09 1400 0 Education Protection Account

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
	Object Codes	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	1,385,524.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		1,385,524.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
	Function Codes	
Instruction	1000-1999	1,385,524.00
Instruction-Related Services	2000-2999	0.00
Pupil Services	3000-3999	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		1,385,524.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		1,385,524.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

09 1400 0 Education Protection Account

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	1,385,524.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		1,385,524.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	1,385,524.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		1,385,524.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		1,385,524.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	919,290.00	1,390,919.00	51.3%
4) Other Local Revenue		8600-8799	694.00	0.00	-100.0%
5) TOTAL, REVENUES			919,984.00	1,390,919.00	51.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	919,290.00	1,390,919.00	51.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			919,290.00	1,390,919.00	51.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			694.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			694.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	694.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	694.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	694.00	New
2) Ending Balance, June 30 (E + F1e)			694.00	694.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	694.00	694.00	0.0%
Reserve for Fair Market Value Cash	0000	9780	694.00		
Reserve for Fair Market Value Cash	0000	9780		694.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	169,352.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	694.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	126,127.12		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			296,173.36		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	295,479.36		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			295,479.36		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			694.00		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	915,905.00	1,390,919.00	51.9%
Prior Years	6500	8319	3,385.00	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%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			919,290.00	1,390,919.00	51.3%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	694.00	0.00	-100.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			694.00	0.00	-100.0%
TOTAL, REVENUES			919,984.00	1,390,919.00	51.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	919,290.00	1,390,919.00	51.3%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			919,290.00	1,390,919.00	51.3%
TOTAL, EXPENDITURES			919,290.00	1,390,919.00	51.3%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	919,290.00	1,390,919.00	51.3%
4) Other Local Revenue		8600-8799	694.00	0.00	-100.0%
5) TOTAL, REVENUES			919,984.00	1,390,919.00	51.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	919,290.00	1,390,919.00	51.3%
10) TOTAL, EXPENDITURES			919,290.00	1,390,919.00	51.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			694.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			694.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	694.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	694.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	694.00	New
2) Ending Balance, June 30 (E + F1e)			694.00	694.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	694.00	694.00	0.0%
Reserve for Fair Market Value Cash	0000	9780	694.00		
Reserve for Fair Market Value Cash	0000	9780		694.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	354,287.00	354,287.00	0.0%
3) Other State Revenue		8300-8599	4,297,476.00	4,359,774.00	1.4%
4) Other Local Revenue		8600-8799	197,514.07	174,800.00	-11.5%
5) TOTAL, REVENUES			4,849,277.07	4,888,861.00	0.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,443,893.35	1,442,496.00	-0.1%
2) Classified Salaries		2000-2999	563,330.80	639,328.00	13.5%
3) Employee Benefits		3000-3999	988,821.57	1,159,720.00	17.3%
4) Books and Supplies		4000-4999	171,679.97	149,691.00	-12.8%
5) Services and Other Operating Expenditures		5000-5999	1,593,796.33	1,596,913.00	0.2%
6) Capital Outlay		6000-6999	44,300.07	10,000.00	-77.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	111,831.04	115,479.00	3.3%
9) TOTAL, EXPENDITURES			4,917,653.13	5,113,627.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(68,376.06)	(224,766.00)	228.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(68,376.06)	(224,766.00)	228.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,395,972.28	2,327,596.22	-2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,395,972.28	2,327,596.22	-2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,395,972.28	2,327,596.22	-2.9%
2) Ending Balance, June 30 (E + F1e)			2,327,596.22	2,102,830.22	-9.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,417,136.61	1,117,570.61	-21.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	910,459.61	985,259.61	8.2%
Other Assignments	0000	9780	910,459.61		
Other Assignments	0000	9780		985,259.61	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,123,061.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	8,705.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	345,945.15		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,477,711.94		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	38,284.68		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	111,831.04		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			150,115.72		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,327,596.22		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	354,287.00	354,287.00	0.0%
TOTAL, FEDERAL REVENUE			354,287.00	354,287.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	1,379,861.00	1,344,146.00	-2.6%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	2,161,877.00	2,183,255.00	1.0%
All Other State Revenue	All Other	8590	755,738.00	832,373.00	10.1%
TOTAL, OTHER STATE REVENUE			4,297,476.00	4,359,774.00	1.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	81,242.00	74,800.00	-7.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,066.61)	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	115,563.71	100,000.00	-13.5%
Interagency Services		8677	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Other Local Revenue					
All Other Local Revenue		8699	2,774.97	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			197,514.07	174,800.00	-11.5%
TOTAL, REVENUES			4,849,277.07	4,888,861.00	0.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,000,034.68	1,005,794.00	0.6%
Certificated Pupil Support Salaries		1200	32,201.50	34,182.00	6.2%
Certificated Supervisors' and Administrators' Salaries		1300	333,188.10	331,021.00	-0.7%
Other Certificated Salaries		1900	78,469.07	71,499.00	-8.9%
TOTAL, CERTIFICATED SALARIES			1,443,893.35	1,442,496.00	-0.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	233,795.59	300,807.00	28.7%
Classified Support Salaries		2200	107,814.97	100,356.00	-6.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	221,720.24	238,165.00	7.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			563,330.80	639,328.00	13.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	350,995.96	416,822.00	18.8%
PERS		3201-3202	130,520.17	164,315.00	25.9%
OASDI/Medicare/Alternative		3301-3302	60,633.39	69,781.00	15.1%
Health and Welfare Benefits		3401-3402	328,850.11	405,399.00	23.3%
Unemployment Insurance		3501-3502	974.87	1,017.00	4.3%
Workers' Compensation		3601-3602	36,001.91	37,341.00	3.7%
OPEB, Allocated		3701-3702	43,259.08	29,853.00	-31.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	37,586.08	35,192.00	-6.4%
TOTAL, EMPLOYEE BENEFITS			988,821.57	1,159,720.00	17.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	5,607.20	6,555.00	16.9%
Materials and Supplies		4300	87,178.93	75,526.00	-13.4%
Noncapitalized Equipment		4400	78,893.84	67,610.00	-14.3%
TOTAL, BOOKS AND SUPPLIES			171,679.97	149,691.00	-12.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,602.37	11,908.00	643.1%
Dues and Memberships		5300	2,520.00	2,520.00	0.0%
Insurance		5400-5450	9,736.20	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,801.54	5,802.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	256,170.70	256,538.00	0.1%
Professional/Consulting Services and Operating Expenditures		5800	1,317,965.52	1,320,145.00	0.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,593,796.33	1,596,913.00	0.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	44,300.07	10,000.00	-77.4%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			44,300.07	10,000.00	-77.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	111,831.04	115,479.00	3.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			111,831.04	115,479.00	3.3%
TOTAL, EXPENDITURES			4,917,653.13	5,113,627.00	4.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	354,287.00	354,287.00	0.0%
3) Other State Revenue		8300-8599	4,297,476.00	4,359,774.00	1.4%
4) Other Local Revenue		8600-8799	197,514.07	174,800.00	-11.5%
5) TOTAL, REVENUES			4,849,277.07	4,888,861.00	0.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,349,209.78	3,533,173.00	5.5%
2) Instruction - Related Services	2000-2999		1,148,474.74	1,137,635.00	-0.9%
3) Pupil Services	3000-3999		126,526.37	145,729.00	15.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		111,831.04	115,479.00	3.3%
8) Plant Services	8000-8999		181,611.20	181,611.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,917,653.13	5,113,627.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(68,376.06)	(224,766.00)	228.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(68,376.06)	(224,766.00)	228.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,395,972.28	2,327,596.22	-2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,395,972.28	2,327,596.22	-2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,395,972.28	2,327,596.22	-2.9%
2) Ending Balance, June 30 (E + F1e)			2,327,596.22	2,102,830.22	-9.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,417,136.61	1,117,570.61	-21.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	910,459.61	985,259.61	8.2%
Other Assignments	0000	9780	910,459.61		
Other Assignments	0000	9780		985,259.61	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
6371	CalWORKs for ROCP or Adult Education	975,660.37	676,094.37
9010	Other Restricted Local	441,476.24	441,476.24
Total, Restricted Balance		1,417,136.61	1,117,570.61

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,536,552.16	14,395,347.00	6.3%
3) Other State Revenue		8300-8599	7,717,178.73	6,822,074.00	-11.6%
4) Other Local Revenue		8600-8799	5,207,344.91	4,007,858.00	-23.0%
5) TOTAL, REVENUES			26,461,075.80	25,225,279.00	-4.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	10,992,104.81	11,086,694.00	0.9%
2) Classified Salaries		2000-2999	6,034,472.36	6,216,165.00	3.0%
3) Employee Benefits		3000-3999	9,667,745.60	10,734,739.00	11.0%
4) Books and Supplies		4000-4999	470,829.50	1,997,844.00	324.3%
5) Services and Other Operating Expenditures		5000-5999	2,720,603.12	428,262.00	-84.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,553,673.90	1,736,870.00	11.8%
9) TOTAL, EXPENDITURES			31,439,429.29	32,200,574.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,978,353.49)	(6,975,295.00)	40.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,758,464.28	5,592,365.00	-2.9%
b) Transfers Out		7600-7629	726,828.20	701,045.00	-3.5%
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			5,031,636.08	4,891,320.00	-2.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			53,282.59	(2,083,975.00)	-4,011.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,236,481.91	13,289,764.50	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,236,481.91	13,289,764.50	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,236,481.91	13,289,764.50	0.4%
2) Ending Balance, June 30 (E + F1e)			13,289,764.50	11,205,789.50	-15.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,322,439.83	8,237,433.83	-20.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,967,324.67	2,968,355.67	0.0%
Other Assignments	0000	9780	2,967,324.67		
Other Assignments	0000	9780		2,968,355.67	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,970,576.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	49,079.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	495.54		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,226,024.30		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	630,314.60		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			14,876,490.41		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	169,378.28		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	176,024.22		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,241,323.41		
6) TOTAL, LIABILITIES			1,586,725.91		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			13,289,764.50		
FEDERAL REVENUE					
Child Nutrition Programs		8220	638,031.53	900,500.00	41.1%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	12,898,520.63	13,494,847.00	4.6%
TOTAL, FEDERAL REVENUE			13,536,552.16	14,395,347.00	6.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	114,030.59	35,000.00	-69.3%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	5,782,553.14	5,573,492.00	-3.6%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,820,595.00	1,213,582.00	-33.3%
TOTAL, OTHER STATE REVENUE			7,717,178.73	6,822,074.00	-11.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	399,676.00	75,000.00	-81.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	25,355.20	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	4,276,043.67	3,696,148.00	-13.6%
Interagency Services		8677	174,512.98	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	331,757.06	236,710.00	-28.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,207,344.91	4,007,858.00	-23.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, REVENUES			26,461,075.80	25,225,279.00	-4.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	8,421,007.72	8,822,205.00	4.8%
Certificated Pupil Support Salaries		1200	564,173.44	480,877.00	-14.8%
Certificated Supervisors' and Administrators' Salaries		1300	607,330.94	547,742.00	-9.8%
Other Certificated Salaries		1900	1,399,592.71	1,235,870.00	-11.7%
TOTAL, CERTIFICATED SALARIES			10,992,104.81	11,086,694.00	0.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,527,567.58	2,741,163.00	8.5%
Classified Support Salaries		2200	1,878,638.56	1,842,398.00	-1.9%
Classified Supervisors' and Administrators' Salaries		2300	221,432.28	227,150.00	2.6%
Clerical, Technical and Office Salaries		2400	1,400,077.99	1,399,356.00	-0.1%
Other Classified Salaries		2900	6,755.95	6,098.00	-9.7%
TOTAL, CLASSIFIED SALARIES			6,034,472.36	6,216,165.00	3.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,262,566.49	2,827,439.00	25.0%
PERS		3201-3202	2,091,885.58	2,186,656.00	4.5%
OASDI/Medicare/Alternative		3301-3302	748,819.21	786,223.00	5.0%
Health and Welfare Benefits		3401-3402	3,607,912.34	4,090,503.00	13.4%
Unemployment Insurance		3501-3502	8,194.61	8,399.00	2.5%
Workers' Compensation		3601-3602	304,646.76	310,328.00	1.9%
OPEB, Allocated		3701-3702	388,573.97	261,994.00	-32.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	255,146.64	263,197.00	3.2%
TOTAL, EMPLOYEE BENEFITS			9,667,745.60	10,734,739.00	11.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	12,136.29	13,437.00	10.7%
Materials and Supplies		4300	432,377.10	1,114,395.00	157.7%
Noncapitalized Equipment		4400	26,316.11	775,647.00	2,847.4%
Food		4700	0.00	94,365.00	New
TOTAL, BOOKS AND SUPPLIES			470,829.50	1,997,844.00	324.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	105,164.58	133,977.00	27.4%
Dues and Memberships		5300	5,394.16	11,528.00	113.7%
Insurance		5400-5450	1,875.00	2,744.00	46.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	95,444.16	118,653.00	24.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,397,418.29	395.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	111,610.15	157,065.00	40.7%
Communications		5900	3,696.78	3,900.00	5.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,720,603.12	428,262.00	-84.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,553,673.90	1,736,870.00	11.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,553,673.90	1,736,870.00	11.8%
TOTAL, EXPENDITURES			31,439,429.29	32,200,574.00	2.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	400.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	5,758,064.28	5,592,365.00	-2.9%
(a) TOTAL, INTERFUND TRANSFERS IN			5,758,464.28	5,592,365.00	-2.9%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	726,828.20	701,045.00	-3.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			726,828.20	701,045.00	-3.5%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,031,636.08	4,891,320.00	-2.8%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,536,552.16	14,395,347.00	6.3%
3) Other State Revenue		8300-8599	7,717,178.73	6,822,074.00	-11.6%
4) Other Local Revenue		8600-8799	5,207,344.91	4,007,858.00	-23.0%
5) TOTAL, REVENUES			26,461,075.80	25,225,279.00	-4.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		20,124,555.84	20,063,008.00	-0.3%
2) Instruction - Related Services	2000-2999		7,140,756.58	7,653,395.00	7.2%
3) Pupil Services	3000-3999		1,588,941.59	1,697,070.00	6.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,553,673.90	1,736,870.00	11.8%
8) Plant Services	8000-8999		1,031,501.38	1,050,231.00	1.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			31,439,429.29	32,200,574.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,978,353.49)	(6,975,295.00)	40.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,758,464.28	5,592,365.00	-2.9%
b) Transfers Out		7600-7629	726,828.20	701,045.00	-3.5%
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			5,031,636.08	4,891,320.00	-2.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			53,282.59	(2,083,975.00)	-4,011.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,236,481.91	13,289,764.50	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,236,481.91	13,289,764.50	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,236,481.91	13,289,764.50	0.4%
2) Ending Balance, June 30 (E + F1e)			13,289,764.50	11,205,789.50	-15.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,322,439.83	8,237,433.83	-20.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,967,324.67	2,968,355.67	0.0%
Other Assignments	0000	9780	2,967,324.67		
Other Assignments	0000	9780		2,968,355.67	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	275,470.38	275,470.38
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	267,619.93	334,829.93
6129	Early Education: Center-Based Reserve Account for Department of Social Services Programs	267,764.43	267,764.43
6130	Early Education: Center-Based Reserve Account	731,212.49	731,212.49
7810	Other Restricted State	3,175,539.00	2,785,537.00
9010	Other Restricted Local	5,604,833.60	3,842,619.60
Total, Restricted Balance		10,322,439.83	8,237,433.83

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,759,938.59	16,957,190.00	7.6%
3) Other State Revenue		8300-8599	9,465,407.64	9,708,808.00	2.6%
4) Other Local Revenue		8600-8799	954,439.87	946,216.00	-0.9%
5) TOTAL, REVENUES			26,179,786.10	27,612,214.00	5.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,887,775.25	8,732,856.00	10.7%
3) Employee Benefits		3000-3999	4,690,145.92	5,288,746.00	12.8%
4) Books and Supplies		4000-4999	12,225,252.53	14,581,448.00	19.3%
5) Services and Other Operating Expenditures		5000-5999	964,540.72	1,464,811.00	51.9%
6) Capital Outlay		6000-6999	18,513.42	21,000.00	13.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	860,980.72	1,058,918.00	23.0%
9) TOTAL, EXPENDITURES			26,647,208.56	31,147,779.00	16.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(467,422.46)	(3,535,565.00)	656.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,204,321.67	2,292,625.00	4.0%
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			2,204,321.67	2,292,625.00	4.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,736,899.21	(1,242,940.00)	-171.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,595,587.31	24,332,486.52	7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,595,587.31	24,332,486.52	7.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,595,587.31	24,332,486.52	7.7%
2) Ending Balance, June 30 (E + F1e)			24,332,486.52	23,089,546.52	-5.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,024.00	0.00	-100.0%
Stores		9712	593,273.64	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	23,738,188.88	23,089,546.52	-2.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	17,078,217.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	70,021.00		
b) in Banks		9120	643,996.66		
c) in Revolving Cash Account		9130	1,024.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	14.75		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,998,712.80		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	76,147.52		
6) Stores		9320	593,273.64		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			24,461,407.48		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	108,461.69		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	20,459.27		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			128,920.96		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			24,332,486.52		
FEDERAL REVENUE					
Child Nutrition Programs		8220	14,666,545.03	15,430,742.00	5.2%
Donated Food Commodities		8221	1,093,393.56	1,526,448.00	39.6%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			15,759,938.59	16,957,190.00	7.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	9,465,407.64	9,708,808.00	2.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,465,407.64	9,708,808.00	2.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,320.83	5,000.00	278.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	645,648.00	600,000.00	-7.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(5,018.75)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	312,489.79	341,216.00	9.2%
TOTAL, OTHER LOCAL REVENUE			954,439.87	946,216.00	-0.9%
TOTAL, REVENUES			26,179,786.10	27,612,214.00	5.5%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	6,317,758.69	7,072,480.00	11.9%
Classified Supervisors' and Administrators' Salaries		2300	1,158,961.66	1,248,213.00	7.7%
Clerical, Technical and Office Salaries		2400	363,007.01	368,163.00	1.4%
Other Classified Salaries		2900	48,047.89	44,000.00	-8.4%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			7,887,775.25	8,732,856.00	10.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,550,180.42	1,794,103.00	15.7%
OASDI/Medicare/Alternative		3301-3302	573,959.12	646,147.00	12.6%
Health and Welfare Benefits		3401-3402	2,010,639.07	2,343,226.00	16.5%
Unemployment Insurance		3501-3502	3,799.63	4,240.00	11.6%
Workers' Compensation		3601-3602	141,161.11	156,566.00	10.9%
OPEB, Allocated		3701-3702	284,697.72	207,082.00	-27.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	125,708.85	137,382.00	9.3%
TOTAL, EMPLOYEE BENEFITS			4,690,145.92	5,288,746.00	12.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,124,254.93	1,420,000.00	26.3%
Noncapitalized Equipment		4400	101,391.53	510,000.00	403.0%
Food		4700	10,999,606.07	12,651,448.00	15.0%
TOTAL, BOOKS AND SUPPLIES			12,225,252.53	14,581,448.00	19.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,869.55	10,000.00	434.9%
Dues and Memberships		5300	2,874.67	3,000.00	4.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	280,299.61	735,965.00	162.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	523,408.23	483,346.00	-7.7%
Professional/Consulting Services and Operating Expenditures		5800	151,257.62	223,500.00	47.8%
Communications		5900	4,831.04	9,000.00	86.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			964,540.72	1,464,811.00	51.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	21,000.00	New
Equipment Replacement		6500	18,513.42	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			18,513.42	21,000.00	13.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	860,980.72	1,058,918.00	23.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			860,980.72	1,058,918.00	23.0%
TOTAL, EXPENDITURES			26,647,208.56	31,147,779.00	16.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,204,321.67	2,292,625.00	4.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,204,321.67	2,292,625.00	4.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,204,321.67	2,292,625.00	4.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,759,938.59	16,957,190.00	7.6%
3) Other State Revenue		8300-8599	9,465,407.64	9,708,808.00	2.6%
4) Other Local Revenue		8600-8799	954,439.87	946,216.00	-0.9%
5) TOTAL, REVENUES			26,179,786.10	27,612,214.00	5.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		25,126,459.83	29,381,247.00	16.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		860,980.72	1,058,918.00	23.0%
8) Plant Services	8000-8999		659,768.01	707,614.00	7.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			26,647,208.56	31,147,779.00	16.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(467,422.46)	(3,535,565.00)	656.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,204,321.67	2,292,625.00	4.0%
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			2,204,321.67	2,292,625.00	4.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,736,899.21	(1,242,940.00)	-171.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,595,587.31	24,332,486.52	7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,595,587.31	24,332,486.52	7.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,595,587.31	24,332,486.52	7.7%
2) Ending Balance, June 30 (E + F1e)			24,332,486.52	23,089,546.52	-5.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,024.00	0.00	-100.0%
Stores		9712	593,273.64	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	23,738,188.88	23,089,546.52	-2.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	23,738,188.88	23,089,546.52
Total, Restricted Balance		23,738,188.88	23,089,546.52

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	122,134.84	0.00	-100.0%
5) TOTAL, REVENUES			122,134.84	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	14,717.14	0.00	-100.0%
3) Employee Benefits		3000-3999	1,861.69	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,578,393.60	0.00	-100.0%
6) Capital Outlay		6000-6999	1,472,939.78	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,067,912.21	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,945,777.37)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,945,777.37)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,964,199.37	18,422.00	-99.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,964,199.37	18,422.00	-99.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,964,199.37	18,422.00	-99.5%
2) Ending Balance, June 30 (E + F1e)			18,422.00	18,422.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,422.00	18,422.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,493,267.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	18,422.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	63,422.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,575,111.49		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	8,364.61		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,548,324.88		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,556,689.49		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			18,422.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	124,633.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,498.16)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			122,134.84	0.00	-100.0%
TOTAL, REVENUES			122,134.84	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	14,717.14	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			14,717.14	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,125.87	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	7.34	0.00	-100.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	544.51	0.00	-100.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	183.97	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,861.69	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,068.72	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,548,324.88	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,578,393.60	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,460,175.50	0.00	-100.0%
Equipment		6400	12,764.28	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,472,939.78	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,067,912.21	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,000,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	122,134.84	0.00	-100.0%
5) TOTAL, REVENUES			122,134.84	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		6,067,912.21	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,067,912.21	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,945,777.37)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,945,777.37)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,964,199.37	18,422.00	-99.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,964,199.37	18,422.00	-99.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,964,199.37	18,422.00	-99.5%
2) Ending Balance, June 30 (E + F1e)			18,422.00	18,422.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,422.00	18,422.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	18,422.00	18,422.00
Total, Restricted Balance		18,422.00	18,422.00

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,878.00	1,685.00	-41.5%
4) Other Local Revenue		8600-8799	13,380,253.02	9,798,768.00	-26.8%
5) TOTAL, REVENUES			13,383,131.02	9,800,453.00	-26.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,212,949.24	1,481,327.00	22.1%
3) Employee Benefits		3000-3999	608,014.38	793,219.00	30.5%
4) Books and Supplies		4000-4999	140,989.16	109,935.00	-22.0%
5) Services and Other Operating Expenditures		5000-5999	(5,211,731.95)	2,754,707.00	-152.9%
6) Capital Outlay		6000-6999	85,315,646.92	29,750.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			82,065,867.75	5,168,938.00	-93.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(68,682,736.73)	4,631,515.00	-106.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	34,997,980.54	44,108,777.00	26.0%
b) Transfers Out		7600-7629	16,042,193.53	43,777,117.00	172.9%
2) Other Sources/Uses					
a) Sources		8930-8979	205,080,000.00	100,080,000.00	-51.2%
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			224,035,787.01	100,411,660.00	-55.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			155,353,050.28	105,043,175.00	-32.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	60,419,982.83	215,773,033.11	257.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,419,982.83	215,773,033.11	257.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,419,982.83	215,773,033.11	257.1%
2) Ending Balance, June 30 (E + F1e)			215,773,033.11	320,816,208.11	48.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	110,451,693.25	213,737,104.25	93.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	105,321,339.86	107,079,103.86	1.7%
Other Assignments	0000	9780	105,321,339.86		
Other Assignments	0000	9780		107,079,103.86	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	122,616,981.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	502,730.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	100,177,763.17		
e) Collections Awaiting Deposit		9140	91,608.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,021,621.80		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,085,548.45		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			228,496,252.63		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	12,021,252.52		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	640,931.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	61,036.00		
6) TOTAL, LIABILITIES			12,723,219.52		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			215,773,033.11		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	2,878.00	1,685.00	-41.5%
TOTAL, OTHER STATE REVENUE			2,878.00	1,685.00	-41.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	226,463.85	7,360.00	-96.8%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	2,197,058.68	2,277,519.00	3.7%
Interest		8660	5,077,671.21	3,258,100.00	-35.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	156,656.41	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	5,722,402.87	4,255,789.00	-25.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,380,253.02	9,798,768.00	-26.8%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, REVENUES			13,383,131.02	9,800,453.00	-26.8%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	6,372.26	69,416.00	989.3%
Classified Supervisors' and Administrators' Salaries		2300	815,673.35	860,459.00	5.5%
Clerical, Technical and Office Salaries		2400	335,927.59	524,941.00	56.3%
Other Classified Salaries		2900	54,976.04	26,511.00	-51.8%
TOTAL, CLASSIFIED SALARIES			1,212,949.24	1,481,327.00	22.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	8,861.55	16,233.00	83.2%
PERS		3201-3202	285,289.98	359,054.00	25.9%
OASDI/Medicare/Alternative		3301-3302	87,269.77	105,821.00	21.3%
Health and Welfare Benefits		3401-3402	144,041.06	226,270.00	57.1%
Unemployment Insurance		3501-3502	570.94	732.00	28.2%
Workers' Compensation		3601-3602	20,783.60	26,550.00	27.7%
OPEB, Allocated		3701-3702	42,739.41	35,448.00	-17.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	18,458.07	23,111.00	25.2%
TOTAL, EMPLOYEE BENEFITS			608,014.38	793,219.00	30.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	14,843.91	55,088.00	271.1%
Noncapitalized Equipment		4400	126,145.25	54,847.00	-56.5%
TOTAL, BOOKS AND SUPPLIES			140,989.16	109,935.00	-22.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	23,947.41	21,000.00	-12.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	219,495.58	184,000.00	-16.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(7,139,810.29)	290,596.00	-104.1%
Professional/Consulting Services and Operating Expenditures		5800	1,683,825.59	2,258,301.00	34.1%
Communications		5900	809.76	810.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(5,211,731.95)	2,754,707.00	-152.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	77,586,537.50	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	7,729,109.42	29,750.00	-99.6%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			85,315,646.92	29,750.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			82,065,867.75	5,168,938.00	-93.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	34,997,980.54	44,108,777.00	26.0%
(a) TOTAL, INTERFUND TRANSFERS IN			34,997,980.54	44,108,777.00	26.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Other Authorized Interfund Transfers Out		7619	16,042,193.53	43,777,117.00	172.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			16,042,193.53	43,777,117.00	172.9%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	205,080,000.00	100,080,000.00	-51.2%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			205,080,000.00	100,080,000.00	-51.2%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			224,035,787.01	100,411,660.00	-55.2%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,878.00	1,685.00	-41.5%
4) Other Local Revenue		8600-8799	13,380,253.02	9,798,768.00	-26.8%
5) TOTAL, REVENUES			13,383,131.02	9,800,453.00	-26.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		81,790,351.51	5,106,230.00	-93.8%
9) Other Outgo	9000-9999	Except 7600-7699	275,516.24	62,708.00	-77.2%
10) TOTAL, EXPENDITURES			82,065,867.75	5,168,938.00	-93.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(68,682,736.73)	4,631,515.00	-106.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	34,997,980.54	44,108,777.00	26.0%
b) Transfers Out		7600-7629	16,042,193.53	43,777,117.00	172.9%
2) Other Sources/Uses					
a) Sources		8930-8979	205,080,000.00	100,080,000.00	-51.2%
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			224,035,787.01	100,411,660.00	-55.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			155,353,050.28	105,043,175.00	-32.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	60,419,982.83	215,773,033.11	257.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,419,982.83	215,773,033.11	257.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,419,982.83	215,773,033.11	257.1%
2) Ending Balance, June 30 (E + F1e)			215,773,033.11	320,816,208.11	48.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	110,451,693.25	213,737,104.25	93.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	105,321,339.86	107,079,103.86	1.7%
Other Assignments	0000	9780	105,321,339.86		
Other Assignments	0000	9780		107,079,103.86	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	110,451,693.25	213,737,104.25
Total, Restricted Balance		110,451,693.25	213,737,104.25

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,030,708.26	1,375,000.00	-32.3%
5) TOTAL, REVENUES			2,030,708.26	1,375,000.00	-32.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	48,292.00	64,650.00	33.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			48,292.00	64,650.00	33.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,982,416.26	1,310,350.00	-33.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,982,416.26	1,310,350.00	-33.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,678,593.03	10,661,009.29	22.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,678,593.03	10,661,009.29	22.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,678,593.03	10,661,009.29	22.8%
2) Ending Balance, June 30 (E + F1e)			10,661,009.29	11,971,359.29	12.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,661,009.29	11,971,359.29	12.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,231,793.02		
1) Fair Value Adjustment to Cash in County Treasury		9111	41,950.00		
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	202,963.27		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	184,303.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			10,661,009.29		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			10,661,009.29		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	355,476.00	175,000.00	-50.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	552.80	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,674,679.46	1,200,000.00	-28.3%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,030,708.26	1,375,000.00	-32.3%
TOTAL, REVENUES			2,030,708.26	1,375,000.00	-32.3%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	48,292.00	64,650.00	33.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			48,292.00	64,650.00	33.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			48,292.00	64,650.00	33.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,030,708.26	1,375,000.00	-32.3%
5) TOTAL, REVENUES			2,030,708.26	1,375,000.00	-32.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		48,292.00	64,650.00	33.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			48,292.00	64,650.00	33.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,982,416.26	1,310,350.00	-33.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,982,416.26	1,310,350.00	-33.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,678,593.03	10,661,009.29	22.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,678,593.03	10,661,009.29	22.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,678,593.03	10,661,009.29	22.8%
2) Ending Balance, June 30 (E + F1e)			10,661,009.29	11,971,359.29	12.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,661,009.29	11,971,359.29	12.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	10,661,009.29	11,971,359.29
Total, Restricted Balance		10,661,009.29	11,971,359.29

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,642,791.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			18,642,791.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,642,791.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	18,642,791.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,642,791.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	18,642,791.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			18,642,791.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			18,642,791.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	18,642,791.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			18,642,791.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(18,642,791.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,642,791.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			18,642,791.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			18,642,791.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	18,642,791.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,642,791.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	568,310.56	4,624,876.00	713.8%
4) Other Local Revenue		8600-8799	89,839,456.57	76,738,603.00	-14.6%
5) TOTAL, REVENUES			90,407,767.13	81,363,479.00	-10.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	103,170,225.01	89,117,333.00	-13.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			103,170,225.01	89,117,333.00	-13.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,762,457.88)	(7,753,854.00)	-39.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	124,802,337.05	0.00	-100.0%
b) Uses		7630-7699	102,720,200.95	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			22,082,136.10	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,319,678.22	(7,753,854.00)	-183.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	96,812,359.51	106,132,037.73	9.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			96,812,359.51	106,132,037.73	9.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			96,812,359.51	106,132,037.73	9.6%
2) Ending Balance, June 30 (E + F1e)			106,132,037.73	98,378,183.73	-7.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	83,697,052.63	75,943,198.63	-9.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	22,434,985.10	22,434,985.10	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	86,060,838.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	352,849.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	19,891,381.92		
3) Accounts Receivable		9200	996,799.98		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			107,301,868.90		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,169,831.17		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,169,831.17		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			106,132,037.73		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	568,310.56	709,774.00	24.9%
Other Subventions/In-Lieu Taxes		8572	0.00	3,915,102.00	New
TOTAL, OTHER STATE REVENUE			568,310.56	4,624,876.00	713.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	83,036,232.03	75,556,343.00	-9.0%
Unsecured Roll		8612	1,481,902.91	1,182,260.00	-20.2%
Prior Years' Taxes		8613	2,043,213.05	0.00	-100.0%
Supplemental Taxes		8614	916,025.86	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	20,858.98	0.00	-100.0%
Interest		8660	2,655,682.14	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(108,045.17)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	(206,413.23)	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			89,839,456.57	76,738,603.00	-14.6%
TOTAL, REVENUES			90,407,767.13	81,363,479.00	-10.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	26,260.00	New
Debt Service - Interest		7438	40,993,557.86	24,266,318.00	-40.8%
Other Debt Service - Principal		7439	62,176,667.15	64,824,755.00	4.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			103,170,225.01	89,117,333.00	-13.6%
TOTAL, EXPENDITURES			103,170,225.01	89,117,333.00	-13.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	124,802,337.05	0.00	-100.0%
(c) TOTAL, SOURCES			124,802,337.05	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	102,720,200.95	0.00	-100.0%
(d) TOTAL, USES			102,720,200.95	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			22,082,136.10	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	568,310.56	4,624,876.00	713.8%
4) Other Local Revenue		8600-8799	89,839,456.57	76,738,603.00	-14.6%
5) TOTAL, REVENUES			90,407,767.13	81,363,479.00	-10.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	103,170,225.01	89,117,333.00	-13.6%
10) TOTAL, EXPENDITURES			103,170,225.01	89,117,333.00	-13.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(12,762,457.88)	(7,753,854.00)	-39.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	124,802,337.05	0.00	-100.0%
b) Uses		7630-7699	102,720,200.95	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			22,082,136.10	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,319,678.22	(7,753,854.00)	-183.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	96,812,359.51	106,132,037.73	9.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			96,812,359.51	106,132,037.73	9.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			96,812,359.51	106,132,037.73	9.6%
2) Ending Balance, June 30 (E + F1e)			106,132,037.73	98,378,183.73	-7.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	83,697,052.63	75,943,198.63	-9.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	22,434,985.10	22,434,985.10	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	83,697,052.63	75,943,198.63
Total, Restricted Balance		83,697,052.63	75,943,198.63

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	165.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	30,652,766.29	25,095,745.00	-18.1%
5) TOTAL, REVENUES			30,652,931.29	25,095,745.00	-18.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	455,292.57	473,390.00	4.0%
3) Employee Benefits		3000-3999	517,164.18	381,410.00	-26.2%
4) Books and Supplies		4000-4999	22,313.42	26,428.00	18.4%
5) Services and Other Operating Expenses		5000-5999	19,060,690.32	22,990,919.00	20.6%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			20,055,460.49	23,872,147.00	19.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,597,470.80	1,223,598.00	-88.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	65,959.43	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(65,959.43)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			10,531,511.37	1,223,598.00	-88.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	57,750,756.93	68,282,268.30	18.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,750,756.93	68,282,268.30	18.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			57,750,756.93	68,282,268.30	18.2%
2) Ending Net Position, June 30 (E + F1e)			68,282,268.30	69,505,866.30	1.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	55,986,334.76	56,384,932.76	0.7%
c) Unrestricted Net Position		9790	12,295,933.54	13,120,933.54	6.7%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	70,600,344.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	289,461.00		
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	1,269,703.95		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	590,047.41		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			72,749,556.44		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,143,371.09		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,323,917.05		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			4,467,288.14		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			68,282,268.30		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	165.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			165.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,455,570.00	850,000.00	-65.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(18,066.42)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	28,185,097.56	24,234,245.00	-14.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	30,165.15	11,500.00	-61.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,652,766.29	25,095,745.00	-18.1%
TOTAL, REVENUES			30,652,931.29	25,095,745.00	-18.1%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	139,967.40	139,967.00	0.0%
Clerical, Technical and Office Salaries		2400	315,325.17	333,423.00	5.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			455,292.57	473,390.00	4.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	508.80	0.00	-100.0%
PERS		3201-3202	110,155.82	122,335.00	11.1%
OASDI/Medicare/Alternative		3301-3302	35,019.11	35,106.00	0.2%
Health and Welfare Benefits		3401-3402	338,950.55	196,562.00	-42.0%
Unemployment Insurance		3501-3502	221.02	232.00	5.0%
Workers' Compensation		3601-3602	7,992.37	8,477.00	6.1%
OPEB, Allocated		3701-3702	16,856.73	11,320.00	-32.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,459.78	7,378.00	-1.1%
TOTAL, EMPLOYEE BENEFITS			517,164.18	381,410.00	-26.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	20,621.74	24,081.00	16.8%
Noncapitalized Equipment		4400	1,691.68	2,347.00	38.7%
TOTAL, BOOKS AND SUPPLIES			22,313.42	26,428.00	18.4%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5499	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,213,172.13	3,497,056.00	58.0%
Professional/Consulting Services and					
Operating Expenditures		5800-5899	16,845,481.28	19,485,863.00	15.7%
Communications		5900	2,036.91	8,000.00	292.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			19,060,690.32	22,990,919.00	20.6%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			20,055,460.49	23,872,147.00	19.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	65,959.43	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			65,959.43	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
(a - b + c - d + e)			(65,959.43)	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	165.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	30,652,766.29	25,095,745.00	-18.1%
5) TOTAL, REVENUES			30,652,931.29	25,095,745.00	-18.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		20,055,460.49	23,872,147.00	19.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			20,055,460.49	23,872,147.00	19.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,597,470.80	1,223,598.00	-88.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	65,959.43	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(65,959.43)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			10,531,511.37	1,223,598.00	-88.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	57,750,756.93	68,282,268.30	18.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,750,756.93	68,282,268.30	18.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			57,750,756.93	68,282,268.30	18.2%
2) Ending Net Position, June 30 (E + F1e)			68,282,268.30	69,505,866.30	1.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	55,986,334.76	56,384,932.76	0.7%
c) Unrestricted Net Position		9790	12,295,933.54	13,120,933.54	6.7%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	55,986,334.76	56,384,932.76
Total, Restricted Net Position		55,986,334.76	56,384,932.76

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	36,609.50	36,219.71	36,609.50	36,318.49	36,318.49	36,318.49
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	36,609.50	36,219.71	36,609.50	36,318.49	36,318.49	36,318.49
5. District Funded County Program ADA						
a. County Community Schools	76.98	75.52	75.52	75.52	75.52	75.52
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)	76.98	75.52	75.52	75.52	75.52	75.52
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	36,686.48	36,295.23	36,685.02	36,394.01	36,394.01	36,394.01
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	261.31		261.31	250.00		250.00
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)	261.31	0.00	261.31	250.00	0.00	250.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	261.31	0.00	261.31	250.00	0.00	250.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	6,350,107.00		6,350,107.00			6,350,107.00
Work in Progress	379,300,793.98	(56,761,652.98)	322,539,141.00	90,882,226.00	139,845,248.00	273,576,119.00
Total capital assets not being depreciated	385,650,900.98	(56,761,652.98)	328,889,248.00	90,882,226.00	139,845,248.00	279,926,226.00
Capital assets being depreciated:						
Land Improvements	86,752,531.68	4,571,761.32	91,324,293.00	9,862,842.00	425,379.00	100,761,756.00
Buildings	1,219,589,331.94	(21,955,301.94)	1,197,634,030.00	127,123,209.00	3,337,552.00	1,321,419,687.00
Equipment	50,832,157.38	(6,921,054.38)	43,911,103.00	9,849,340.00	1,985,943.00	51,774,500.00
Total capital assets being depreciated	1,357,174,021.00	(24,304,595.00)	1,332,869,426.00	146,835,391.00	5,748,874.00	1,473,955,943.00
Accumulated Depreciation for:						
Land Improvements	(49,300,992.26)	(2,412.74)	(49,303,405.00)	(4,538,331.00)	(59,995.00)	(53,781,741.00)
Buildings	(466,546,712.38)	8,143,109.38	(458,403,603.00)	(50,633,505.00)		(509,037,108.00)
Equipment	(25,295,881.42)	14,920.42	(25,280,961.00)	(4,285,481.00)	(1,795,205.00)	(27,771,237.00)
Total accumulated depreciation	(541,143,586.06)	8,155,617.06	(532,987,969.00)	(59,457,317.00)	(1,855,200.00)	(590,590,086.00)
Total capital assets being depreciated, net excluding lease and subscription assets	816,030,434.94	(16,148,977.94)	799,881,457.00	87,378,074.00	3,893,674.00	883,365,857.00
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	1,201,681,335.92	(72,910,630.92)	1,128,770,705.00	178,260,300.00	143,738,922.00	1,163,292,083.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
FINANCIAL REPORTS
2025-26 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	56.74%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.00
ESMOE	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2027-28 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
GANN	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$361,731,451.49
	Appropriations Subject to Limit	\$361,731,451.49
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	4.57%
	Fixed-with-carry-forward indirect cost rate for use in 2027-28 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed: _____
Clerk / Secretary of the Governing Board
(Original signature required)

Date of Meeting: Sep 08, 2026

Printed Name: _____

Title: _____

To the Superintendent of Public Instruction:

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

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

Date: _____

Printed Name: _____

Title: _____

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

For County Office of Education:

Tara Clark

Name
Director, District Fiscal Services

Title
(916) 228-2294

Telephone
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For School District:

Laura Lilley

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Director of Fiscal Services

Title
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E-mail Address

2025-26 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED BALANCES

FEDERAL PROGRAM NAME	TITLE I, PART A BASIC GRANT	Consolidated Federal Admin	ESSA - School Improvements	ESSA - School Improvements	ESSA - School Improvements	BASIC LOCAL ASSISTANCE ENT.
FEDERAL CATALOG NUMBER	84.01		84,010	84,010	84,010	84,027
RESOURCE CODE	3010	3155	3182	3182	3182	3310
REVENUE OBJECT	8290(0)		8290 (0)	8290 (0)	8290 (7)	8181
LOCAL DESCRIPTION (if any)	RP 304		SBF 5	SBF 5	SBF 5	Sub Fund 03
AWARD						
1. Prior Year Carryover	3,701,887.91		384,608.89	472,119.00		
2. a. Current Year Award	16,463,854.00		-		754,028.00	9,596,623.00
b. Transferability (ESSA)						
c. Other Adjustments						
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	16,463,854.00	-	-	-	754,028.00	9,596,623.00
3. Required Matching Funds/Other	2,976.00					2,255,199.00
4. Total Available Award (sum lines 1,2d, & 3)	20,168,717.91	-	384,608.89	472,119.00	754,028.00	11,851,822.00
REVENUES						
5. Unearned Revenue Deferred from Prior Yr	37,191.91			118,030.00		
6. Cash Received in Current Year	15,553,436.00		321,338.89		188,507.00	(483,851.00)
7. Contributed Matching Funds	2,976.00	-	-	-	-	2,255,199.00
8. Total Available (sum lines 5, 6, 7)	15,593,603.91	-	321,338.89	118,030.00	188,507.00	1,771,348.00
EXPENDITURES						
9. Donor-Authorized Expenditures	16,667,621.89	-	321,338.89	378,707.12	-	11,851,822.00
10. Non-Donor Authorized Expenditures	2,976.00					
11. Total Expenditures (lines 9 & 10)	16,670,597.89	-	321,338.89	378,707.12	-	11,851,822.00
Adjustments						
12. (line 8 minus line 9 plus line 12)	(1,076,993.98)	-	-	(260,677.12)	188,507.00	(10,080,474.00)
a. Unearned Revenue	0.00	0.00	0.00	0.00	188,507.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	1,076,993.98	0.00	0.00	260,677.12	0.00	10,080,474.00
14. Unused Grant Award Calculation (Line 4 minus line 9)	3,498,120.02	-	63,270.00	93,411.88	754,028.00	-
15. If carryover is allowed, enter line 14 amount here	3,498,120.02	-	-	93,411.88	754,028.00	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	16,667,621.89	-	321,338.89	378,707.12	-	9,596,623.00

FEDERAL PROGRAM NAME	BASIC LOCAL ASST. PRIVATE SCHOOL ISP	FEDERAL PRESCHOOL	IDEA PRESCHOOL GRANTS, PART B, SEC 619 PRIVATE SCHOOL ISPs	IDEA MENTAL HEALTH AB3632	PRESCHOOL STAFF DEV.	EARLY INTERVENTION PART C
FEDERAL CATALOG NUMBER	84.027	84.173	84.173	84.027A	84.173A	84.181
RESOURCE CODE	3311	3315	3317	3327	3345	3385
REVENUE OBJECT	8181	8182	8182	8182	8182	8182(2)
LOCAL DESCRIPTION (if any)	Sub Fund 03	Sub Fund 03	Sub Fund 03	Sub Fund 03	Sub Fund 03	Sub Fund 03
AWARD						
1. Prior Year Carryover						
2. a. Current Year Award	483,851.00	424,070.00	9,557.00	485,623.00	2,049.00	162,284.00
b. Transferability (ESSA)						
c. Other Adjustments		-	-			
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	483,851.00	424,070.00	9,557.00	485,623.00	2,049.00	162,284.00
3. Required Matching Funds/Other		-	-			
4. Total Available Award (sum lines 1,2,d, & 3)	483,851.00	424,070.00	9,557.00	485,623.00	2,049.00	162,284.00
REVENUES						
5. Unearned Revenue Deferred from Prior Yr						
6. Cash Received in Current Year	483,851.00	(9,557.00)	9,557.00			81,142.00
7. Contributed Matching Funds	-	-	-			-
8. Total Available (sum lines 5, 6, 7)	483,851.00	(9,557.00)	9,557.00	-	-	81,142.00
EXPENDITURES						
9. Donor-Authorized Expenditures	483,851.00	424,070.00	9,557.00	485,623.00	2,049.00	162,284.00
10. Non-Donor Authorized Expenditures						
11. Total Expenditures (lines 9 & 10)	483,851.00	424,070.00	9,557.00	485,623.00	2,049.00	162,284.00
12. Adjustments						
13. (line 8 minus line 9 plus line 12)	-	(433,627.00)	-	(485,623.00)	(2,049.00)	(81,142.00)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	433,627.00	0.00	485,623.00	2,049.00	81,142.00
14. Unused Grant Award Calculation (Line 4 minus line 9)	-	-	-	-	-	-
15. If carryover is allowed, enter line 14 amount here	-	-	-	-	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	483,851.00	424,070.00	9,557.00	485,623.00	2,049.00	162,284.00

2025-26 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED BALANCES

FEDERAL PROGRAM NAME	ALTERNATE DISPUTE RESOLUTION PROGRAM	CARL PERKINS	NCLB -TITLE II PART A (WAS 4010 & 4135)	TITLE IV, PART A - Academic Enrichment	21ST CENTURY (ASSETS - LOC 202)	21ST CENTURY (ASSETS - LOC 204)
FEDERAL CATALOG NUMBER	84.173A	84,048	84,367		84,287	84,287
RESOURCE CODE	3395	3550	4035	4127	4128	4129
REVENUE OBJECT	8182(3)	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Sub Fund 03	RP 405			GO 1140 LO 202	GO 1140 LO 204
AWARD						
1. Prior Year Carryover		-	1,011,924.00	904,749.00		1,012.57
2. a. Current Year Award	15,157.00	453,170.00	1,628,123.00	1,302,680.00	254,500.00	254,500.00
b. Transferability (ESSA)						
c. Other Adjustments				6,541.00	-	0.02
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	15,157.00	453,170.00	1,628,123.00	1,309,221.00	254,500.00	254,500.02
3. Required Matching Funds/Other		-	-		-	182.26
4. Total Available Award (sum lines 1,2d, & 3)	15,157.00	453,170.00	2,640,047.00	2,213,970.00	254,500.00	255,694.85
REVENUES						
5. Unearned Revenue Deferred from Prior Yr			424,347.00			0.00
6. Cash Received in Current Year		453,170.00	1,613,477.00	1,371,220.00	254,500.00	204,612.59
7. Contributed Matching Funds	-	-	-	-	-	182.26
8. Total Available (sum lines 5, 6, 7)	-	453,170.00	2,037,824.00	1,371,220.00	254,500.00	204,794.85
EXPENDITURES						
9. Donor-Authorized Expenditures	15,157.00	453,170.00	2,260,816.72	1,130,159.04	254,500.00	255,512.59
10. Non-Donor Authorized Expenditures					-	182.26
11. Total Expenditures (lines 9 & 10)	15,157.00	453,170.00	2,260,816.72	1,130,159.04	254,500.00	255,694.85
12. Adjustments						
13. (line 8 minus line 9 plus line 12)	(15,157.00)	-	(222,992.72)	241,060.96	-	(50,900.00)
a. Unearned Revenue	0.00	0.00	0.00	241,060.96	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	15,157.00	0.00	222,992.72	0.00	0.00	50,900.00
14. Unused Grant Award Calculation (Line 4 minus line 9)	-	-	379,230.28	1,083,810.96	-	-
15. If carryover is allowed, enter line 14 amount here	-	-	379,230.28	1,083,810.96	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	15,157.00	453,170.00	2,260,816.72	1,130,159.04	254,500.00	255,512.59

2025-26 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED BALANCES34 67447 000000
Form CAT
G8AFP75BPC(2025-26)

FEDERAL PROGRAM NAME	TITLE III IMMIGRANT	TITLE III LIMITED ENGLISH PROF.	INDIAN EDUCATION	NCLB TITLE X MCKINNEY-VENTO HOMELESS	REFUGEE SCHOOL IMPACT	Perkins CTE Improvement Act of 2006 Rural Community Equipment Grants
FEDERAL CATALOG NUMBER	84.365	84.365	84.060	84.196		84.048
RESOURCE CODE	4201	4203	4510	5630	5830	3555-4630
REVENUE OBJECT	8290	8290		8290	8290	8290
LOCAL DESCRIPTION (if any)			RP 412	Goal 1489		FD 11-415
AWARD						
1. Prior Year Carryover	262,387.60	317,481.94	-	-	56,598.28	-
2. a. Current Year Award	485,739.00	1,152,002.00	41,200.00	103,086.85	-	-
b. Transferability (ESSA)		-				
c. Other Adjustments		5,417.00			0.10	
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	485,739.00	1,157,419.00	41,200.00	103,086.85	0.10	-
3. Required Matching Funds/Other	-	-	-	-	-	-
4. Total Available Award (sum lines 1,2d, & 3)	748,126.60	1,474,900.94	41,200.00	103,086.85	56,598.38	-
REVENUES						
5. Unearned Revenue Deferred from Prior Yr	126,694.60	170,557.94				
6. Cash Received in Current Year	226,136.00	680,651.00	24,401.34	72,160.00	50,373.30	-
7. Contributed Matching Funds	-	-	-	-	-	-
8. Total Available (sum lines 5, 6, 7)	352,830.60	851,208.94	24,401.34	72,160.00	50,373.30	-
EXPENDITURES						
9. Donor-Authorized Expenditures	348,234.91	750,008.24	41,200.00	103,086.85	56,598.38	-
10. Non-Donor Authorized Expenditures				-		
11. Total Expenditures (lines 9 & 10)	348,234.91	750,008.24	41,200.00	103,086.85	56,598.38	-
12. Adjustments						
13. (line 8 minus line 9 plus line 12)	4,595.69	101,200.70	(16,798.66)	(30,926.85)	(6,225.08)	-
a. Unearned Revenue	4,595.69	101,200.70	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (Line 4 minus line 9)		0.00	16,798.66	30,926.85	6,225.08	0.00
15. If carryover is allowed, enter line 14 amount here	399,891.69	724,892.70	-	-	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	348,234.91	750,008.24	41,200.00	103,086.85	56,598.38	-

FEDERAL PROGRAM NAME	Adult Basic Education, English Language Acquisition, and ELCE (Section 231)	Adult Secondary Education (Section 231)	Integrated English Literacy and Civics Education (Section 243)	Child Care Dev. Block Grant CCTR-7192	Child Care Dev. Block Grant CCTR-7192	Early HeadStart Basic/T&TA
FEDERAL CATALOG NUMBER	84.002A	84.002	84.002A	93.596	93.596	93.600
RESOURCE CODE	3905-4110	3913-4113	3926-4115	5025	5025	9727 (5)
REVENUE OBJECT	8290	8290	8290	8290 / Goal 0001/0004/1130	8290 / Goal 0020	8290 / Goals 0004/0002/0040
LOCAL DESCRIPTION (if any)	FD 11-415	FD 11-415	FD 11-415	FD 12	FD 12	FD 12 FY 24-25
AWARD						
1. Prior Year Carryover	-	-	-	-	869,833.13	33.00
2. a. Current Year Award	235,191.00	99,692.00	19,404.00	1,920,237.00	579,946.00	222,931.95
b. Transferability (ESSA)						
c. Other Adjustments						
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	235,191.00	99,692.00	19,404.00	3,616.70	-	86.92
3. Required Matching Funds/Other	-	-	-	132,655.95	-	223,018.87
4. Total Available Award (sum lines 1,2,d, & 3)	235,191.00	99,692.00	19,404.00	2,056,509.65	1,449,779.13	223,051.87
REVENUES						
5. Unearned Revenue Deferred from Prior Yr					869,833.13	33.00
6. Cash Received in Current Year	143,047.00	74,769.00	13,514.00	1,923,853.70	579,946.00	219,555.63
7. Contributed Matching Funds	-	-	-	132,655.95	-	-
8. Total Available (sum lines 5, 6, 7)	143,047.00	74,769.00	13,514.00	2,056,509.65	1,449,779.13	219,588.63
EXPENDITURES						
9. Donor-Authorized Expenditures	235,191.00	99,692.00	19,404.00	2,056,509.65	239,204.58	219,588.63
10. Non-Donor Authorized Expenditures						
11. Total Expenditures (lines 9 & 10)	235,191.00	99,692.00	19,404.00	2,056,509.65	239,204.58	219,588.63
12. Adjustments						
13. (line 8 minus line 9 plus line 12)	(92,144.00)	(24,923.00)	(5,890.00)	(0.00)	1,210,574.55	-
a. Unearned Revenue	0.00	0.00	0.00	0.00	1,210,574.55	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable						
14. Unused Grant Award Calculation (Line 4 minus line 9)	92,144.00	24,923.00	5,890.00	0.00	0.00	0.00
15. If carryover is allowed, enter line 14 amount here	-	-	-	-	1,210,574.55	3,463.24
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	235,191.00	99,692.00	19,404.00	1,923,853.70	239,204.58	219,588.63

2025-26 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED BALANCES

FEDERAL PROGRAM NAME	Early Head Start Basic T&TA	Early Head Start Covid	Headstart Basic T&TA	Headstart Basic T&TA	Total
FEDERAL CATALOG NUMBER	93.600	93.600	93.600	93.600	
RESOURCE CODE	9727 (6)	9734 (4)	9734 (5)	9734 (6)	
REVENUE OBJECT	8290 / Goals 0001/0002/0040	8290 / Goals 0010/0002/0040	8290 / Goals 0010/0002/0040	8290 / Goals 0001/0002/0040	
LOCAL DESCRIPTION (if any)	FD12 FY 25-26	FD 12 FY 23-24	FD 12 FY 24-25	FD 12 FY 25-26	
AWARD					
1. Prior Year Carryover					7,982,635.32
2. a. Current Year Award	2,937,877.00	1,255,369.97	-	7,690,319.00	49,033,064.77
b. Transferability (ESSA)					-
c. Other Adjustments			505.02		16,166.76
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	2,937,877.00	1,255,369.97	505.02	7,690,319.00	49,049,231.53
3. Required Matching Funds/Other	-	-	128,443.33	-	2,519,456.54
4. Total Available Award (sum lines 1,2d, & 3)	2,937,877.00	1,255,369.97	128,948.35	7,690,319.00	59,551,323.39
REVENUES					-
5. Unearned Revenue Deferred from Prior Yr					1,746,687.58
6. Cash Received in Current Year	2,233,054.06	1,255,369.97	505.02	5,680,742.59	33,219,482.09
7. Contributed Matching Funds	-	-	128,443.33		2,519,456.54
8. Total Available (sum lines 5, 6, 7)	2,233,054.06	1,255,369.97	128,948.35	5,680,742.59	37,485,626.21
EXPENDITURES					-
9. Donor-Authorized Expenditures	2,719,526.37	1,255,369.97	128,948.35	7,031,127.22	50,459,929.40
10. Non-Donor Authorized Expenditures					3,158.26
11. Total Expenditures (lines 9 & 10)	2,719,526.37	1,255,369.97	128,948.35	7,031,127.22	50,463,087.66
12. Adjustments					-
13. (line 8 minus line 9 plus line 12)	(486,472.31)	-	-	(1,350,384.63)	(12,977,461.45)
a. Unearned Revenue		0.00	0.00	0.00	1,745,938.90
b. Accounts Payable	0.00	0.00	0.00	0.00	-
c. Accounts Receivable	486,472.31	0.00	0.00	1,350,384.63	14,723,400.35
14. Unused Grant Award Calculation (Line 4 minus line 9)	218,350.63	-	-	659,191.78	9,088,235.73
15. If carryover is allowed, enter line 14 amount here	218,350.63	-	-	659,191.78	9,021,502.49
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,719,526.37	1,255,369.97	505.02	7,031,127.22	47,943,631.12

2025-26 Unaudited Actuals
STATE GRANT AWARDS
REVENUES AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

STATE PROGRAM NAME	AFTER SCHOOL LEARNING Suffix EZ	UPK PLANNING & IMPLEMENTATION GRANT	Teacher Incentive National Board	INITIATIVE: CA ACADEMIES ARTS, MEDIA, AND	GOVERNOR'S CTE INITIATIVE: CA PARTNERSHIP ACADEMIES
STATE ID NUMBER (IF ANY)	23939-EZ	25593	25572	25220	25220
RESOURCE CODE	6010	6053	6271	6385	6385
REVENUE OBJECT	8590 (0)	8590	8590	8590 (5)	8590 (5)
LOCAL DESCRIPTION (if any)	RP 570	RP 000	RP 000	LOC 207	LOC 209
AWARD					
1. Prior Year Carryover		1,675,223.21	5,000.00	4,700.00	5,273.00
2. a. Current Year Award	4,028,652.18		30,000.00		
b. Other Adjustments					
c. Adj. Curr Yr. Award (sum lines 2a & 2b)	4,028,652.18	-	30,000.00	-	-
3. Required Matching Funds/Other			1,025.00		
4. Total Available Award (sum lines 1, 2c & 3)	4,028,652.18	1,675,223.21	36,025.00	4,700.00	5,273.00
REVENUES					
5. Unearned Revenue Deferred from Prior Yr		1,675,223.21	5,000.00	4,700.00	5,273.00
6. Cash Received in Current Year	3,625,786.97	-	30,000.00		-
7. Contributed Matching Funds			1,025.00		
8. Total Available (sum lines 5, 6, 7)	3,625,786.97	1,675,223.21	36,025.00	4,700.00	5,273.00
EXPENDITURES					
9. Donor-Authorized Expenditures	4,028,652.18	538,800.45	26,025.00	4,700.00	5,273.00
10. Non-Donor Authorized Expenditures	-				
11. Total Expenditures (lines 9 & 10)	4,028,652.18	538,800.45	26,025.00	4,700.00	5,273.00
12. Adjustments			-		
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(402,865.21)	1,136,422.76	10,000.00	-	-
a. Unearned Revenue	-	1,136,422.76	10,000.00	-	-
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	402,865.21	-	-	-	-
14. Unused Grant Award Calculation (Line 4 minus line 9) If carryover is allowed, enter line 14 amount here	-	1,136,422.76	10,000.00	-	-
15.	-	1,136,422.76	10,000.00	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,028,652.18	538,800.45	25,000.00	4,700.00	5,273.00

REVENUES AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

STATE PROGRAM NAME	INITIATIVE: CA PARTNERSHIP ACADEMIES ARTS, MEDIA, AND	GOVERNOR'S CTE INITIATIVE: CA PARTNERSHIP ACADEMIES	GOVERNOR'S CTE INITIATIVE: CA PARTNERSHIP ACADEMIES	GOVERNOR'S CTE INITIATIVE: CA PARTNERSHIP ACADEMIES	CTEIG
STATE ID NUMBER (IF ANY)	25220	25220	25220	25220	
RESOURCE CODE	6385	6385	6385	6385	6387
REVENUE OBJECT	8590 (6)	8590 (5)	8590 (6)	8590 (6)	8590 (5)
LOCAL DESCRIPTION (if any)	LOC 207	LOC 207	LOC 207	LOC 209	RP 405
AWARD					
1. Prior Year Carryover		5,273.00	-		203,750.00
2. a. Current Year Award	40,000.00		81,000.00	81,000.00	
b. Other Adjustments					
c. Adj. Curr Yr. Award (sum lines 2a & 2b)	40,000.00	-	81,000.00	81,000.00	-
3. Required Matching Funds/Other					
4. Total Available Award (sum lines 1, 2c & 3)	40,000.00	5,273.00	81,000.00	81,000.00	203,750.00
REVENUES					
5. Unearned Revenue Deferred from Prior Yr		5,273.00			203,750.00
6. Cash Received in Current Year	36,000.00		81,000.00	81,000.00	
7. Contributed Matching Funds					
8. Total Available (sum lines 5, 6, 7)	36,000.00	5,273.00	81,000.00	81,000.00	203,750.00
EXPENDITURES					
9. Donor-Authorized Expenditures	20,000.00	5,273.00	81,000.00	81,000.00	203,750.00
10. Non-Donor Authorized Expenditures					
11. Total Expenditures (lines 9 & 10)	20,000.00	5,273.00	81,000.00	81,000.00	203,750.00
12. Adjustments					
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	16,000.00	-	-	-	-
a. Unearned Revenue	16,000.00	-	-	-	-
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	-	-	-	-	-
14. Unused Grant Award Calculation (Line 4 minus line 9) If carryover is allowed, enter line 14 amount here	20,000.00	-	-	-	-
15. here	20,000.00	-	-	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	20,000.00	5,273.00	81,000.00	81,000.00	203,750.00

REVENUES AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

STATE PROGRAM NAME STATE ID NUMBER (IF ANY) RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	CTEIG	CTEIG	SPECIAL ED: INFANT DISCRETIONARY FUNDS	WORKABILITY	TUPE Grades 6-12
AWARD					
1. Prior Year Carryover	1,923,854.00				
2. a. Current Year Award		1,910,025.00	1,922.00	445,925.00	151,298.00
b. Other Adjustments					
c. Adj. Curr Yr. Award (sum lines 2a & 2b)	-	1,910,025.00	1,922.00	445,925.00	151,298.00
3. Required Matching Funds/Other				0.71	
4. Total Available Award (sum lines 1, 2c & 3)	1,923,854.00	1,910,025.00	1,922.00	445,925.71	151,298.00
REVENUES					
5. Unearned Revenue Deferred from Prior Yr	1,923,854.00				
6. Cash Received in Current Year		1,719,022.50	1,922.00	148,367.23	136,168.20
7. Contributed Matching Funds				0.71	
8. Total Available (sum lines 5, 6, 7)	1,923,854.00	1,719,022.50	1,922.00	148,367.94	136,168.20
EXPENDITURES					
9. Donor-Authorized Expenditures	1,874,500.00	-	1,922.00	445,925.00	151,298.14
10. Non-Donor Authorized Expenditures					
11. Total Expenditures (lines 9 & 10)	1,874,500.00	-	1,922.00	445,925.00	151,298.14
12. Adjustments					
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	49,354.00	1,719,022.50	-	(297,557.06)	(15,129.94)
a. Unearned Revenue	49,354.00	1,719,022.50	-	-	-
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	-	-	-	297,557.06	15,129.94
14. Unused Grant Award Calculation (Line 4 minus line 9) If carryover is allowed, enter line 14 amount here	49,354.00	1,910,025.00	-	0.71	(0.14)
15.	49,354.00	1,910,025.00	-	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,874,500.00	-	1,922.00	445,924.29	151,298.14

REVENUES AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

STATE PROGRAM NAME	AGRICULTURE VOCATIONAL EDUCATION	CA PARTNERSHIP ACADEMY	CA PARTNERSHIP ACADEMY	CA PARTNERSHIP ACADEMY	CA PARTNERSHIP ACADEMY
STATE ID NUMBER (IF ANY)		23181	23181	23181	23181
RESOURCE CODE	7010	7220	7220	7220	7220
REVENUE OBJECT	8590	8590 (5)	8590 (5)	8590 (6)	8590 (6)
LOCAL DESCRIPTION (if any)	RP 405	RP 405 LOC 201	RP 405 LOC 210	RP 405 LOC 201	RP 405 LOC 210
AWARD					
1. Prior Year Carryover	-	11,596.00	11,596.00		
2. a. Current Year Award	10,109.29			81,000.00	35,100.00
b. Other Adjustments					
c. Adj. Curr Yr. Award (sum lines 2a & 2b)	10,109.29	-	-	81,000.00	35,100.00
3. Required Matching Funds/Other			-		
4. Total Available Award (sum lines 1, 2c & 3)	10,109.29	11,596.00	11,596.00	81,000.00	35,100.00
REVENUES					
5. Unearned Revenue Deferred from Prior Yr		11,596.00	11,596.00		
6. Cash Received in Current Year	10,109.29			81,000.00	35,100.00
7. Contributed Matching Funds					
8. Total Available (sum lines 5, 6, 7)	10,109.29	11,596.00	11,596.00	81,000.00	35,100.00
EXPENDITURES					
9. Donor-Authorized Expenditures	10,109.29	11,596.00	11,596.00	81,000.00	35,100.00
10. Non-Donor Authorized Expenditures					
11. Total Expenditures (lines 9 & 10)	10,109.29	11,596.00	11,596.00	81,000.00	35,100.00
12. Adjustments					
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	-	-	-	-	-
a. Unearned Revenue	-	-	-	-	-
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	-	-	-	-	-
14. Unused Grant Award Calculation (Line 4 minus line 9) If carryover is allowed, enter line 14 amount here	-	-	-	-	-
15.	-	-	-	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	10,109.29	11,596.00	11,596.00	81,000.00	35,100.00

REVENUES AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

STATE PROGRAM NAME	STRS ON-BEHALF PENSION CONTRIBUTIONS	CALNEW	CALNEW	STRS ON-BEHALF PENSION CONTRIBUTIONS
STATE ID NUMBER (IF ANY)	10137			10137
RESOURCE CODE	7690	7814	7814	7690
REVENUE OBJECT	8590	8590 (5)	8590 (6)	8590
LOCAL DESCRIPTION (if any)	FD 01	RP412	RP413	FD 11
AWARD				
1. Prior Year Carryover	-	11,014.00	-	-
2. a. Current Year Award	25,512,111.00	-	310,139.16	124,993.00
b. Other Adjustments		17.96		
c. Adj. Curr Yr. Award (sum lines 2a & 2b)	25,512,111.00	17.96	310,139.16	124,993.00
3. Required Matching Funds/Other		18,132.93		
4. Total Available Award (sum lines 1, 2c & 3)	25,512,111.00	29,164.89	310,139.16	124,993.00
REVENUES				
5. Unearned Revenue Deferred from Prior Yr				
6. Cash Received in Current Year	25,512,111.00	-	-	124,993.00
7. Contributed Matching Funds	-	18,132.93	-	-
8. Total Available (sum lines 5, 6, 7)	25,512,111.00	18,132.93	-	124,993.00
EXPENDITURES				
9. Donor-Authorized Expenditures	25,512,111.00	11,031.96	310,139.16	124,993.00
10. Non-Donor Authorized Expenditures		18,132.93		
11. Total Expenditures (lines 9 & 10)	25,512,111.00	29,164.89	310,139.16	124,993.00
12. Adjustments				
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	-	(11,031.96)	(310,139.16)	-
a. Unearned Revenue	-	-	-	-
b. Accounts Payable	0.00	0.00	0.00	0.00
c. Accounts Receivable	-	11,031.96	310,139.16	-
14. Unused Grant Award Calculation (Line 4 minus line 9) If carryover is allowed, enter line 14 amount here	-	-	-	-
15.	-	-	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	25,512,111.00	11,031.96	310,139.16	124,993.00
				114,004.00

REVENUES AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

STATE PROGRAM NAME	CALIFORNIA STATE PRESCHOOL	Inclusive Early Education Expansion Grant	STRS ON-BEHALF PENSION CONTRIBUTIONS	STRS ON-BEHALF PENSION CONTRIBUTIONS	TOTAL
STATE ID NUMBER (IF ANY)	CSP-7409	25414	10137	10137	
RESOURCE CODE	6105-0010	6128	7690	7690	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	FD 12	FD 12	FD 12	FD 21	
AWARD					
1. Prior Year Carryover	-	-	-	-	3,857,279.21
2. a. Current Year Award	5,573,492.00	193,000.00	734,883.00	2,878.00	39,461,531.63
b. Other Adjustments	221,373.99				221,391.95
c. Adj. Curr Yr. Award (sum lines 2a & 2b)	5,794,865.99	193,000.00	734,883.00	2,878.00	39,682,923.58
3. Required Matching Funds/Other					19,158.64
4. Total Available Award (sum lines 1, 2c & 3)	5,794,865.99	193,000.00	734,883.00	2,878.00	43,559,361.43
REVENUES					-
5. Unearned Revenue Deferred from Prior Yr	221,322.98				4,067,588.19
6. Cash Received in Current Year	5,573,543.01	193,000.00	734,883.00	2,878.00	38,240,888.20
7. Contributed Matching Funds	-	-	-	-	19,158.64
8. Total Available (sum lines 5, 6, 7)	5,794,865.99	193,000.00	734,883.00	2,878.00	42,327,635.03
EXPENDITURES					-
9. Donor-Authorized Expenditures	5,782,604.15	174,512.98	734,883.00	2,878.00	40,384,677.31
10. Non-Donor Authorized Expenditures					18,132.93
11. Total Expenditures (lines 9 & 10)	5,782,604.15	174,512.98	734,883.00	2,878.00	40,402,810.24
12. Adjustments					-
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	12,261.84	18,487.02	-	-	1,924,824.79
a. Unearned Revenue	12,261.84	18,487.02	-	-	2,961,548.12
b. Accounts Payable	0.00	0.00	0.00	0.00	-
c. Accounts Receivable	-	-	-	-	1,036,723.33
14. Unused Grant Award Calculation (Line 4 minus line 9) If carryover is allowed, enter line 14 amount here	12,261.84	18,487.02	-	-	3,156,551.19
15.	12,261.84	18,487.02	-	-	3,156,550.62
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,782,604.15	174,512.98	734,883.00	2,878.00	40,383,651.60

2025-26 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	CTC Residency Grant	CLASSIFIED SCHOOL EMPLOYEE	FOSTER YOUTH ILP	WATERSHED GRANT	WHITE HOUSE MEDICAL	SCHOOL READINESS FAMILY ENGAGEMENT
AWARD						
1. Prior Year Carryover	8183	8186	8251	8469	8480	8348
2. a. Current Year Award	8699	8590	8677	8699	8699 (0)	8590 (5)
b. Other Adjustments	RP 700	RP 700	RP 410	LOC 111	RP 102/112	FD 12
c. Adj. Curr Year Award (sum lines 2a & 2b)						
3. Required Matching Funds/Other						
4. Total Available Award (sum lines 1c, 2c & 3)	1,431,739.34	129,599.61	-		93,681.36	-
	1,000,000.00	120,000.00	100,000.00	2,300.00	-	229,000.00
						-
	1,000,000.00	120,000.00	100,000.00	2,300.00	-	229,000.00
						8,322.45
	2,431,739.34	249,599.61	100,000.00	2,300.00	93,681.36	237,322.45
REVENUES						
5. Unearned Revenue Deferred from Prior Year	1,131,739.34	199,679.61	-	-	93,681.36	-
6. Cash Received in Current Year	1,100,000.00	129,120.00	100,000.00	820.00	-	168,122.33
7. Contributed Matching Funds	-	-	-	-	-	8,322.45
8. Total Available (sum lines 5, 6, 7)	2,231,739.34	328,799.61	100,000.00	820.00	93,681.36	176,444.78
EXPENDITURES						
9. Donor-Authorized Expenditures	938,291.05	67,200.36	100,000.00	820.00	-	222,513.99
10. Non-Donor Authorized Expenditures						
11. Total Expenditures (lines 9 & 10)	938,291.05	67,200.36	100,000.00	820.00	-	222,513.99
12. Amounts Included in Line 6 above for Prior Year Adjustment		-	-	-	-	
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	1,293,448.29	261,599.25	-	-	93,681.36	(46,069.21)
a. Unearned Revenue	1,293,448.29	261,599.25	0.00		93,681.36	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	0.00	0.00	46,069.21
14. Unused Grant Award Calculation (Line 4 minus line 9)	1,493,448.29	182,399.25	-	1,480.00	93,681.36	14,808.46
15. If carryover is allowed, enter line 14 amount here	1,493,448.29	182,399.25	-	-	93,681.36	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	938,291.05	67,200.36	100,000.00	820.00	-	214,191.54

2025-26 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

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Form CAT
G8AFP75BPC(2025-26)

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TOTAL
AWARD	
1. Prior Year Carryover	1,655,020.31
2. a. Current Year Award	1,451,300.00
b. Other Adjustments	-
c. Adj. Curr Year Award (sum lines 2a & 2b)	1,451,300.00
3. Required Matching Funds/Other	8,322.45
4. Total Available Award (sum lines 1c, 2c & 3)	3,114,642.76
REVENUES	
5. Unearned Revenue Deferred from Prior Year	1,425,100.31
6. Cash Received in Current Year	1,498,062.33
7. Contributed Matching Funds	8,322.45
8. Total Available (sum lines 5, 6, 7)	2,931,485.09
EXPENDITURES	
9. Donor-Authorized Expenditures	1,328,825.40
10. Non-Donor Authorized Expenditures	-
11. Total Expenditures (lines 9 & 10)	1,328,825.40
12. Amounts Included in Line 6 above for Prior Year Adjustment	-
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	1,602,659.69
a. Unearned Revenue	1,648,728.90
b. Accounts Payable	-
c. Accounts Receivable	46,069.21
14. Unused Grant Award Calculation (Line 4 minus line 9)	1,785,817.36
15. If carryover is allowed, enter line 14 amount here	1,769,528.90
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,320,502.95

FEDERAL PROGRAM NAME	CCFP	CRRSA	ARPA STABLZN	CCFP	CHILD NUTRITION	TOTALS
FEDERAL CATALOG NUMBER	10,558	93,575		10,558	10,553 / 10,555	
RESOURCE CODE	5320	5058	5162	5320	5310	
REVENUE OBJECT	8220/8520	8290		8220/8520	822x/8520/86xx	
LOCAL DESCRIPTION (if any)	Fd 01	FD 12	FD 12	FD 12	FD 13	
AWARD						
1. Prior Year Restricted Ending Balance	128,623.77	700.00	275,470.38	215,684.96	22,520,547.56	23,141,026.67
2. a. Current Year Award	1,574,764.99	-	-	752,062.12	25,225,296.78	27,552,123.89
b. Other Adjustments		(486,413.22)		-	642,081.07	155,667.85
c. Adj. Curr Year Award (sum lines 2a and 2b)	1,574,764.99	(486,413.22)	-	752,062.12	25,867,377.85	27,707,791.74
3. Required Matching Funds/Other		-			2,521,748.67	2,521,748.67
4. (sum lines 1,2c, & 3)	1,703,388.76	(485,713.22)	275,470.38	967,747.08	50,909,674.08	53,370,567.08
REVENUES						
5. Cash Received in Current Year	1,228,800.61	-	-	647,680.74	19,885,412.41	21,761,893.76
6. Amounts Included in Line 5 for						-
Prior Year Adjustments						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	345,964.38	(486,413.22)	-	104,381.38	5,981,965.44	5,945,897.98
b. Noncurrent Accounts Receivable						-
c. Current Accounts Receivable (line 7a minus line 7b)	345,964.38	(486,413.22)	-	104,381.38	5,981,965.44	5,945,897.98
8. Contributed Matching Funds		-	-		2,521,748.67	2,521,748.67
9. (sum of lines 5, /c, & 8)	1,574,764.99	(486,413.22)	-	752,062.12	28,389,126.52	30,229,540.41
EXPENDITURES						
Total Expenditures (exclude 73x9)	1,456,281.20	(485,713.22)	-	696,744.72	25,786,227.84	27,453,540.54
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp	1,456,281.20	-	-	638,727.00	11,018,119.49	13,113,127.69
Indirects 73x9 (row 22 plus row 24)	-	-	-	3,382.43	860,980.72	864,363.15
	1,456,281.20	(485,713.22)	-	700,127.15	26,647,208.56	28,317,903.69
10. Donor-Authorized Expenditures	1,456,281.20	(485,713.22)	-	700,127.15	26,647,208.56	28,317,903.69
11. Non-Donor Authorized Expenditures						-
12. (Line 10 plus Line 11)	1,456,281.20	(485,713.22)	-	700,127.15	26,647,208.56	28,317,903.69
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	247,107.56	-	275,470.38	267,619.93	24,262,465.52	25,052,663.39

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

STATE PROGRAM NAME	EXPANDED LEARNING OPPORTUNITIES	Student Support and Professional Development Discretionary Block Grant (SSPDBG)	LITERACY COACHES & READING SPECIALISTS	EDUCATOR EFFECTIVENESS	LOTTERY, INSTR MAT	ANTIBIAS EDUCATION	SPECIAL EDUCATION
RESOURCE CODE	2600	6019	6211	6266	6300	6318	6500
REVENUE OBJECT	8590	8590	8590	8590	8560	8590	8311
LOCAL DESCRIPTION (if any)						RP 505	Sub Fund 03
AWARD							
1. Prior Year Restricted Ending Balance	22,005,908.18		1,229,760.79	3,360,954.22	2,407,075.82	111,105.38	
2. a. Current Year Award	33,246,888.00	11,393,918.00		-	3,487,787.07	-	37,824,390.00
b. Other Adjustments					(167,705.49)		723,416.68
c. Adj Curr Yr Award (sum lines 2a & 2b)	33,246,888.00	11,393,918.00	-	-	3,320,081.58	-	38,547,806.68
3. Required Matching Funds/Other	-	-	221.61	-		-	83,156,419.72
4. Total Available Award (sum lines 1, 2c, & 3)	55,252,796.18	11,393,918.00	1,229,982.40	3,360,954.22	5,727,157.40	111,105.38	121,704,226.40
REVENUES							
5. Cash Received in Current Year	30,254,668.00	11,393,918.00	-	-	2,149,025.02	26,996.41	33,994,190.99
6. Amounts included in Line 5 for Prior Year Adjustments						(100,000.00)	
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	2,992,220.00	-	-	-	1,171,056.56	73,003.59	4,553,615.69
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable Line 7a minus line 7b	2,992,220.00	-	-	-	1,171,056.56	73,003.59	4,553,615.69
8. Contributed Matching Funds	-	-	221.61	-	-	-	83,156,419.72
9. Total Available (sum of lines 5, 7c, & 8)	33,246,888.00	11,393,918.00	221.61	-	3,320,081.58	100,000.00	121,704,226.40
EXPENDITURES							
Total Expenditures (exclude 73x9)	24,507,070.13	849,873.66	442,992.84	3,175,804.80	4,975,322.32	69,623.97	121,704,226.40
Ob 47xx, 51xx,6xxx,7xxx (Excl 73x9) Ex	10,412,555.13	-	221.61	-	-	-	-
Indirects 73x9	821,710.22	49,547.63	25,813.56	185,149.42	-	4,059.08	-
Total Expenditures (row 28 plus row 30)	25,328,780.35	899,421.29	468,806.40	3,360,954.22	4,975,322.32	73,683.05	121,704,226.40
10. Donor-Authorized Expenditures	25,328,780.35	899,421.29	468,806.40	3,360,954.22	4,975,322.32	73,683.05	121,704,226.40
11. Non-Donor Authorized Expenditures			221.61				
12. Total Expenditures (Line 10 plus Line 11)	25,328,780.35	899,421.29	469,028.01	3,360,954.22	4,975,322.32	73,683.05	121,704,226.40
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	29,924,015.83	10,494,496.71	761,176.00	0.00	751,835.08	37,422.33	-

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

STATE PROGRAM NAME	SPECIAL EDUCATION	SPECIAL EDUCATION - EARLY INTERVENTION	ART, MUSIC & INSTRUCTIONAL MATERIALS DISCRETIONARY BLOCK GRANT	ARTS & MUSIC IN SCHOOLS PROP 28	KITCHEN INFRASTRUCTURE AND TRAINING - 2022 KIT	COMMERCIAL DISHWASHER GRANT	LEARNING COMM FOR SCHOOL SUCCESS	CLASS SCHOOL EMPLOYEE PD GRANT
RESOURCE CODE	6546	6547	6762	6770	7032	7034	7085	7311
REVENUE OBJECT	8590 (2)	8590	8590	8590	8520	8520	8590 (7)	8590
LOCAL DESCRIPTION (if any)	Sub Fund 03						RP 102	RP 220
AWARD								
1. Prior Year Restricted Ending Balance								
2. a. Current Year Award	3,127,064.00	2,234,563.00	7,172,779.03	6,555,152.95	2,536,651.33	29,781.92	993,876.55	190,747.94
b. Other Adjustments				6,940,314.00		(29,781.90)		-
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,127,064.00	2,234,563.00	-	(202,587.15)				
3. Required Matching Funds/Other	170,690.00	-	(1,142,425.59)	6,737,726.85	-	(29,781.90)	-	-
4. Total Available Award (sum lines 1, 2c, & 3)	3,297,754.00	2,234,563.00	6,030,353.44	13,295,351.13	2,536,651.33	(0.00)	994,931.54	190,747.94
REVENUES								
5. Cash Received in Current Year	2,847,157.00	2,050,029.00	-	6,315,063.00	-	(13,781.90)	-	-
6. Amounts included in Line 5 for Prior Year Adjustments				(202,587.15)		(16,000.00)		
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	279,907.00	184,534.00	-	625,251.00	-	(0.00)	-	-
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable								
Line 7a minus line 7b	279,907.00	184,534.00	-	625,251.00	-	(0.00)	-	-
8. Contributed Matching Funds	170,690.00	-	(1,142,425.59)	2,471.33	-	(0.02)	1,054.99	-
9. Total Available (sum of lines 5, 7c, & 8)	3,297,754.00	2,234,563.00	(1,142,425.59)	6,942,785.33	-	(13,781.92)	1,054.99	-
EXPENDITURES								
Total Expenditures (exclude 73x9)	3,116,086.18	2,111,464.61	6,030,353.44	5,806,054.79	2,536,651.33	-	714,814.26	-
Ob 47xx, 51xx,6xxx,7xxx (Excl 73x9) Ex	-	-	-	35,237.18	-	-	-	-
Indirects 73x9	181,667.82	123,098.39	-	57,708.18	-	-	41,673.67	-
Total Expenditures (row 28 plus row 30)	3,297,754.00	2,234,563.00	6,030,353.44	5,863,762.97	2,536,651.33	-	756,487.93	-
10. Donor-Authorized Expenditures	3,297,754.00	2,234,563.00	6,030,353.44	5,863,762.97	2,536,651.33	-	756,487.93	-
11. Non-Donor Authorized Expenditures	-							
12. Total Expenditures (Line 10 plus Line 11)	3,297,754.00	2,234,563.00	6,030,353.44	5,863,762.97	2,536,651.33	-	756,487.93	-
RESTRICTED ENDING BALANCE								
13. Current Year (line 4 minus line 10)	-	-	-	7,431,588.16	-	(0.00)	238,443.61	190,747.94

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

STATE PROGRAM NAME	LCFF EQUITY MULTIPLIER	A-G ACCESS / SUCCESS GRANT	CLASSIFIED SCHOOL EMPLOYEE SUMMER ASSISTANCE PROGRAM	LEARNING RECOVERY EMERGENCY BLOCK GRANT	ETHNIC STUDIES GRANT	LITERACY SCREENINGS	CA SERVES	PROF 98 LITERACY SCREENER PROF DEV AB121
RESOURCE CODE	7399	7412	7415	7435	7813	7817	7818	7819
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)		FD 01	FD 01	FD 01	FD 01	FD 01	FD 01	FD 01
AWARD								
1. Prior Year Restricted Ending Balance	8,215,911.69	68,997.00	-		233,795.41	135,606.99	8,638.57	-
2. a. Current Year Award	3,876,574.00	-	975,310.85	2,082,610.00			50,000.00	285,884.00
b. Other Adjustments								
c. Adj Curr Yr Award								
(sum lines 2a & 2b)	3,876,574.00	-	975,310.85	2,082,610.00	-	-	50,000.00	285,884.00
3. Required Matching Funds/Other	-	-	-	908.50	-	-	225.78	-
4. Total Available Award								
(sum lines 1, 2c, & 3)	12,092,485.69	68,997.00	975,310.85	2,083,518.50	233,795.41	135,606.99	58,864.35	285,884.00
REVENUES								
5. Cash Received in Current Year	3,101,260.00	-	234,521.00	2,082,610.00	-	-	-	285,884.00
6. Amounts included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable								
(line 2c minus lines 5 & 6)	775,314.00	-	740,789.85	-	-	-	50,000.00	-
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable								
Line 7a minus line 7b	775,314.00	-	740,789.85	-	-	-	50,000.00	-
8. Contributed Matching Funds	-	-	-	908.50	-	-	225.78	-
9. Total Available								
(sum of lines 5, 7c, & 8)	3,876,574.00	-	975,310.85	2,083,518.50	-	-	50,225.78	285,884.00
EXPENDITURES								
Total Expenditures (exclude 73x9)	5,456,061.71	65,196.07	975,310.85	-	-	127,257.65	35,742.32	43,905.42
Ob 47xx, 51xx,6xxx,7xxx (Excl 73x9) Ex	-	-	-	-	-	-	-	-
Indirects 73x9	318,088.39	3,800.93	-	-	-	7,419.12	2,083.78	2,559.69
Total Expenditures								
(row 28 plus row 30)	5,774,150.10	68,997.00	975,310.85	-	-	134,676.77	37,826.10	46,465.11
10. Donor-Authorized Expenditures	5,774,150.10	68,997.00	975,310.85	-	-	134,676.77	37,826.10	46,465.11
11. Non-Donor Authorized Expenditures								
12. Total Expenditures								
(Line 10 plus Line 11)	5,774,150.10	68,997.00	975,310.85	-	-	134,676.77	37,826.10	46,465.11
RESTRICTED ENDING BALANCE								
13. Current Year								
(line 4 minus line 10)	6,318,335.59	-	-	2,083,518.50	233,795.41	930.22	21,038.25	239,418.89

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

STATE PROGRAM NAME	COMMUNITY ENGAGEMENT INITIATIVE	CHILDREN & YOUTH BEHAVIORIAL HEALTH INITIATIVE	CHOICES CHARTER SCHOOL	LOTTERY	EDUCATION PROTECTION ACCOUNT	Student Support and Professional Development Discretionary Block Grant (SSPDBG)	EDUCATOR EFFECTIVENESS	LOTTERY -- INST. MAT
RESOURCE CODE	7820	7821	0308	1100	1400	6019	6266	6300
REVENUE OBJECT	8590	8590	8980	8560	8012	8590	8590	8560
LOCAL DESCRIPTION (if any)	FD 01	FD 01	FD 09 SF 8	FD 09 CHOICES	FD 09 CHOICES	FD 09 CHOICES	FD 09 CHOICES	FD 09 CHOICES
AWARD								
1. Prior Year Restricted Ending Balance			909,042.78					
2. a. Current Year Award	70,000.00	-	2,154,038.00	53,812.14	1,385,524.00	80,368.00	7,634.98	50,694.87
b. Other Adjustments		1,025,000.00	59,984.00				-	24,253.98
c. Adj Curr Yr Award								
(sum lines 2a & 2b)								
3. Required Matching Funds/Other	70,000.00	1,025,000.00	2,214,022.00	53,812.14	1,385,524.00	80,368.00	-	24,253.98
4. Total Available Award	-	-	(126,146.58)	(53,812.14)	-	-	-	-
(sum lines 1, 2c, & 3)	70,000.00	1,025,000.00	2,996,918.20	-	1,385,524.00	80,368.00	7,634.98	74,948.85
REVENUES								
5. Cash Received in Current Year	26,250.00	-	2,567,027.00	45,917.82	1,385,524.00	80,368.00	-	24,253.98
6. Amounts included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable	43,750.00	1,025,000.00	(353,005.00)	7,894.32	-	-	-	8,521.99
(line 2c minus lines 5 & 6)								
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable	43,750.00	1,025,000.00	(353,005.00)	7,894.32	-	-	-	8,521.99
Line 7a minus line 7b	-	-	(126,146.58)	(53,812.14)	-	-	-	-
8. Contributed Matching Funds								
9. Total Available	70,000.00	1,025,000.00	2,087,875.42	-	1,385,524.00	80,368.00	-	32,775.97
(sum of lines 5, 7c, & 8)								
EXPENDITURES								
Total Expenditures (exclude 73x9)	11,386.30	268,880.31	1,786,075.58	-	1,385,524.00	-	7,407.19	959.23
Ob 47xx, 51xx,6xxx,7xxx (Excl 73x9) Ex	-	-	-	-	-	-	3,500.00	-
Indirects 73x9	663.82	15,675.72	-	-	-	-	227.79	-
Total Expenditures (row 28 plus row 30)	12,050.12	284,556.03	1,786,075.58	-	1,385,524.00	-	7,634.98	959.23
10. Donor-Authorized Expenditures	12,050.12	284,556.03	1,786,075.58	-	1,385,524.00	-	7,634.98	959.23
11. Non-Donor Authorized Expenditures								
12. Total Expenditures (Line 10 plus Line 11)	12,050.12	284,556.03	1,786,075.58	-	1,385,524.00	-	7,634.98	959.23
RESTRICTED ENDING BALANCE								
13. Current Year (line 4 minus line 10)	57,949.88	740,443.97	1,210,842.62	-	-	80,368.00	-	73,989.62

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

STATE PROGRAM NAME	SPECIAL EDUCATION	STATE MENTAL HEALTH SPD	ART MUSIC & INST MATLS BLOCK	ARTS & MUSIC IN SCHOOLS PROP 28	A_G Access	A-G Learning Loss Mitigation	Learning Rec Emrg Block Grant	Ethnic Studies
RESOURCE CODE	6500	6546	6762	6770	7412	7413	7435	7813
REVENUE OBJECT	8311	8590	8590		8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	FD09 SF8 CHOICES	FD09	FD09 SF8 CHOICES	FD09	FD 09 CHOICES	FD 09 CHOICES	FD 09 CHOICES	FD 09 CHOICES
AWARD								
1. Prior Year Restricted Ending Balance								
2. a. Current Year Award	138,222.00	22,304.00	35,995.76	30,659.08	133.63	7,679.65	139,602.03	1,579.22
b. Other Adjustments			-	39,905.00		-	10,461.00	-
c. Adj Curr Yr Award (sum lines 2a & 2b)	138,222.00	22,304.00	-	39,905.00	-	-	10,461.00	-
3. Required Matching Funds/Other	202,262.72	(22,304.00)	-	-	-	-	-	-
4. Total Available Award (sum lines 1, 2c, & 3)	340,484.72	-	35,995.76	70,564.08	133.63	7,679.65	150,063.03	1,579.22
REVENUES								
5. Cash Received in Current Year	120,833.01	19,491.00	-	36,309.00	-	-	10,461.00	-
6. Amounts included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	17,388.99	2,813.00	-	3,596.00	-	-	-	
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable	17,388.99	2,813.00	-	3,596.00	-	-	-	
Line 7a minus line 7b	202,262.72	(22,304.00)		-	-	-		
8. Contributed Matching Funds								
9. Total Available (sum of lines 5, 7c, & 8)	340,484.72	-	-	39,905.00	-	-	10,461.00	-
EXPENDITURES								
Total Expenditures (exclude 73x9)	340,484.72	-	34,012.81	49,526.15	126.27	7,256.59	25,553.82	-
Ob 47xx, 51xx,6xxx,7xxx (Excl 73x9) Ex	-	-	-	-	-	-	-	-
Indirects 73x9	-	-	1,982.95	495.26	7.36	423.06	1,489.79	-
Total Expenditures (row 28 plus row 30)	340,484.72	-	35,995.76	50,021.41	133.63	7,679.65	27,043.61	-
10. Donor-Authorized Expenditures	340,484.72	-	35,995.76	50,021.41	133.63	7,679.65	27,043.61	-
11. Non-Donor Authorized Expenditures								
12. Total Expenditures (Line 10 plus Line 11)	340,484.72	-	35,995.76	50,021.41	133.63	7,679.65	27,043.61	-
RESTRICTED ENDING BALANCE								
13. Current Year (line 4 minus line 10)	-	-	0.00	20,542.67	-	(0.00)	123,019.42	1,579.22

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

STATE PROGRAM NAME RESOURCE CODE	SPECIAL EDUCATION	ADULT ED APPRENTICE SHIP	CALWORKS	ADULT ED BLOCK GRANT/CAEP	ENGLISH LANGUAGE LEARNER HEALTHCARE PATHWAYS GRANT	STATE CTR BASED RESERVE	STATE CTR BASED RESERVE	CSPP ONE-TIME COST OF CARE
REVENUE OBJECT	6500	0100	6371	6391	7810	6129	6130	7810
LOCAL DESCRIPTION (if any)	8311	8311	8590	8590 (4)	8590 (6)	8996	8996	
	FD 10	FD 11	FD 11	FD 11 YR 4	FD 11	FD 12	FD 12	FD 12
AWARD								
1. Prior Year Restricted Ending Balance			1,152,713.22					
2. a. Current Year Award	915,905.00	1,379,861.00	410,859.00	2,161,877.00	230,875.00		704,165.46	1,073,240.00
b. Other Adjustments				2,774.97				1,085,712.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	915,905.00	1,379,861.00	410,859.00	2,164,651.97	230,875.00	-	-	1,085,712.00
3. Required Matching Funds/Other	3,385.00	-	-	-	-	9,904.41	27,047.03	-
4. Total Available Award (sum lines 1, 2c, & 3)	919,290.00	1,379,861.00	1,563,572.22	2,164,651.97	230,875.00	267,764.43	731,212.49	2,158,952.00
REVENUES								
5. Cash Received in Current Year	915,905.00	1,379,861.00	410,859.00	1,984,495.97	230,875.00	-	-	1,085,712.00
6. Amounts included in Line 5 for Prior Year Adjustments	-							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	180,156.00	-	-	-	-
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable								
Line 7a minus line 7b	-	-	-	180,156.00	-	-	-	-
8. Contributed Matching Funds	3,385.00	-	-	-	-	9,904.41	27,047.03	-
9. Total Available (sum of lines 5, 7c, & 8)	919,290.00	1,379,861.00	410,859.00	2,164,651.97	230,875.00	9,904.41	27,047.03	1,085,712.00
EXPENDITURES								
Total Expenditures (exclude 73x9)	919,290.00	1,379,861.00	587,911.85	2,061,705.45	221,990.48	-	-	-
Ob 47xx, 51xx,6xxx,7xxx (Excl 73x9) Ex	-	-	-	-	44,300.07	-	-	-
Indirects 73x9	-	-	-	102,946.52	8,884.52	-	-	-
Total Expenditures (row 28 plus row 30)	919,290.00	1,379,861.00	587,911.85	2,164,651.97	230,875.00	-	-	-
10. Donor-Authorized Expenditures	919,290.00	1,379,861.00	587,911.85	2,164,651.97	230,875.00	-	-	-
11. Non-Donor Authorized Expenditures								
12. Total Expenditures (Line 10 plus Line 11)	919,290.00	1,379,861.00	587,911.85	2,164,651.97	230,875.00	-	-	-
RESTRICTED ENDING BALANCE								
13. Current Year (line 4 minus line 10)	-	-	975,660.37	0.00	-	267,764.43	731,212.49	2,158,952.00

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	CSPP ONE-TIME	TOTAL
AWARD		
1. Prior Year Restricted Ending Balance		60,644,331.47
2. a. Current Year Award	1,016,587.00	116,684,498.14
b. Other Adjustments		415,883.01
c. Adj Curr Yr Award		-
(sum lines 2a & 2b)	-	117,100,381.15
3. Required Matching Funds/Other	-	82,229,902.76
4. Total Available Award		-
(sum lines 1, 2c, & 3)	1,016,587.00	259,974,615.38
REVENUES		
5. Cash Received in Current Year	-	105,045,683.30
6. Amounts included in Line 5 for Prior Year Adjustments		(318,587.15)
7. a. Accounts Receivable		-
(line 2c minus lines 5 & 6)	-	12,381,806.99
b. Noncurrent Accounts Receivable		-
c. Current Accounts Receivable		
Line 7a minus line 7b	-	12,381,806.99
8. Contributed Matching Funds	-	82,229,902.76
9. Total Available		-
(sum of lines 5, 7c, & 8)	-	199,657,393.05
EXPENDITURES		
Total Expenditures (exclude 73x9)	-	191,831,764.50
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Ex	-	10,495,813.99
Indirects 73x9	-	1,957,176.67
Total Expenditures		193,788,941.17
(row 28 plus row 30)	-	-
10. Donor-Authorized Expenditures		193,788,941.17
11. Non-Donor Authorized Expenditures		221.61
12. Total Expenditures		
(Line 10 plus Line 11)	-	193,789,162.78
RESTRICTED ENDING BALANCE		
13. Current Year		-
(line 4 minus line 10)	1,016,587.00	66,185,674.21

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

LOCAL PROGRAM NAME	SJTA	ONGOING AND MAJOR MAINTENANCE	JROTC	CA DISTANCE LEARNING PROJ	CAMP WINNERS	ALDAR RESIDENCY PROGRAM MATCH	CSU ERWC NPD Project
RESOURCE CODE	8134	8150	8154	8155	8170	8185	8209
REVENUE OBJECT	8699	8984	8699	8699	8689	8699	8699
LOCAL DESCRIPTION (if any)		RP 212		RP 009/105	RP 301	RP 700	
AWARD							
1. Prior Year Restricted Ending Balance		5,772,975.64	0.00	2,275.87	232,385.49	277,912.74	8,169.75
2. a. Current Year Award	145,469.68	11,100.18	185,314.80		327,719.03	127,200.00	
b. Other Adjustments					520.00		
c.							
Adj Curr Yr Award (sum Lines 2a and 2b)	145,469.68	11,100.18	185,314.80	-	328,239.03	127,200.00	-
3. Required Matching Funds/Other	81,860.28		119,910.75				
4. Total Available Award (sum lines 1, 2c, & 3)	227,329.96	5,784,075.82	305,225.55	2,275.87	560,624.52	405,112.74	8,169.75
REVENUES							
5. Cash Received in Current Year		11,100.18	134,774.40	0.00	328,239.03	127,200.00	
6. Amounts included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	145,469.68	-	50,540.40	-	-	-	-
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (Line 7a minus line 7b)	145,469.68	-	50,540.40	-	-	-	-
8. Contributed Matching Funds	81,860.28		119,910.75				
9. Total Available (sum of lines 5, 7c, & 8)	227,329.96	11,100.18	305,225.55	-	328,239.03	127,200.00	-
EXPENDITURES							
Total Expenditures (exclude 73x9)	219,316.28	17,195,247.00	305,225.55	0.00	328,959.67		4,107.62
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp	81,860.28	855,468.09			50.16		
Indirects 73x9	8,013.68	952,609.11	-	-	19,175.42	-	-
Total Expenditures (row 22 plus row 24)	227,329.96	18,147,856.11	305,225.55	-	348,135.09	-	4,107.62
10. Donor-Authorized Expenditures	227,329.96	18,147,856.11	305,225.55	-	348,135.09	-	4,107.62
11. Non-Donor Authorized Expenditures		-					
12. Total Expenditures (Line 10 plus Line 11)	227,329.96	18,147,856.11	305,225.55	-	348,135.09	-	4,107.62
RESTRICTED ENDING BALANCE							
13. Current Year (Line 4 minus Line 10)	-	(12,363,780.29)	0.00	2,275.87	212,489.43	405,112.74	4,062.13

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

LOCAL PROGRAM NAME	DONATIONS	FUTURE FORWARD	FEE BASED T & L COPIER	FEE BASED BRIDGES	FEE BASED- SPORTS SCHOOL	USE OF FACILITIES
RESOURCE CODE	8220	8235	8237	8239	8241	8249
REVENUE OBJECT	8699	8699	8699	8689	8689	
LOCAL DESCRIPTION (if any)		LOC 201	RP 100	RP 570	RP 516	RP 205
AWARD						
1. Prior Year Restricted Ending Balance	2,262,072.04	79.80	19,458.08	900,770.73	4,154.68	901,249.39
2. a. Current Year Award	1,636,522.35		0.00	2,066.69		503,671.20
b. Other Adjustments						
c. Adj Curr Yr Award (sum Lines 2a and 2b)	1,636,522.35	-	-	2,066.69	-	503,671.20
3. Required Matching Funds/Other						
4. Total Available Award (sum lines 1, 2c, & 3)	3,898,594.39	79.80	19,458.08	902,837.42	4,154.68	1,404,920.59
REVENUES						
5. Cash Received in Current Year	1,627,426.31	0.00	0.00	2,066.69		503,671.20
6. Amounts included in Line 5 for Prior Year Adjustments						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	9,096.04	-	-	-	-	-
b. Noncurrent Accounts Receivable						
c. Current Accounts Receivable (Line 7a minus line 7b)	9,096.04	-	-	-	-	-
8. Contributed Matching Funds						
9. Total Available (sum of lines 5, 7c, & 8)	1,636,522.35	-	-	2,066.69	-	503,671.20
EXPENDITURES						
Total Expenditures (exclude 73x9)	1,429,020.42	79.80	14,967.55	2,815.27		510,324.65
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp	0.00			0.00		
Indirects 73x9	-	-	-	-	-	-
Total Expenditures (row 22 plus row 24)	1,429,020.42	79.80	14,967.55	2,815.27	-	510,324.65
10. Donor-Authorized Expenditures	1,429,020.42	79.80	14,967.55	2,815.27	-	510,324.65
11. Non-Donor Authorized Expenditures						
12. Total Expenditures (Line 10 plus Line 11)	1,429,020.42	79.80	14,967.55	2,815.27	-	510,324.65
RESTRICTED ENDING BALANCE						
13. Current Year (Line 4 minus Line 10)	2,469,573.97	0.00	4,490.53	900,022.15	4,154.68	894,595.94

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

LOCAL PROGRAM NAME	FEE BASED TEXT BOOKS	GARDEN GRANT	GRIEF - SENSITIVE SCHOOL	International Baccalaureate	INTEL FOUNDATION GRANT	IMF RESERVE
RESOURCE CODE	8250	8254	8260	8286	8293	8297
REVENUE OBJECT	8689	8699		8983	8699	8983
LOCAL DESCRIPTION (if any)	RP 231	LOC 152/168/222	RP 101	LOC 064/124/205		RP 700
AWARD						
1. Prior Year Restricted Ending Balance	69,165.12	596.03	500.00	33,632.00	177,622.39	4,301,114.01
2. a. Current Year Award	8,209.05	1,200.00	0.00		2,585.36	
b. Other Adjustments						4,047.26
c.						
Adj Curr Yr Award (sum Lines 2a and 2b)	8,209.05	1,200.00	-	-	2,585.36	4,047.26
3. Required Matching Funds/Other					(400.00)	(914.01)
4. Total Available Award (sum lines 1, 2c, & 3)	77,374.17	1,796.03	500.00	33,632.00	179,807.75	4,304,247.26
REVENUES						
5. Cash Received in Current Year	8,209.05	1,200.00	0.00		2,585.36	4,047.26
6. Amounts included in Line 5 for Prior Year Adjustments						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	-
b. Noncurrent Accounts Receivable						
c. Current Accounts Receivable (Line 7a minus line 7b)	-	-	-	-	-	-
8. Contributed Matching Funds						
9. Total Available (sum of lines 5, 7c, & 8)	8,209.05	1,200.00	-	-	(400.00)	(914.01)
EXPENDITURES						
Total Expenditures (exclude 73x9)						
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp	7,494.21		0.00	33,632.00	19,079.64	1,819,644.26
Indirects 73x9	-	-	-	-	-	-
Total Expenditures (row 22 plus row 24)	7,494.21	-	-	33,632.00	19,079.64	1,819,644.26
10. Donor-Authorized Expenditures	7,494.21	-	-	33,632.00	19,079.64	1,819,644.26
11. Non-Donor Authorized Expenditures						
12. Total Expenditures (Line 10 plus Line 11)	7,494.21	-	-	33,632.00	19,079.64	1,819,644.26
RESTRICTED ENDING BALANCE						
13. Current Year (Line 4 minus Line 10)	69,879.96	1,796.03	500.00	-	160,728.11	2,484,603.00

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

LOCAL PROGRAM NAME	KAISER MENTAL HEALTH	KIWANIS GRANT	Long-Term Sick Leave	MEDICAL ADMIN SERVICES	MH WELLNESS & BULLYING PREV	PROF. DEV SUPPORT & IMPLEMENTATION	RALEY'S MINI GRANT
RESOURCE CODE	8299	8301	8305	8310	8311	8331	8335
REVENUE OBJECT	8699	8699	8699	8699	8677	8983	
LOCAL DESCRIPTION (if any)	RP102/620	LOC 064		RP 103	RP 109 Yr 0	RP 700	LOC 111
AWARD							
1. Prior Year Restricted Ending Balance	18,471.09	-		880,960.64		337,404.99	56.53
2. a. Current Year Award	50,000.00	400.00		372,064.38	17,885.00		
b. Other Adjustments							
c.							
Adj Curr Yr Award (sum Lines 2a and 2b)	50,000.00	400.00	-	372,064.38	17,885.00	-	-
3. Required Matching Funds/Other	157.75						
4. Total Available Award (sum lines 1, 2c, & 3)	68,628.84	400.00	-	1,253,025.02	17,885.00	337,404.99	56.53
REVENUES							
5. Cash Received in Current Year	50,000.00	400.00		372,064.38	17,885.00		
6. Amounts included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	-	-
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (Line 7a minus line 7b)	-	-	-	-	-	-	-
8. Contributed Matching Funds	157.75						
9. Total Available (sum of lines 5, 7c, & 8)	50,157.75	400.00	-	372,064.38	17,885.00		-
EXPENDITURES							
Total Expenditures (exclude 73x9)	52,709.59	377.96	0.00	445,020.72	16,899.75	5,287.59	56.53
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp	157.75				0.01		
Indirects 73x9	3,063.77	22.04	-	-	985.25	-	-
Total Expenditures (row 22 plus row 24)	55,773.36	400.00	-	445,020.72	17,885.00	5,287.59	56.53
10. Donor-Authorized Expenditures	55,773.36	400.00	-	445,020.72	17,885.00	5,287.59	56.53
11. Non-Donor Authorized Expenditures							
12. Total Expenditures (Line 10 plus Line 11)	55,931.11	400.00	-	445,020.72	17,885.00	5,287.59	56.53
RESTRICTED ENDING BALANCE							
13. Current Year (Line 4 minus Line 10)	12,855.48	-	-	808,004.30	-	332,117.40	-

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

LOCAL PROGRAM NAME	ROTARY CLUB	STIPENDS- ATHLETIC BOOSTER	STUDENT BUSINESS	SUPPLEMENTAL EDUCATION SERVICES - IN DISTRICT	SYSTEM OF PROFESSIONAL GROWTH	TEGNA FOUNDATION
RESOURCE CODE	8341	8400	8424	8427	8433	8438
REVENUE OBJECT	8699	8699	8699		8983	8699
LOCAL DESCRIPTION (if any)	LOC 171	VARIOUS	Various HS	RP 304	RP 708	RP 101
AWARD						
1. Prior Year Restricted Ending Balance	520.00	47,500.51	10,476.73	206,606.68	352,861.30	1,718.02
2. a. Current Year Award		239,329.45	646.78			0.00
b. Other Adjustments		(20,555.96)		1,106.24		
c. Adj Curr Yr Award (sum Lines 2a and 2b)	-	218,773.49	646.78	1,106.24	-	-
3. Required Matching Funds/Other		(16,704.29)				
4. Total Available Award (sum lines 1, 2c, & 3)	520.00	249,569.71	11,123.51	207,712.92	352,861.30	1,718.02
REVENUES						
5. Cash Received in Current Year		47,668.83	646.78	1,106.24		0.00
6. Amounts included in Line 5 for Prior Year Adjustments						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	171,104.66	-	-	-	-
b. Noncurrent Accounts Receivable						
c. Current Accounts Receivable (Line 7a minus line 7b)	-	171,104.66	-	-	-	-
8. Contributed Matching Funds						
9. Total Available (sum of lines 5, 7c, & 8)	-	218,773.49	646.78	1,106.24	-	-
EXPENDITURES						
Total Expenditures (exclude 73x9)		247,220.92	3,110.16	1,322.62		1,111.39
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp						
Indirects 73x9	-	-	-	-	-	-
Total Expenditures (row 22 plus row 24)	-	247,220.92	3,110.16	1,322.62	-	1,111.39
10. Donor-Authorized Expenditures		247,220.92	3,110.16	1,322.62	-	1,111.39
11. Non-Donor Authorized Expenditures						
12. Total Expenditures (Line 10 plus Line 11)	-	247,220.92	3,110.16	1,322.62	-	1,111.39
RESTRICTED ENDING BALANCE						
13. Current Year (Line 4 minus Line 10)	520.00	2,348.79	8,013.35	206,390.30	352,861.30	606.63

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

LOCAL PROGRAM NAME	WHITE HOUSE MEDI-CAL REIM	RECEIVING TOWERS	WOKERS COMP	Afghan Refugee School Impact	Ukrainian Refugee School Impact	MEDI-CAL BILLING OPTION
RESOURCE CODE	8481	8485	8490	8513	8514	9020
REVENUE OBJECT	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	RP 112					FD 01
AWARD						
1. Prior Year Restricted Ending Balance	171,221.43	1,355,140.85		252,218.74	208,508.00	10,249,221.17
2. a. Current Year Award	4,781.43	533,326.85	569,390.28	978,412.00	540,498.00	6,708,457.45
b. Other Adjustments					25,947.98	
c.						
Adj Curr Yr Award (sum Lines 2a and 2b)	4,781.43	533,326.85	569,390.28	978,412.00	566,445.98	6,708,457.45
3. Required Matching Funds/Other						
4. Total Available Award (sum lines 1, 2c, & 3)	176,002.86	1,888,467.70	569,390.28	1,230,630.74	774,953.98	16,957,678.62
REVENUES						
5. Cash Received in Current Year	4,781.43	525,526.86	569,390.28	978,412.00	566,445.98	6,708,457.45
6. Amounts included in Line 5 for Prior Year Adjustments						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	7,799.99	-	-	-	-
b. Noncurrent Accounts Receivable						
c. Current Accounts Receivable (Line 7a minus line 7b)	-	7,799.99	-	-	-	-
8. Contributed Matching Funds						
9. Total Available (sum of lines 5, 7c, & 8)	4,781.43	533,326.85	569,390.28	978,412.00	566,445.98	6,708,457.45
EXPENDITURES						
Total Expenditures (exclude 73x9)	47,812.47	395,252.81	569,390.28	484,109.57	388,718.05	3,685,308.87
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp						
Indirects 73x9	-	-	-	28,223.59	22,662.26	-
Total Expenditures (row 22 plus row 24)	47,812.47	395,252.81	569,390.28	512,333.16	411,380.31	3,685,308.87
10. Donor-Authorized Expenditures	47,812.47	395,252.81	569,390.28	512,333.16	411,380.31	3,685,308.87
11. Non-Donor Authorized Expenditures						
12. Total Expenditures (Line 10 plus Line 11)	47,812.47	395,252.81	569,390.28	512,333.16	411,380.31	3,685,308.87
RESTRICTED ENDING BALANCE						
13. Current Year (Line 4 minus Line 10)	128,190.39	1,493,214.89	-	718,297.58	363,573.67	13,272,369.75

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

LOCAL PROGRAM NAME	ROTC	ROTC	RETIREE BENEFITS BLOCK GRANT	FEE BASED	DISCOVERY CLUB PARENT FEE	PARENT DONATION
RESOURCE CODE	9760	9760	8344	8240	8217	8220
REVENUE OBJECT	8699	8699	8919	8671/8700	8673	8699
LOCAL DESCRIPTION (if any)	LOC 207	LOC 209	FD 09 SF 8 Choices	FD 11 RP 415	FD 12	FD 12 GO 0001/1130
AWARD						
1. Prior Year Restricted Ending Balance	1,602.07	14,442.06	102,775.56	411,974.84	5,291,081.64	46,460.00
2. a. Current Year Award		7,341.25	7,635.86	115,563.71	4,045,139.74	4,352.65
b. Other Adjustments					52,630.29	
c.						
Adj Curr Yr Award (sum Lines 2a and 2b)	-	7,341.25	7,635.86	115,563.71	4,097,770.03	4,352.65
3. Required Matching Funds/Other					5,625,408.33	
4. Total Available Award (sum lines 1, 2c, & 3)	1,602.07	21,783.31	110,411.42	527,538.55	15,014,260.00	50,812.65
REVENUES						
5. Cash Received in Current Year		7,341.25		115,233.71	4,092,824.03	4,352.65
6. Amounts included in Line 5 for Prior Year Adjustments				0.00		
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	7,635.86	330.00	4,946.00	-
b. Noncurrent Accounts Receivable						
c. Current Accounts Receivable (Line 7a minus line 7b)	-	-	7,635.86	330.00	4,946.00	-
8. Contributed Matching Funds						
9. Total Available (sum of lines 5, 7c, & 8)	-	7,341.25	7,635.86	115,563.71	5,625,408.33	4,352.65
EXPENDITURES						
Total Expenditures (exclude 73x9)		15,599.20		86,062.31	9,067,032.19	4,173.77
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp					72.00	
Indirects 73x9	-	-	-	-	528,603.78	-
Total Expenditures (row 22 plus row 24)	-	15,599.20	-	86,062.31	9,595,635.97	4,173.77
10. Donor-Authorized Expenditures	-	15,599.20	-	86,062.31	9,595,635.97	4,173.77
11. Non-Donor Authorized Expenditures						
12. Total Expenditures (Line 10 plus Line 11)	-	15,599.20	-	86,062.31	9,595,635.97	4,173.77
RESTRICTED ENDING BALANCE						
13. Current Year (Line 4 minus Line 10)	1,602.07	6,184.11	110,411.42	441,476.24	5,418,624.03	46,638.88

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

LOCAL PROGRAM NAME	EARLY LEARNING ACADEMY PARENT FEE	PC/PAC	QRIS-Raising Quality Together	DEFERRED MAINT. GEN FD TRF	SITE RE-USE	BUILDING FUND
RESOURCE CODE	8224	8322	8337	8212	0700	8146
REVENUE OBJECT	8673	8699	8699	8919	8650	86XX
LOCAL DESCRIPTION (if any)	FD 12	FD 12	FD 12 RP 305	FD 14	FD 21	FD 21
AWARD						
1. Prior Year Restricted Ending Balance		11,569.56	122,582.99	3,964,199.37	3,824,306.74	37,837,273.66
2. a. Current Year Award	228,860.39	800.00	52,500.00	122,134.84	2,197,058.68	3,055,349.67
b. Other Adjustments		400.00				
c. Adj Curr Yr Award (sum Lines 2a and 2b)	228,860.39	1,200.00	52,500.00	122,134.84	2,197,058.68	3,055,349.67
3. Required Matching Funds/Other	42,034.54	36.15		2,000,000.00	312,996.01	34,684,984.53
4. Total Available Award (sum lines 1, 2c, & 3)	270,894.93	12,805.71	175,082.99	6,086,334.21	6,334,361.43	75,577,607.86
REVENUES						
5. Cash Received in Current Year	228,860.39	1,200.00	52,500.00	58,712.84	2,197,058.68	1,548,979.36
6. Amounts included in Line 5 for Prior Year Adjustments						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	63,422.00	-	1,506,370.31
b. Noncurrent Accounts Receivable						
c. Current Accounts Receivable (Line 7a minus line 7b)	-	-	-	63,422.00	-	1,506,370.31
8. Contributed Matching Funds		36.15			312,996.01	34,684,984.53
9. Total Available (sum of lines 5, 7c, & 8)	228,860.39	1,236.15	52,500.00	122,134.84	2,510,054.69	37,740,334.20
EXPENDITURES						
Total Expenditures (exclude 73x9)	255,971.78	1,363.19	46,954.82	6,067,912.21	873,021.57	62,946,876.55
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp						
Indirects 73x9	14,923.15	-	-	-	-	-
Total Expenditures (row 22 plus row 24)	270,894.93	1,363.19	46,954.82	6,067,912.21	873,021.57	62,946,876.55
10. Donor-Authorized Expenditures	270,894.93	1,363.19	46,954.82	6,067,912.21	873,021.57	62,946,876.55
11. Non-Donor Authorized Expenditures						
12. Total Expenditures (Line 10 plus Line 11)	270,894.93	1,363.19	46,954.82	6,067,912.21	873,021.57	62,946,876.55
RESTRICTED ENDING BALANCE						
13. Current Year (Line 4 minus Line 10)	-	11,442.52	128,128.17	18,422.00	5,461,339.86	12,630,731.31

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

LOCAL PROGRAM NAME	CAPITAL IMPROVEMENT PROJ	E-Rate	MEASURE S BOND PROCEEDS	MEASURE J BOND PROCEEDS	MEASURE N BOND PROCEEDS	DEVELOPER FEES
RESOURCE CODE	8172	8234	8144	8144	8144	8216
REVENUE OBJECT	8XXX	8699	8660	8XXX	8XXX	86XX
LOCAL DESCRIPTION (if any)	FD 21	FD 21	FD 22	FD 23	FD 24	FD 25
AWARD						
1. Prior Year Restricted Ending Balance	5,831,996.59	-	184,344.24	4,206,033.46	11,741,275.09	8,637,195.83
2. a. Current Year Award	4,133,741.54	1,399,834.57	2,457.00	213,711.94	72,740.00	2,072,105.46
b. Other Adjustments						
c.						
Adj Curr Yr Award (sum Lines 2a and 2b)	4,133,741.54	1,399,834.57	2,457.00	213,711.94	72,740.00	2,072,105.46
3. Required Matching Funds/Other						
4. Total Available Award (sum lines 1, 2c, & 3)	9,965,738.13	1,399,834.57	186,801.24	4,419,745.40	11,814,015.09	10,709,301.29
REVENUES						
5. Cash Received in Current Year	4,133,741.54	1,399,834.57	1,492.00	213,711.94	72,740.00	1,887,802.46
6. Amounts included in Line 5 for Prior Year Adjustments						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	965.00	-	-	184,303.00
b. Noncurrent Accounts Receivable						
c. Current Accounts Receivable (Line 7a minus line 7b)	-	-	965.00	-	-	184,303.00
8. Contributed Matching Funds						
9. Total Available (sum of lines 5, 7c, & 8)	4,133,741.54	1,399,834.57	2,457.00	213,711.94	72,740.00	2,072,105.46
EXPENDITURES						
Total Expenditures (exclude 73x9)	(53,887,166.17)	1,399,834.57	167,555.93	4,197,032.92	11,730,126.50	48,292.00
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp						
Indirects 73x9	-	-	-	-	-	-
Total Expenditures (row 22 plus row 24)	(53,887,166.17)	1,399,834.57	167,555.93	4,197,032.92	11,730,126.50	48,292.00
10. Donor-Authorized Expenditures	(53,887,166.17)	1,399,834.57	167,555.93	4,197,032.92	11,730,126.50	48,292.00
11. Non-Donor Authorized Expenditures						
12. Total Expenditures (Line 10 plus Line 11)	(53,887,166.17)	1,399,834.57	167,555.93	4,197,032.92	11,730,126.50	48,292.00
RESTRICTED ENDING BALANCE						
13. Current Year (Line 4 minus Line 10)	63,852,904.30	-	19,245.31	222,712.48	83,888.59	10,661,009.29

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

LOCAL PROGRAM NAME	MEASURE P BOND	TOTAL
RESOURCE CODE	PROCEEDS	
REVENUE OBJECT	8144	
LOCAL DESCRIPTION (if any)	8XXX	
	FD 26	
AWARD		
1. Prior Year Restricted Ending Balance	(3,551,320.54)	107,734,813.60
2. a. Current Year Award	107,403,274.41	138,100,851.67
b. Other Adjustments	248,158.80	312,254.61
c. Adj Curr Yr Award (sum Lines 2a and 2b)	107,651,433.21	138,413,106.28
3. Required Matching Funds/Other		42,849,370.04
4. Total Available Award (sum lines 1, 2c, & 3)	104,100,112.67	288,997,289.92
REVENUES		0.00
5. Cash Received in Current Year	106,777,988.61	135,387,678.74
6. Amounts included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	873,444.60	3,025,427.54
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (Line 7a minus line 7b)	873,444.60	3,025,427.54
8. Contributed Matching Funds		40,824,039.79
9. Total Available (sum of lines 5, 7c, & 8)	107,651,433.21	179,237,146.07
EXPENDITURES		0.00
Total Expenditures (exclude 73x9)	70,457,901.41	141,712,167.95
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp Indirects 73x9	-	937,608.29
Total Expenditures (row 22 plus row 24)	70,457,901.41	143,290,450.00
10. Donor-Authorized Expenditures	70,457,901.41	143,290,450.00
11. Non-Donor Authorized Expenditures		157.75
12. Total Expenditures (Line 10 plus Line 11)	70,457,901.41	143,290,607.75
RESTRICTED ENDING BALANCE		
13. Current Year (Line 4 minus Line 10)	33,642,211.26	145,706,839.92

Unaudited Actuals
2025-26 Unaudited Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	298,366,334.17	301	0.00	303	298,366,334.17	305	1,138,341.01		307	297,227,993.16	309
2000 - Classified Salaries	115,417,504.53	311	88,790.10	313	115,328,714.43	315	10,552,657.17		317	104,776,057.26	319
3000 - Employee Benefits	218,768,250.76	321	8,765,935.86	323	210,002,314.90	325	7,028,603.96		327	202,973,710.94	329
4000 - Books, Supplies Equip Replace. (6500)	27,557,598.08	331	431,617.34	333	27,125,980.74	335	6,874,739.70		337	20,251,241.04	339
5000 - Services . . . & 7300 - Indirect Costs	84,914,509.79	341	2,321,575.23	343	82,592,934.56	345	11,528,528.21		347	71,064,406.35	349
TOTAL					733,416,278.80	365			TOTAL	696,293,408.75	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	234,427,902.54	375
2. Salaries of Instructional Aides Per EC 41011.	2100	28,404,461.86	380
3. STRS.	3101 & 3102	62,497,448.25	382
4. PERS.	3201 & 3202	9,329,811.59	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	5,952,218.28	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	46,164,773.88	385
7. Unemployment Insurance.	3501 & 3502	77,806.12	390
8. Workers' Compensation Insurance.	3601 & 3602	4,711,394.53	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	3,555,071.01	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		395,120,888.06	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		48,960.86	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		395,071,927.20	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		56.74%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
2. Percentage spent by this district (Part II, Line 15)	55.00%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	56.74%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	0.00%	
5. Deficiency Amount (Part III, Line 3 times Line 4)	696,293,408.75	
	0.00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	765,414,236.00	406,520.00	765,820,756.00	329,882,355.00	177,767,934.00	917,935,177.00	
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	498,603,000.00	(41,537,000.00)	457,066,000.00			457,066,000.00	
Total/Net OPEB Liability	117,035,658.00	600.00	117,036,258.00	6,168,796.00	9,874,729.00	113,330,325.00	
Compensated Absences Payable	10,060,098.00	21,479,647.00	31,539,745.00		40,609.00	31,499,136.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	1,391,112,992.00	(19,650,233.00)	1,371,462,759.00	336,051,151.00	187,683,272.00	1,519,830,638.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	762,922,469.98
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	37,752,523.09
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	2,907.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	3,550,079.26
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	8,096,172.56
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	3,874.58
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				11,653,033.40
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	467,422.46
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				713,984,335.95
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				36,295.23
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,671.57
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		674,186,859.36		18,453.77
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)		674,186,859.36		18,453.77
B. Required effort (Line A.2 times 90%)		606,768,173.42		16,608.39
C. Current year expenditures (Line I.E and Line II.B)		713,984,335.95		19,671.57
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00		0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met		

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

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
	2024-25 Actual			2025-26 Actual		
A. PRIOR YEAR DATA Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE 1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column) 2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column) ADJUSTMENTS TO PRIOR YEAR LIMIT 3. District Lapses, Reorganizations and Other Transfers 4. Temporary Voter Approved Increases 5. Less: Lapses of Voter Approved Increases 6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5) 7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above) B. CURRENT YEAR GANN ADA Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district 1. Total K-12 ADA (Form A, Line A6) 2. Total Charter Schools ADA (Form A, Line C9) 3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2) C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62) 1. Homeowners' Exemption (Object 8021) 2. Timber Yield Tax (Object 8022) 3. Other Subventions/In-Lieu Taxes (Object 8029) 4. Secured Roll Taxes (Object 8041) 5. Unsecured Roll Taxes (Object 8042) 6. Prior Years' Taxes (Object 8043) 7. Supplemental Taxes (Object 8044) 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	337,852,079.99		337,852,079.99			361,731,451.49
	36,731.97		36,731.97			36,947.79
	Adjustments to 2024-25			Adjustments to 2025-26		
2025-26 P2 Report			2026-27 P2 Estimate			
36,686.48		36,686.48		36,394.01	36,394.01	
261.31		261.31		250.00	250.00	
2025-26 Actual			2026-27 Budget			
774,694.64		774,694.64		771,970.00	771,970.00	
0.00		0.00		0.00	0.00	
0.00		0.00		0.00	0.00	
124,364,402.35		124,364,402.35		124,083,757.00	124,083,757.00	
4,790,349.96		4,790,349.96		4,274,261.00	4,274,261.00	
675,018.43		675,018.43		1,009,178.00	1,009,178.00	
2,029,725.27		2,029,725.27		3,135,028.00	3,135,028.00	
22,571,772.07		22,571,772.07		21,757,832.00	21,757,832.00	

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	3,288.08		3,288.08	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	422,338.65		422,338.65	320,412.00		320,412.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	155,631,589.45	0.00	155,631,589.45	155,352,438.00	0.00	155,352,438.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	155,631,589.45	0.00	155,631,589.45	155,352,438.00	0.00	155,352,438.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			6,263,385.00			6,553,625.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	22,008,315.00		22,008,315.00	22,624,714.00		22,624,714.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	22,008,315.00	0.00	28,271,700.00	22,624,714.00	0.00	29,178,339.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	396,017,518.00		396,017,518.00	417,165,411.00		417,165,411.00
25. LCFF State Aid - Prior Years (Object 8019)	11,159.00		11,159.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	396,028,677.00	0.00	396,028,677.00	417,165,411.00	0.00	417,165,411.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	731,630,265.72		731,630,265.72	740,769,589.00		740,769,589.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	10,204,332.19		10,204,332.19	7,036,000.00		7,036,000.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
	2025-26 Actual			2026-27 Budget		
D. APPROPRIATIONS LIMIT CALCULATIONS PRELIMINARY APPROPRIATIONS LIMIT 1. Revised Prior Year Program Limit (Lines A1 plus A6) 2. Inflation Adjustment 3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places) 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3) APPROPRIATIONS SUBJECT TO THE LIMIT 5. Local Revenues Excluding Interest (Line C18) 6. Preliminary State Aid Calculation Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero) Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero) Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b) 7. Local Revenues in Proceeds of Taxes Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c]) Total Local Proceeds of Taxes (Lines D5 plus D7a) State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero) 8. Total Appropriations Subject to the Limit a. Local Revenues (Line D7b) b. State Subventions (Line D8) c. Less: Excluded Appropriations (Line C23) d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			337,852,079.99			361,731,451.49
			1.0644			1.0495
			1.0059			0.9918
			361,731,451.49			376,524,133.64
			155,631,589.45			155,352,438.00
			4,433,734.80			4,397,281.20
			234,371,562.04			250,350,034.64
			234,371,562.04			250,350,034.64
			5,516,466.11			3,890,407.42
			161,148,055.56			159,242,845.42
			228,855,095.93			246,459,627.22
			161,148,055.56			
			228,855,095.93			
			28,271,700.00			
			361,731,451.49			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4) SUMMARY 11. Adjusted Appropriations Limit (Lines D4 plus D10) 12. Appropriations Subject to the Limit (Line D9d)			0.00			
			361,731,451.49			376,524,133.64
			361,731,451.49			

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) 24,413,732.49
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 602,419,683.20

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.05%

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. 39,930.00

Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 19,462,305.38
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 12,840,120.51

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	100,065.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	236,938.71
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)	2,334,956.87
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)	251.71
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	39,930.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	35,014,568.18
9. Carry-Forward Adjustment (Part IV, Line F)	(1,683,366.29)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	33,331,201.88
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	429,057,656.96
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	109,113,196.19
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	66,975,455.33
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	7,179,415.67
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,907.00
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)	6,289,522.37
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)	2,829,096.92
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)	55,318,299.13
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)	5,963.29
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	39,930.00
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)	3,116,010.80
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,761,522.02
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	29,885,755.39
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	14,768,108.35
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)	729,262,979.42
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	4.80%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	4.57%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	35,014,568.18
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	5,818,097.23
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.83%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.83%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.83%) times Part III, Line B19); zero if positive	(1,683,366.29)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(1,683,366.29)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	4.57%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-841683.15) is applied to the current year calculation and the remainder (\$-841683.14) is deferred to one or more future years:	4.69%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-561122.10) is applied to the current year calculation and the remainder (\$-1122244.19) is deferred to one or more future years:	4.72%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(1,683,366.29)

Approved
indirect cost
rate: 5.83%

Highest rate
used in any
program: 5.83%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	14,094,515.00	821,710.22	5.83%
01	3010	15,752,242.17	918,355.72	5.83%
01	3182	661,481.63	38,564.38	5.83%
01	3310	9,282,977.37	541,197.58	5.83%
01	3311	316,537.37	18,454.13	5.83%
01	3315	400,708.68	23,361.32	5.83%
01	3317	9,030.52	526.48	5.83%
01	3327	458,870.83	26,752.17	5.83%
01	3345	1,936.12	112.88	5.83%
01	3385	158,692.52	3,591.48	2.26%
01	3395	14,322.03	834.97	5.83%
01	3550	350,254.22	17,512.71	5.00%
01	4035	2,136,272.06	124,544.66	5.83%
01	4124	471,813.30	23,581.55	5.00%
01	4127	1,067,900.45	62,258.59	5.83%
01	4201	329,051.22	19,183.69	5.83%
01	4203	708,691.52	41,316.72	5.83%
01	4510	38,930.36	2,269.64	5.83%
01	5630	97,407.97	5,678.88	5.83%
01	6010	3,836,811.63	191,840.55	5.00%
01	6019	849,873.66	49,547.63	5.83%
01	6053	509,118.82	29,681.63	5.83%
01	6211	442,992.84	25,813.56	5.83%
01	6266	3,175,624.44	185,149.42	5.83%
01	6318	69,623.97	4,059.08	5.83%
01	6385	186,380.03	10,865.97	5.83%
01	6387	1,948,490.50	113,597.00	5.83%
01	6515	1,816.12	105.88	5.83%
01	6520	421,359.73	24,565.27	5.83%
01	6546	3,116,086.18	181,667.82	5.83%
01	6547	2,111,464.61	123,098.39	5.83%
01	6690	142,963.38	8,334.76	5.83%
01	6770	5,770,817.61	57,708.18	1.00%
01	7085	714,814.26	41,673.67	5.83%
01	7220	131,618.64	7,673.36	5.83%
01	7399	5,456,061.71	318,088.39	5.83%
01	7412	65,196.07	3,800.93	5.83%
01	7810	807,784.26	47,093.92	5.83%

San Juan Unified
Sacramento County

Unaudited Actuals
2025-26 Unaudited Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

34 67447 0000000
Form ICR
G8AFP75BPC(2025-26)

01	8150	16,339,778.91	952,609.00	5.83%
01	9010	11,484,535.63	136,037.33	1.18%
09	6266	3,907.19	227.79	5.83%
09	6762	34,012.81	1,982.95	5.83%
09	6770	49,526.15	495.26	1.00%
09	7412	126.27	7.36	5.83%
09	7413	7,256.59	423.06	5.83%
09	7435	25,553.82	1,489.79	5.83%
11	6391	2,061,705.45	102,946.52	4.99%
11	7810	177,690.41	8,884.52	5.00%
12	5025	2,164,364.44	126,182.45	5.83%
12	5320	58,017.72	3,382.43	5.83%
12	6105	5,430,877.46	316,620.15	5.83%
12	9010	20,340,781.02	1,107,488.87	5.44%
13	5310	14,768,108.35	860,980.72	5.83%

Unaudited Actuals
2025-26 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00	3,788,424.32	2,457,770.69	6,246,195.01
2. State Lottery Revenue	8560	7,180,034.96		3,344,335.56	10,524,370.52
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	(2,930,751.40)	2,930,751.40		0.00
7. Total Available (Sum Lines A1 through A6)		4,249,283.56	6,719,175.72	5,802,106.25	16,770,565.53
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	938,694.42	2,055,626.40	0.00	2,994,320.82
2. Classified Salaries	2000-2999	1,574,059.84		0.00	1,574,059.84
3. Employee Benefits	3000-3999	1,719,934.87	875,125.00	0.00	2,595,059.87
4. Books and Supplies	4000-4999	0.00	3,788,424.32	4,839,565.55	8,627,989.87
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			136,716.00	136,716.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	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)		4,232,689.13	6,719,175.72	4,976,281.55	15,928,146.40
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	16,594.43	0.00	825,824.70	842,419.13
D. COMMENTS:					
Transferred to other resource expenditures for 25/26 include 24/25 expenditures (object 4000-4999) which were omitted from the prior year Lottery report.					

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		
	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)	Pupils Transported
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	2,413,117.10	10,430,911.48	1,172,479.58	7,418,942.67	55,530,698.94	0.00	2,349,158.09
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals							
0001 Pre-Kindergarten			.50				
1110 Regular Education, K-12	54.75	10.40	1,742.11	144.20	3,326.79		108.00
3100 Alternative Schools			14.35	1.00	20.40		
3200 Continuation Schools			2.00		6.98		
3300 Independent Study Centers	1.00		16.07	.80	27.98		
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	.46		14.65	2.00	16.42		
4110 Regular Education, Adult							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	1.50		108.10	1.00	65.76		
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)			371.45		349.99		1,055.00
6000 ROC/P							
Other Goals							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
-- Adult Education (Fund 11)					56.00		
-- Child Development (Fund 12)					162.46		
-- Cafeteria (Funds 13 & 61)					60.89		
C. Total Allocation Factors	57.71	10.40	2,269.23	149.00	4,093.67	0.00	1,163.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule DC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	441,661.33	258.34	441,919.67	23,966.32		465,885.99
1110	Regular Education, K-12	429,780,678.65	66,146,635.10	495,927,313.75	28,895,279.36		522,822,593.11
3100	Alternative Schools	6,594,771.27	333,932.35	6,928,703.62	375,759.54		7,304,463.16
3200	Continuation Schools	621,091.43	95,717.18	716,808.61	38,874.18		755,682.79
3300	Independent Study Centers	3,914,799.38	469,503.72	4,384,303.10	237,770.85		4,622,073.95
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	4,781,178.17	348,914.82	5,130,092.99	278,216.75		5,408,309.74
4110	Regular Education, Adult	836.83	0.00	836.83	45.38		882.21
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	379.06	0.00	379.06	20.56		399.62
4760	Bilingual	25,776,219.78	1,060,408.14	26,836,627.92	1,455,412.08		28,292,040.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	158,512,652.67	7,070,550.96	165,583,203.63	8,979,958.14		174,563,161.77
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	3,874.58	0.00	3,874.58	210.13		4,084.71
7150	Nonagency - Other	407,179.18	0.00	407,179.18	22,082.26		429,261.44
8100	Community Services	51,666.43	0.00	51,666.43	2,801.99		54,468.42
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					2,622,569.51	2,622,569.51
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					19,000.00	19,000.00
----	Other Outgo					10,812,740.76	10,812,740.76
Other Funds ----							
----	Adult Education, Child Development, Cafeteria, Foundation [(Column 3 + CAC, line C5] times CAC, line E)		3,789,387.21	3,789,387.21	3,481,951.21		7,271,338.42
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(2,526,485.66)		(2,526,485.66)
----	Total General Fund and Charter Schools Funds Expenditures	630,886,988.76	79,315,307.82	710,202,296.58	39,265,863.09	13,454,310.27	762,922,469.94

Goal		Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
			Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals						
	0001	Pre-Kindergarten	258.34	0.00	0.00	258.34
	1110	Regular Education, K-12	20,800,525.07	45,127,959.49	218,150.54	66,146,635.10
	3100	Alternative Schools	57,206.02	276,726.33	0.00	333,932.35
	3200	Continuation Schools	1,033.37	94,683.81	0.00	95,717.18
	3300	Independent Study Centers	89,954.57	379,549.15	0.00	469,503.72
	3400	Opportunity Schools	0.00	0.00	0.00	0.00
	3550	Community Day Schools	0.00	0.00	0.00	0.00
	3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
	3800	Career Technical Education	126,177.26	222,737.56	0.00	348,914.82
	4110	Regular Education, Adult	0.00	0.00	0.00	0.00
	4620	Adult Correctional Education	0.00	0.00	0.00	0.00
	4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
	4760	Bilingual	168,372.69	892,035.45	0.00	1,060,408.14
	4850	Migrant Education	0.00	0.00	0.00	0.00
	5000-5999	Special Education (allocated to 5001)	191,923.47	4,747,619.94	2,131,007.55	7,070,550.96
	6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals						
	7110	Nonagency - Educational	0.00	0.00	0.00	0.00
	7150	Nonagency - Other	0.00	0.00	0.00	0.00
	8100	Community Services	0.00	0.00	0.00	0.00
	8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds						
	--	Adult Education (Fund 11)	0.00	759,640.89	0.00	759,640.89
	--	Child Development (Fund 12)	0.00	2,203,772.50	0.00	2,203,772.50
	--	Cafeteria (Funds 13 and 61)	0.00	825,973.82	0.00	825,973.82
Total Allocated Support Costs			21,435,450.79	55,530,698.94	2,349,158.09	79,315,307.82

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7160, Goals 0000-6999 and 9000, Objects 1000-7999)	6,526,461.08
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	100,065.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	22,325,702.16
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	12,840,120.51
5	Total Central Administration Costs in General Fund and Charter Schools Funds	41,792,348.75
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	630,886,988.76
2	Total Allocated Costs (from Form PCR, Column 2, Total)	79,315,307.82
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	710,202,296.58
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	4,761,522.02
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	29,885,755.39
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	25,767,714.42
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	
D. Total Direct Charged and Allocated Costs (B3 + C5)		60,414,991.83
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		770,617,288.41
		5.42%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	2,622,569.51				2,622,569.51
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			19,000.00		19,000.00
Other Outgo (Objects 1000 - 7999)				10,812,740.76	10,812,740.76
Total Other Costs	2,622,569.51	0.00	19,000.00	10,812,740.76	13,454,310.27

Unaudited Actuals
2025-26 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(2,968,007.11)	0.00	(2,531,111.87)				
Other Sources/Uses Detail					69,459.43	9,235,957.75		
Fund Reconciliation							4,868,541.96	1,662,017.77
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	169,323.17	0.00	4,626.21	0.00				
Other Sources/Uses Detail					0.00	316,496.01		
Fund Reconciliation							164,880.72	58,102.55
10 SPECIAL EDUCATION PASS- THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							126,127.12	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	256,170.70	0.00	111,831.04	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	111,831.04
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,397,418.29	0.00	1,553,673.90	0.00				
Other Sources/Uses Detail					5,758,464.28	726,828.20		
Fund Reconciliation							630,314.60	176,024.22
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	523,408.23	0.00	860,980.72	0.00				
Other Sources/Uses Detail					2,204,321.67	0.00		
Fund Reconciliation							76,147.52	20,459.27
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	4,548,324.88	0.00						
Other Sources/Uses Detail					2,000,000.00	0.00		
Fund Reconciliation							0.00	4,548,324.88
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

Unaudited Actuals
2025-26 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	(7,139,810.29)						
Other Sources/Uses Detail					34,997,980.54	16,042,193.53		
Fund Reconciliation							3,085,548.45	640,931.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	18,642,791.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								

Unaudited Actuals
2025-26 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	2,213,172.13	0.00						
Other Sources/Uses Detail					0.00	65,959.43		
Fund Reconciliation							590,047.41	2,323,917.05
71 RETIREE BENEFIT FUND								
Expenditure Detail								

Unaudited Actuals
2025-26 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE- PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	10,107,817.40	(10,107,817.40)	2,531,111.87	(2,531,111.87)	45,030,225.92	45,030,225.92	9,541,607.78	9,541,607.78

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									6,516.00
1000-1999	Certificated Salaries	1,322,047.37	0.00	0.00	116,709.76	4,118,814.79	42,298,847.05		47,856,418.97
2000-2999	Classified Salaries	7,026,357.60	0.00	0.00	0.00	370,259.87	21,700,965.92		29,097,583.39
3000-3999	Employee Benefits	5,099,037.59	0.00	0.00	69,454.46	2,384,145.94	35,368,874.34		42,921,512.33
4000-4999	Books and Supplies	1,275,803.21	0.00	0.00	1,546.58	19,584.02	414,650.58		1,711,584.39
5000-5999	Services and Other Operating Expenditures	2,059,758.92	0.00	0.00	99,138.64	4,773.88	34,761,882.15		36,925,553.59
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	48,954.00		48,954.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	16,783,004.69	0.00	0.00	286,849.44	6,897,578.50	134,594,174.04	0.00	158,561,606.67
7310	Transfers of Indirect Costs	750,452.54	0.00	0.00	3,697.36	147,099.07	43,019.40		944,268.37
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	7,070,550.98							7,070,550.98
	Total Indirect Costs and PCR Allocations	7,821,003.52	0.00	0.00	3,697.36	147,099.07	43,019.40	0.00	8,014,819.35
	TOTAL COSTS	24,604,008.21	0.00	0.00	290,546.80	7,044,677.57	134,637,193.44	0.00	166,576,426.02
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	57,132.00	0.00	0.00	0.00	286,912.11	131,749.52		475,793.63
2000-2999	Classified Salaries	11,498.00	0.00	0.00	0.00	124,096.84	5,303,726.73		5,439,321.57
3000-3999	Employee Benefits	19,020.19	0.00	0.00	0.00	220,717.25	4,236,204.88		4,475,942.32
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	141.20	1,738.22		1,879.42
5000-5999	Services and Other Operating Expenditures	7,328.97	0.00	0.00	0.00	2,414.09	2,258,209.47		2,267,952.53
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	94,979.16	0.00	0.00	0.00	634,281.49	11,931,628.82	0.00	12,660,889.47
7310	Transfers of Indirect Costs	568,784.72	0.00	0.00	0.00	24,000.68	18,454.13		611,239.53
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	568,784.72	0.00	0.00	0.00	24,000.68	18,454.13	0.00	611,239.53
	TOTAL BEFORE OBJECT 8980	663,763.88	0.00	0.00	0.00	658,282.17	11,950,082.95	0.00	13,272,129.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385; all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								2,255,199.00
	TOTAL COSTS								11,016,930.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,264,915.37	0.00	0.00	116,709.76	3,831,902.68	42,167,097.53		47,380,625.34
2000-2999	Classified Salaries	7,014,859.60	0.00	0.00	0.00	246,163.03	16,397,239.19		23,658,261.82
3000-3999	Employee Benefits	5,080,017.40	0.00	0.00	69,454.46	2,163,428.69	31,132,669.46		38,445,570.01
4000-4999	Books and Supplies	1,275,803.21	0.00	0.00	1,546.58	19,442.82	412,912.36		1,709,704.97
5000-5999	Services and Other Operating Expenditures	2,052,429.95	0.00	0.00	99,138.64	2,359.79	32,503,672.68		34,657,601.06
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	48,954.00		48,954.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	16,688,025.53	0.00	0.00	286,849.44	6,263,297.01	122,662,545.22	0.00	145,900,717.20
7310	Transfers of Indirect Costs	181,667.82	0.00	0.00	3,697.36	123,098.39	24,565.27		333,028.84
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	7,070,550.98							7,070,550.98
	Total Indirect Costs and PCR Allocations	7,252,218.80	0.00	0.00	3,697.36	123,098.39	24,565.27	0.00	7,403,579.82
	TOTAL BEFORE OBJECT 8980	23,940,244.33	0.00	0.00	290,546.80	6,386,395.40	122,687,110.49	0.00	153,304,297.02
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								2,255,199.00
	TOTAL COSTS								155,559,496.02
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	6,342,009.62	0.00	0.00	0.00	0.00	325,985.18		6,667,994.80
3000-3999	Employee Benefits	4,129,278.12	0.00	0.00	0.00	0.00	223,161.07		4,352,439.19
4000-4999	Books and Supplies	1,245,340.61	0.00	0.00	0.00	(70.99)	1,967.48		1,247,237.10
5000-5999	Services and Other Operating Expenditures	1,877,600.23	0.00	0.00	0.00	0.00	3,702.52		1,881,302.75
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	13,594,228.58	0.00	0.00	0.00	(70.99)	554,816.25	0.00	14,148,973.84
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	13,594,228.58	0.00	0.00	0.00	(70.99)	554,816.25	0.00	14,148,973.84
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								2,255,199.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								80,761,499.14
	TOTAL COSTS								97,165,671.98

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

2024-25 Expenditures		A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2024-25 Report SEMA, 2024-25 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section			
2. Enter audit adjustments of 2024-25 special education expenditures from SACS2026ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)			
3. Enter restatements of 2025-26 special education beginning fund balances from SACS2026ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)			
4. Enter any other adjustments, not included in Line 1 (explain below)			
5. 2024-25 Expenditures, Adjusted for 2025-26 MOE Calculation (Sum lines 1 through 4)		0.00	0.00
C. Unduplicated Pupil Count			
1. Enter the unduplicated pupil count reported in 2024-25 Report SEMA, 2024-25 Expenditures by LEA (LE-CY) worksheet			
2. Enter any adjustments not included in Line C1 (explain below)			
3. 2024-25 Unduplicated Pupil Count, Adjusted for 2025-26 MOE Calculation (Line C1 plus Line C2)		0.00	

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This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2025-26 Expenditures by LEA (LE-CY) and the 2024-25 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirements of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to section 3, Test 1, Test 2, Test 3, and Test 4. The revised sections allow the LEA to compare the 2025-26 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2025-26 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrkshst.xls>.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1	Exempt Reduction Under 34 CFR Section 300.204	State and Local	Local Only
If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrkshst.xls 1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel. 2. A decrease in the enrollment of children with disabilities. 3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child: a. Has left the jurisdiction of the agency; b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or c. No longer needs the program of special education. 4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities. 5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c). Provide the condition number, if any, to be used in the calculation below:			
Total exempt reductions		0.00	0.00

SECTION 2

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

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

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Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.228(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)

Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)

Increase in funding (if difference is positive)

Maximum available for MOE reduction (50% of increase in funding)

Current year funding (IDEA Section 619 - Resource 3315)

Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

Available for MOE reduction, (line (a) minus line (c), zero if negative)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

Available to set aside for EIS (line (b) minus line (e), zero if negative)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

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SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

Test 1 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources
- Add/Less: Adjustments required for MOE calculation
- Comparison year's expenditures, adjusted for MOE calculation
- Less: Exempt reduction(s) for SECTION 1
- Less: 50% reduction from SECTION 2
- Net expenditures paid from state and local sources

If the difference in Column C for the Section 3. Test 1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

Test 2 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources
- Add/Less: Adjustments required for MOE calculation
- Comparison year's expenditures, adjusted for MOE calculation
- Less: Exempt reduction(s) from SECTION 1
- Less: 50% reduction from SECTION 2
- Net expenditures paid from state and local sources
- d. Special education unduplicated pupil count

Column A	Column B	Column C
Actual Expenditures (LECY Worksheet) FY 2025-26	Actual Comparison Year 2024-25	Difference (A - B)
166,576,426.02		
11,016,930.00		
155,559,496.02	145,606,591.59	
	145,606,591.59	
	0.00	
	0.00	
155,559,496.02	145,606,591.59	9,952,904.43

Actual FY 2025-26	Comparison Year 2024-25	Difference
166,576,426.02		
11,016,930.00		
155,559,496.02	145,606,591.59	
	145,606,591.59	
	0.00	
	0.00	
155,559,496.02	145,606,591.59	
6,516.00	6,221.00	

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23,873.46
23,405.66
467.81

e. Per capita state and local expenditures (Test2c/Test2d)

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

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2025-26	Comparison Year 2024-25	Difference
Test 3			
Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	97,165,671.98	85,776,480.00	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		85,776,480.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	97,165,671.98	85,776,480.00	11,389,191.98

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

	Actual FY 2025-26	Comparison Year 2024-25	Difference
Test 4			
Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	97,165,671.98	85,776,480.00	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE		85,776,480.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	97,165,671.98	85,776,480.00	
b. Special education unduplicated pupil count	6,516.00	6,221.00	
c. Per capita local expenditures (Test4a/Test4b)	14,911.86	13,788.21	1,123.64

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

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

Michel Ebler

916-979-8100

Contact Name

Telephone Number

SELPA:

San Juan Unified (CN)

Accountant

Michele.Ebler@sanjuan.edu

Title

Email Address

San Juan Unified (CN)

SELPA:

Object Code	Description	San Juan Unified (CN00)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00

San Juan Unified (CN)

SELPA:

Object Code	Description	San Juan Unified (CN00)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				
				0.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,353,105.00	0.00	0.00	121,800.00	4,580,213.00	44,250,248.00		50,305,366.00
2000-2999	Classified Salaries	8,816,249.00	0.00	0.00	0.00	843,377.00	28,401,371.00		38,060,997.00
3000-3999	Employee Benefits	6,500,429.00	0.00	0.00	60,748.00	2,783,024.00	39,218,989.00		48,563,190.00
4000-4999	Books and Supplies	1,550,557.00	0.00	0.00	1,812.00	43,554.00	613,830.00		2,209,753.00
5000-5999	Services and Other Operating Expenditures	1,788,629.00	0.00	0.00	98,680.00	5,113.00	23,255,732.00		25,148,154.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	115,104.00		115,104.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	20,008,969.00	0.00	0.00	283,040.00	8,255,281.00	135,855,274.00	0.00	164,402,564.00
7310	Transfers of Indirect Costs	908,735.00	0.00	0.00	3,701.00	153,078.00	36,905.00		1,102,419.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	908,735.00	0.00	0.00	3,701.00	153,078.00	36,905.00	0.00	1,102,419.00
	TOTAL COSTS	20,917,704.00	0.00	0.00	286,741.00	8,408,359.00	135,892,179.00	0.00	165,504,983.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,353,105.00	0.00	0.00	121,800.00	4,298,699.00	44,111,274.00		49,884,878.00
2000-2999	Classified Salaries	8,816,249.00	0.00	0.00	0.00	506,561.00	22,277,334.00		31,600,144.00
3000-3999	Employee Benefits	6,500,429.00	0.00	0.00	60,748.00	2,312,206.00	34,213,830.00		43,067,213.00
4000-4999	Books and Supplies	1,550,557.00	0.00	0.00	1,812.00	43,551.00	608,431.00		2,204,351.00
5000-5999	Services and Other Operating Expenditures	1,778,629.00	0.00	0.00	98,680.00	3,181.00	22,004,042.00		23,884,532.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	115,104.00		115,104.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	19,998,969.00	0.00	0.00	283,040.00	7,164,198.00	123,330,015.00	0.00	150,776,222.00
7310	Transfers of Indirect Costs	191,468.00	0.00	0.00	3,701.00	128,108.00	25,558.00		348,835.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	191,468.00	0.00	0.00	3,701.00	128,108.00	25,558.00	0.00	348,835.00
	TOTAL BEFORE OBJECT 8980	20,190,437.00	0.00	0.00	286,741.00	7,292,306.00	123,355,573.00	0.00	151,125,057.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) TOTAL COSTS								3,377,016.00
									154,502,073.00
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	8,088,249.00	0.00	0.00	0.00	0.00	337,713.00		8,425,962.00
3000-3999	Employee Benefits	5,596,768.00	0.00	0.00	0.00	0.00	225,786.00		5,822,554.00
4000-4999	Books and Supplies	1,510,350.00	0.00	0.00	0.00	0.00	0.00		1,510,350.00
5000-5999	Services and Other Operating Expenditures	1,586,249.00	0.00	0.00	0.00	0.00	0.00		1,586,249.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	16,781,616.00	0.00	0.00	0.00	0.00	563,499.00	0.00	17,345,115.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	16,781,616.00	0.00	0.00	0.00	0.00	563,499.00	0.00	17,345,115.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								3,377,016.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999) TOTAL COSTS								73,140,483.00
									93,862,614.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,322,047.37	0.00	0.00	116,709.76	4,118,814.79	42,298,847.05		47,856,418.97
2000-2999	Classified Salaries	7,026,357.60	0.00	0.00	0.00	370,259.87	21,700,965.92		29,097,583.39
3000-3999	Employee Benefits	5,099,037.59	0.00	0.00	69,454.46	2,384,145.94	35,368,874.34		42,921,512.33
4000-4999	Books and Supplies	1,275,803.21	0.00	0.00	1,546.58	19,584.02	414,650.58		1,711,584.39
5000-5999	Services and Other Operating Expenditures	2,059,758.92	0.00	0.00	99,138.64	4,773.88	34,761,882.15		36,925,553.59
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	48,954.00		48,954.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	16,783,004.69	0.00	0.00	286,849.44	6,897,578.50	134,594,174.04	0.00	158,561,606.67
7310	Transfers of Indirect Costs	750,452.54	0.00	0.00	3,697.36	147,099.07	43,019.40		944,268.37
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	7,070,550.98							7,070,550.98
	TOTAL COSTS	750,452.54	0.00	0.00	3,697.36	147,099.07	43,019.40	0.00	944,268.37
		17,533,457.23	0.00	0.00	290,546.80	7,044,677.57	134,637,193.44	0.00	159,505,875.04
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	57,132.00	0.00	0.00	0.00	286,912.11	131,749.52		475,793.63
2000-2999	Classified Salaries	11,498.00	0.00	0.00	0.00	124,096.84	5,303,726.73		5,439,321.57
3000-3999	Employee Benefits	19,020.19	0.00	0.00	0.00	220,717.25	4,236,204.88		4,475,942.32
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	141.20	1,738.22		1,879.42
5000-5999	Services and Other Operating Expenditures	7,328.97	0.00	0.00	0.00	2,414.09	2,258,209.47		2,267,952.53
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	94,979.16	0.00	0.00	0.00	634,281.49	11,931,628.82	0.00	12,660,889.47
7310	Transfers of Indirect Costs	568,784.72	0.00	0.00	0.00	24,000.68	18,454.13		611,239.53
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	568,784.72	0.00	0.00	0.00	24,000.68	18,454.13	0.00	611,239.53
	TOTAL BEFORE OBJECT 8980	663,763.88	0.00	0.00	0.00	658,282.17	11,950,082.95	0.00	13,272,129.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) TOTAL COSTS								2,255,199.00 11,016,930.00
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,264,915.37	0.00	0.00	116,709.76	3,831,902.68	42,167,097.53		47,380,625.34
2000-2999	Classified Salaries	7,014,859.60	0.00	0.00	0.00	246,163.03	16,397,239.19		23,658,261.82
3000-3999	Employee Benefits	5,080,017.40	0.00	0.00	69,454.46	2,163,428.69	31,132,669.46		38,445,570.01
4000-4999	Books and Supplies	1,275,803.21	0.00	0.00	1,546.58	19,442.82	412,912.36		1,709,704.97
5000-5999	Services and Other Operating Expenditures	2,052,429.95	0.00	0.00	99,138.64	2,359.79	32,503,672.68		34,657,601.06
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	48,954.00		48,954.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	16,688,025.53	0.00	0.00	286,849.44	6,263,297.01	122,662,545.22	0.00	145,900,717.20
7310	Transfers of Indirect Costs	181,667.82	0.00	0.00	3,697.36	123,098.39	24,565.27		333,028.84
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	7,070,550.98							7,070,550.98
	Total Indirect Costs	181,667.82	0.00	0.00	3,697.36	123,098.39	24,565.27	0.00	333,028.84
	TOTAL BEFORE OBJECT 8980	16,869,693.35	0.00	0.00	290,546.80	6,386,395.40	122,687,110.49	0.00	146,233,746.04
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) TOTAL COSTS								2,255,199.00 148,488,945.04
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	6,342,009.62	0.00	0.00	0.00	0.00	325,985.18		6,667,994.80
3000-3999	Employee Benefits	4,129,278.12	0.00	0.00	0.00	0.00	223,161.07		4,352,439.19
4000-4999	Books and Supplies	1,245,340.61	0.00	0.00	0.00	(70.99)	1,967.48		1,247,237.10
5000-5999	Services and Other Operating Expenditures	1,877,600.23	0.00	0.00	0.00	0.00	3,702.52		1,881,302.75
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	13,594,228.58	0.00	0.00	0.00	(70.99)	554,816.25	0.00	14,148,973.84

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	TOTAL BEFORE OBJECT 8980	13,594,228.58	0.00	0.00	0.00	(70.99)	554,816.25	0.00	14,148,973.84
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals: resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								
	TOTAL COSTS								
									2,255,199.00
									80,761,499.14
									97,165,671.98

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

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
Provide the condition number, if any, to be used in the calculation below:		
Total exempt reductions	0.00	0.00

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

SELPA: San Juan Unified (CN)

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

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)

Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)

Increase in funding (if difference is positive)

Maximum available for MOE reduction (50% of increase in funding)

Current year funding (IDEA Section 619 - Resource 3315)

Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

Available for MOE reduction. (line (a) minus line (c), zero if negative)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

Available to set aside for EIS (line (b) minus line (e), zero if negative)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

State and Local

Local Only

0.00

0.00 (a)

0.00 (b)

(c)

0.00 (d)

(e)

0.00 (f)

SELPA: San Juan Unified (CN)

[illegible]

SECTION 3

Column A	Column B	Column C
Budgeted Amounts (LB-B Worksheet)	Actual Expenditures Comparison Year	Difference
FY 2026-27	2025-26	(A - B)
165,504,983.00		
11,002,910.00		
154,502,073.00	155,559,496.02	
	(7,070,550.98)	
	148,488,945.04	
	0.00	
	0.00	
154,502,073.00	148,488,945.04	6,013,127.96

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

Test 1 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

If the difference in Column C for the Section 3. Test 1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

Budgeted Amounts	Comparison Year	Difference
FY 2026-27	2025-26	
165,504,983.00		
11,002,910.00		

Test 2 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources

Unaudited Actuals
Special Education Maintenance of Effort
2026-27 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

34 67447 0000000
Report SEMB
G8AFP75BPC(2025-26)

San Juan Unified
Sacramento County

SELPA:

San Juan Unified (CN)

c. Expenditures paid from state and local sources	154,502,073.00	155,559,496.02	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(7,070,550.98)	
Comparison year's expenditures, adjusted for MOE calculation		148,488,945.04	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	154,502,073.00	148,488,945.04	
d. Special education unduplicated pupil count	6,516.00	6,516.00	
e. Per capita state and local expenditures (Test2c/Test2d)	23,711.18	22,788.36	922.83
If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.			

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2026-27	Comparison Year 2025-26	Difference
Test 3			
Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	93,862,614.00	97,165,671.98	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		97,165,671.98	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	93,862,614.00	97,165,671.98	(3,303,057.98)
If the difference in Column C for the Section 3.Test 3 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.			

	Budget FY 2026-27	Comparison Year 2025-26	Difference
Test 4			
Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	93,862,614.00	97,165,671.98	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		97,165,671.98	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	

SELPA:	San Juan Unified (CN)		
	Net expenditures paid from local sources	93,862,614.00	97,165,671.98
	b. Special education unduplicated pupil count	6,516.00	6,516.00
	c. Per capita local expenditures (Test4a/Test4b)	14,404.94	14,911.86
	If the difference in Column C for the Section 3. Test 4 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only. Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.		
			(506.91)

Michele Ebler

916-979-8100

Contact Name

Telephone Number

Accountant

Michele.Ebler@sanjuan.edu

Title

Email Address

San Juan Unified (CN)

SELPA:

Object Code	Description	San Juan Unified (CN00)	Adjustments*	Total
TOTAL BUDGET - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
BUDGET - State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00

SELPA: San Juan Unified (CN)

Object Code	Description	San Juan Unified (CN00)	Adjustments*	Total
TOTAL COSTS				
BUDGET - Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
	Transfers of Indirect Costs			0.00
7310	Transfers of Indirect Costs - Interfund			0.00
7350	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				
				0.00

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