SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item# 6.1

Meeting Date: September 10, 2026

Subject: Approve 2025-26 Year-End Unaudited Actuals Financial Report

☐ Information Item Only
☐ Approval on Consent Agenda
☐ Conference (for discussion only)
☐ Conference/First Reading (Action Anticipated: ______________)
☐ Conference/Action
☒ Action
☐ Public Hearing

Division: Business Services

Recommendation: Approve the District's 2025–26 Unaudited Actuals Financial Report and authorize its submission to the County Office of Education and the California Department of Education, as required.

Background/Rationale: At the close of each fiscal year, school districts must complete a financial report. This unaudited financial report is filed with the county superintendent, provided to the auditors as the basis of their annual financial audit, and subsequently filed with the state. The 2025-26 Year-End Financial Report includes a summary by fund of revenues and expenditures for the period beginning July 1, 2025, and ending June 30, 2026.

Financial Considerations: District revenues and expenditures are reported annually and are part of the Business Services Division's responsibilities. No additional expenses will be incurred, and no additional revenues will be received, for 2025-26.

LCAP Goal(s): Goal I – Graduation Outcomes, Goal 2 – Academic Outcomes, and Goal 3 – Welcoming and Safety Outcomes

Documents Attached:

1. Executive Summary
2. 2025-2026 Year-End Unaudited Actuals Financial Report

Estimated Time of Presentation: 10 minutes
Submitted by: Angie Singh, Director III, Accounting Services
Gerardo Castillo, CPA, Chief Business Officer
Approved by: Cancy McArn, Superintendent

Board of Education Executive Summary

Business Services

Fiscal Year 2025-26 Year-End Unaudited Actuals Financial Report

September 10, 2026

The 2025-26 Unaudited Actuals report reflects the District's financial activity during the year and the District's financial position as of June 30, 2026. In addition, the Unaudited Actuals contain detailed supplemental information concerning the District's activity. The Education Code requires districts to close their books and adopt the report of financial activities and position by September 10th of each year for the preceding fiscal year. This information is submitted to the Sacramento County Office of Education and the California Department of Education for review.

2025-26 Financial Highlights

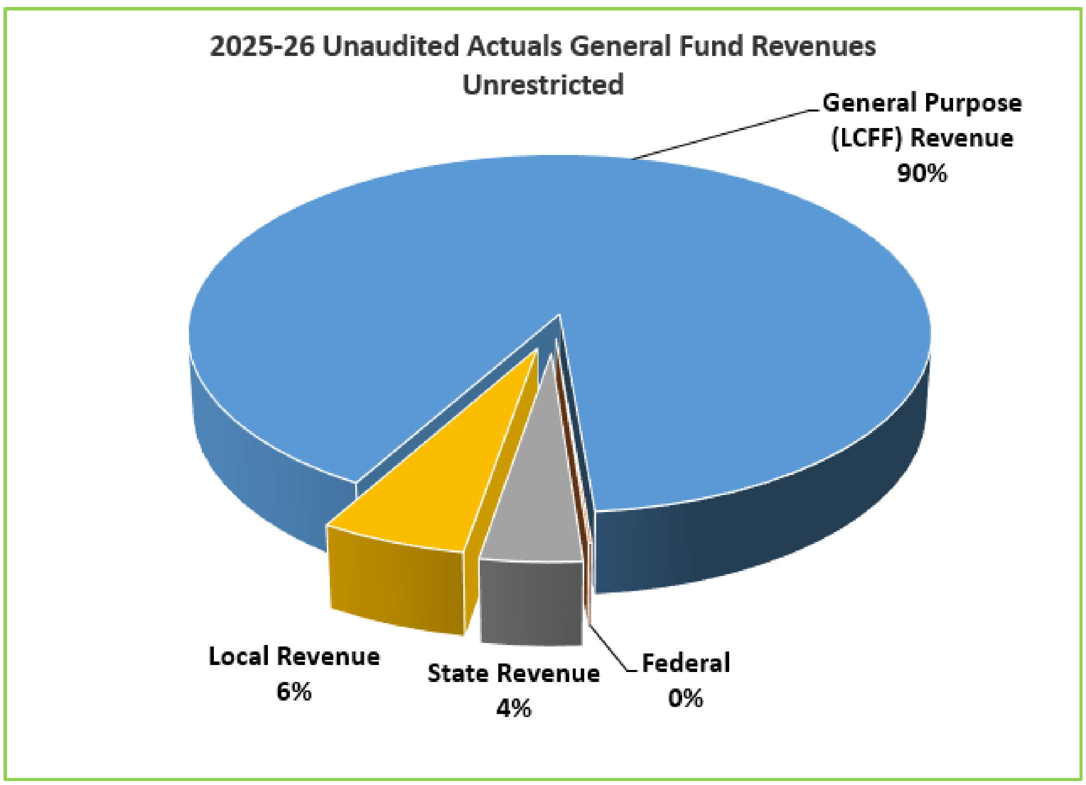
Illustrated below are the various financial highlights relating to the District's 2025-26 reporting period:

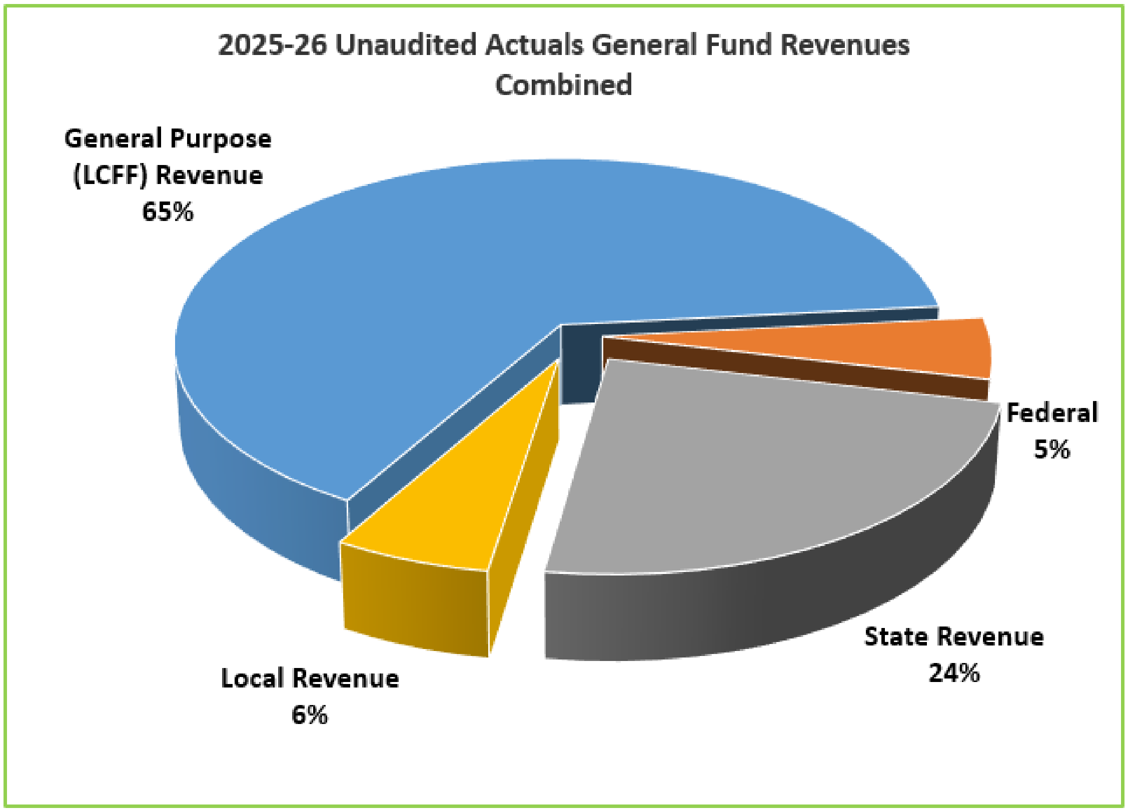
- Average Daily Attendance (ADA)
  - Actual ADA for the General Fund was $33,218.76. The District's funded ADA was $33,678.27, which is based on the District's average adjusted ADA over the past three years
- During the fiscal year, the property taxes received amounted to $137,142,262 million, an increase of about $2.1 million from the previous year. Of this amount, approximately $18.24 million represents Property Tax Net in Lieu of charter schools. It's important to note that the payments made to charter schools for their portion of property taxes do not affect revenues, as the District receives a corresponding increase in state aid.
- Lottery revenue was $200.41 per ADA for unrestricted purposes and $95.27 per ADA for restricted purposes, which resulted in approximately $6.6 million and $3.3 million, respectively. Please note that the amounts include 2024-25 lottery revenue adjustments recognized in 2025-26.
- Mandated Cost Block Grant relating to school districts was $39.09 for K-8 ADA and $76.98 for 9-12 ADA, that totaled $1.7 million.
- The District's food service program was self-sufficient; thus, not requiring financial assistance from the General Fund.
- Except as illustrated under Contributions to Restricted Programs, all federal and state-restricted categorical programs are self-funded

General Fund Revenue Components

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

Description	Unrestricted	Combined
General Purpose Revenue (LCFF)	$477,332,271	$480,435,807
Federal Revenues	$647,263	$38,743,126
Other State Revenues	$20,723,758	$176,411,356
Other Local Revenues	$29,707,502	$43,158,654
TOTAL	**$528,410,794**	**$738,748,943**





Education Protection Account

As approved by the voters on November 6, 2012, the Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general-purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District receives funds from the EPA based on its proportionate share of statewide general-purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children's Education and Health Care Protection Act (Proposition 55), which maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent but with these provisions:

- The spending plan must be approved by the governing board during a public meeting.
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure).
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended.

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended by the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how much EPA funds were recognized and expended during 2025-26.

2025-26 Fiscal Year			
Description	**General Fund**	**Charter Fund**	**Total**
BEGINNING BALANCE	$0	$0	$0
EPA REVENUES:			
EPA Funds	$118,115,457	$4,696,070	$122,811,527
EPA EXPENDITURES:			
Certificated Instructional Salaries	$96,736,656	$3,652,910	$100,389,566
Certificated Instructional Benefits	$21,378,801	$1,043,160	$22,421,961
Transfer	$0	$0	$0
TOTAL	$118,115,457	$4,696,070	$122,811,527
ENDING BALANCE	$0	$0	$0

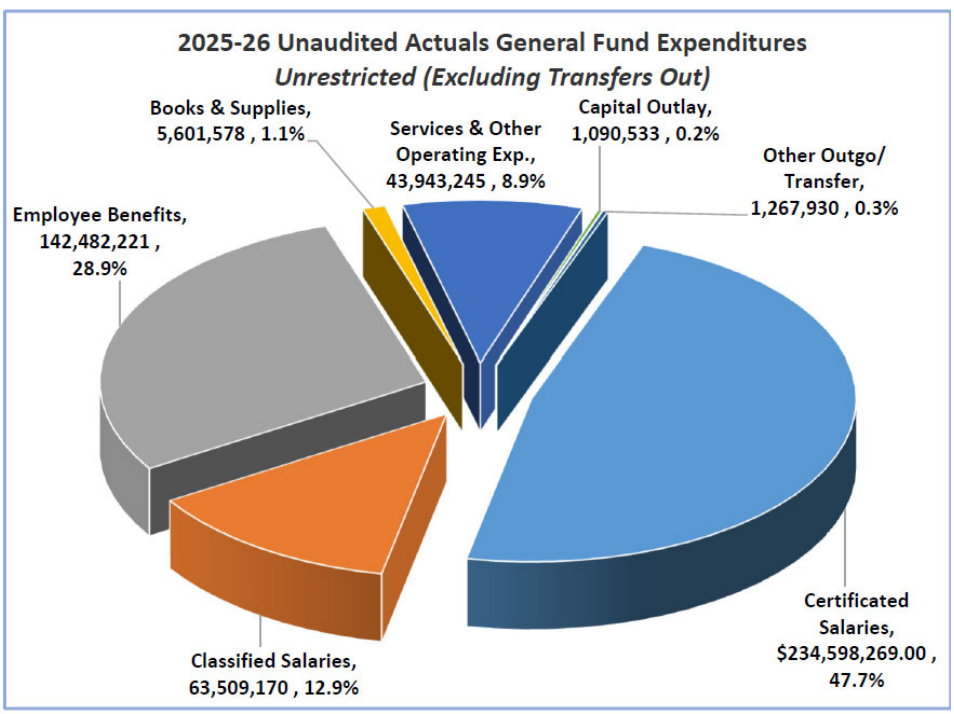
Operating Expenditure Components

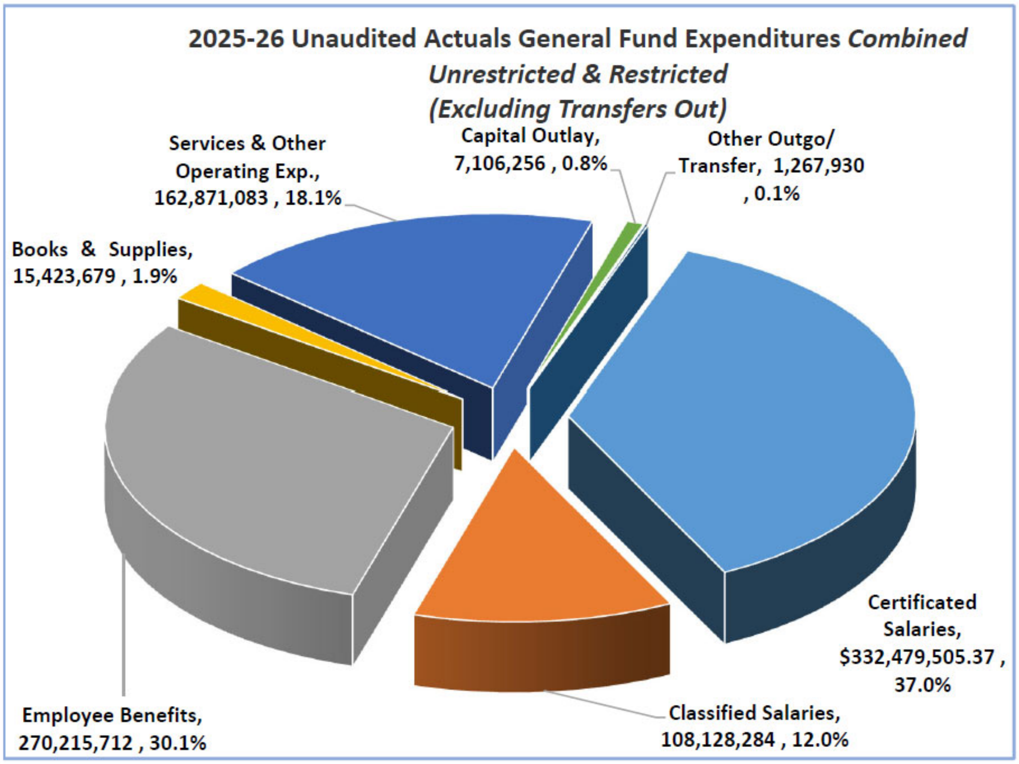
The General Fund is used for the majority of the functions within the District. As illustrated below, General Fund salaries and benefits comprise approximately 90% of the District's unrestricted budget and approximately 79% of the total General Fund budget.

2025-26 Unaudited Actuals General Fund Expenditures

Description	Unrestricted	Restricted	Combined
Certificated Salaries	234,598,269	97,881,236	332,479,505
Classified Salaries	63,509,170	44,619,113	108,128,284
Employee Benefits	142,482,221	127,733,491	270,215,712
Books & Supplies	5,601,578	9,822,101	15,423,679
Services & Other Operating Exp.	43,943,245	118,927,838	162,871,083
Capital Outlay	1,090,533	6,015,723	7,106,256
Other Outgo/ Transfer	1,267,930	-	1,267,930
Transfers Out	(12,734,129)	10,727,133	(2,006,995)
Total	**$ 479,758,817**	**$ 415,726,636**	**$ 895,485,453**

The following is a graphical description of expenditures by percentage:





General Fund Contributions to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Description	Amount
Federal Programs (ESSER, 21st Century Learning Community)	$807,133
Restricted Maintenance Account	$26,074,905
Special Education	$173,324,647
TUPE to end program	$4,442
Contribution from Local Resources (Medi-Cal, MAA, Civic Permits)	($21,932,296)
TOTAL CONTRIBUTIONS	**$178,278,831**

General Fund Summary

The District's 2025-26 General Fund had an operating deficit of $156,543,459.16. The unrestricted portion of the General Fund had a deficit of $129.43 million and the restricted deficit of $27.11 million.

Therefore, the ending General Fund balance is $586,199. The District's ending fund balance components are as follows: revolving cash and other non-spendable $245,544; restricted programs $67.7 million; unassigned of ($67.3) million.

Fund Summaries

Illustrated below is a summary of each Fund's ending fund balance by fund group and corresponding change.

FUND	2024-25	Net Change	2025-26
GENERAL FUND	$157,129,658	($156,543,459)	$586,199
STUDENT ACTIVITY FUND	$1,670,478	($227,326)	$1,443,152
CHARTER SCHOOLS	$12,703,315	($3,984,783)	$8,718,532
ADULT EDUCATION	$571,941	($456,906)	$115,035
CHILD DEVELOPMENT	$4,367,520	($64,540)	$4,302,980
CAFETERIA	$11,489,022	$274,025	$11,763,047
BUILDING FUND	$203,187,818	$172,143,977	$376,550,077
CAPITAL FACILITIES	$37,652,572	$6,409,624	$44,062,196
COUNTY SCHOOL FACILITIES	$3,343	$70	$3,413
CAPITAL PROJECTS FOR BLENDED COMPONENTS	$3,889,166	$1,438,944	$5,328,111
BOND INTEREST AND REDEMPTION	$45,993,338	($3,887,022)	$42,106,317
CAFETERIA ENTERPRISE FUND	$39,220	($10,692)	$28,528
SELF INSURANCE FUND	$11,901,319	$478,907	$12,380,226
TOTAL	**$490,598,711**	**$15,570,819**	**$506,169,530**

Conclusion

This packet includes a summary of the District's financial activity, followed by the required State reports. This financial report is designed to provide the Board of Trustees with a general overview of the District's finances and illustrate in detail the money it received and expended. During the Fall of 2026, the District's external auditors will audit the records in this packet and render an opinion.

FY 2025-2026
Year-End Unaudited Actuals Financial Report

For the Period Ending June 30, 2026

Sacramento City
UNIFIED SCHOOL DISTRICT

Guiding Principle
All students are given an equal opportunity to graduate
with the greatest number of postsecondary choices
from the widest array of options.

Board of Education
September 10, 2026

Sacramento City Unified School District

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Cancy McArn, Superintendent
Vacant, Chief of Staff
Aprille Shafto, Chief of Schools
Erin Findley, Chief Academic Officer
Gerardo Castillo, Chief Business Officer

TABLE OF CONTENTS

DISTRICT CERTIFICATION OF 2025-26 UNAUDITED ACTUALS... 1

GENERAL FUND

GENERAL FUND DEFINITION.. 3
GENERAL FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE............................... 4

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUND DEFINITION.. 12
STUDENT ACTIVITY FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE................13
CHARTER SCHOOLS FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE................19
ADULT EDUCATION FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE................26
CHILD DEVELOPMENT FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE............32
CAFETERIA FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.............................38

CAPITAL PROJECTS FUNDS

CAPITAL PROJECTS FUND DEFINITION...44
BUILDING FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE...............................45
CAPITAL FACILITIES FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE............ 51
COUNTY SCHOOL FACILITIES - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE........ 57
CAPITAL PROJECT FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.................63

DEBT SERVICES FUNDS

DEBT SERVICE FUND DEFINITION.. 69
BOND INTEREST AND REDEMPTION FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE...... 70

ENTERPRISE FUNDS

ENTERPRISE FUND DEFINITION.. 75
CAFETERIA ENTERPRISE FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE....... 76

PROPRIETARY FUNDS

PROPRIETARY FUND DEFINITION.. 82
SELF-INSURANCE FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.................. 83

AVERAGE DAILY ATTENDANCE... 89

CURRENT EXPENSE FORMULA/MINIMUM COMPENSATION...92

EVERY STUDENT SUCCEEDS ACT EXPENDITURES...94

INDIRECT COST RATE WORKSHEET………………...96

LOTTERY REPORT…………... 101

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	55.75%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2027-28 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$0.00
	Adjusted Appropriations Limit	$321,525,419.76
	Appropriations Subject to Limit	$321,525,419.76
	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	4.77%
	Fixed-with-carry-forward indirect cost rate for use in 2027-28 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed: ______________________ Date of Meeting: Sep 10, 2026

Clerk / Secretary of the Governing Board

(Original signature required)

Printed Name: Cancy McArn Title: Superintendent

To the Superintendent of Public Instruction:

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

Signed: ______________________ Date: ______________

County Superintendent/Designee

(Original signature required)

Printed Name: Jacqueline White Title: County Superintendent

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

For County Office of Education:	For School District:
Tara Clark	Gerardo Castillo
Name	Name
Director of Fiscal Services	CBO
Title	Title
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Telephone	Telephone
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E-mail Address	E-mail Address

GENERAL FUND

General Fund Definition

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. The General Fund also contains categorical programs such as Every Student Succeeds Act (ESSA), Title I, After School Education and Safety (ASES), and others.

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	477,332,270.66	3,103,536.00	480,435,806.66	496,600,640.00	2,930,029.00	499,530,669.00	4.0%
2) Federal Revenue		8100-8299	647,263.33	38,095,862.68	38,743,126.01	0.00	40,911,357.58	40,911,357.58	5.6%
3) Other State Revenue		8300-8599	20,723,757.58	155,687,597.98	176,411,355.56	17,230,237.50	183,477,606.41	200,707,843.91	13.8%
4) Other Local Revenue		8600-8799	29,707,502.33	13,451,151.31	43,158,653.64	4,508,367.46	8,879,049.56	13,387,417.02	-69.0%
5) TOTAL, REVENUES			528,410,793.90	210,338,147.97	738,748,941.87	518,339,244.96	236,198,042.55	754,537,287.51	2.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	234,598,268.95	97,881,236.37	332,479,505.32	247,903,674.50	104,726,838.58	352,630,513.08	6.1%
2) Classified Salaries		2000-2999	63,509,170.19	44,619,113.34	108,128,283.53	59,312,774.92	69,400,124.53	128,712,899.45	19.0%
3) Employee Benefits		3000-3999	142,482,221.36	127,733,490.57	270,215,711.93	176,376,846.58	158,554,254.61	334,931,101.19	23.9%
4) Books and Supplies		4000-4999	5,601,578.45	9,822,100.98	15,423,679.43	9,494,685.10	21,226,264.79	30,720,949.89	99.2%
5) Services and Other Operating Expenditures		5000-5999	43,943,244.80	118,927,837.85	162,871,082.65	47,658,316.19	72,010,779.78	119,669,095.97	-26.5%
6) Capital Outlay		6000-6999	1,090,533.33	6,015,723.13	7,106,256.46	479,409.00	948,900.00	1,428,309.00	-79.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,267,929.56	0.00	1,267,929.56	10,500.00	0.00	10,500.00	-99.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(12,734,128.60)	10,727,133.24	(2,006,995.36)	(17,399,656.05)	14,999,847.05	(2,399,809.00)	19.6%
9) TOTAL, EXPENDITURES			479,758,818.04	415,726,635.48	895,485,453.52	523,836,550.24	441,867,009.34	965,703,559.58	7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			48,651,975.86	(205,388,487.51)	(156,736,511.65)	(5,497,305.28)	(205,668,966.79)	(211,166,272.07)	34.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,986,272.68	0.00	2,986,272.68	2,736,682.42	0.00	2,736,682.42	-8.4%
b) Transfers Out		7600-7629	2,793,220.19	0.00	2,793,220.19	315,798.70	0.00	315,798.70	-88.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(178,278,830.90)	178,278,830.90	0.00	(218,720,812.13)	218,720,812.13	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(178,085,778.41)	178,278,830.90	193,052.49	(216,299,928.41)	218,720,812.13	2,420,883.72	1,154.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(129,433,802.55)	(27,109,656.61)	(156,543,459.16)	(221,797,233.69)	13,051,845.34	(208,745,388.35)	33.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	62,354,384.48	94,775,273.90	157,129,658.38	(67,079,418.07)	67,665,617.29	586,199.22	-99.6%
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)			62,354,384.48	94,775,273.90	157,129,658.38	(67,079,418.07)	67,665,617.29	586,199.22	-99.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,354,384.48	94,775,273.90	157,129,658.38	(67,079,418.07)	67,665,617.29	586,199.22	-99.6%
2) Ending Balance, June 30 (E + F1e)			(67,079,418.07)	67,665,617.29	586,199.22	(288,876,651.76)	80,717,462.63	(208,159,189.13)	-35,610.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	95,544.49	0.00	95,544.49	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	67,665,617.29	67,665,617.29	0.00	81,132,310.25	81,132,310.25	19.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(67,324,962.56)	0.00	(67,324,962.56)	(288,876,651.76)	(414,847.62)	(289,291,499.38)	329.7%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	(16,786,682.84)	83,133,192.09	66,346,509.25				
1) Fair Value Adjustment to Cash in County Treasury		9111	223,610.00	0.00	223,610.00				
b) in Banks		9120	188,581.23	(196.00)	188,385.23				
c) in Revolving Cash Account		9130	150,000.00	0.00	150,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	30,908,688.94	4,190,032.98	35,098,721.92				
4) Due from Grantor Government		9290	1,234,858.11	23,139,160.79	24,374,018.90				
5) Due from Other Funds		9310	2,332,065.16	733,797.90	3,065,863.06				

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
6) Stores		9320	95,544.49	0.00	95,544.49				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			18,346,665.09	111,195,987.76	129,542,652.85				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	77,502,473.05	33,380,878.56	110,883,351.61				
2) Due to Grantor Governments		9590	1,971,944.00	2,573,126.15	4,545,070.15				
3) Due to Other Funds		9610	5,951,666.11	500,359.10	6,452,025.21				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	7,076,006.66	7,076,006.66				
6) TOTAL, LIABILITIES			85,426,083.16	43,530,370.47	128,956,453.63				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			(67,079,418.07)	67,665,617.29	586,199.22				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	235,474,853.00	0.00	235,474,853.00	275,859,715.00	0.00	275,859,715.00	17.2%
Education Protection Account State Aid - Current Year		8012	113,637,518.00	0.00	113,637,518.00	91,312,158.00	0.00	91,312,158.00	-19.6%
State Aid - Prior Years		8019	(5,818,826.11)	0.00	(5,818,826.11)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	651,403.36	0.00	651,403.36	648,686.00	0.00	648,686.00	-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	104,491,250.32	0.00	104,491,250.32	104,254,430.00	0.00	104,254,430.00	-0.2%
Unsecured Roll Taxes		8042	4,253,553.28	0.00	4,253,553.28	3,791,291.00	0.00	3,791,291.00	-10.9%
Prior Years' Taxes		8043	542,601.70	0.00	542,601.70	923,403.00	0.00	923,403.00	70.2%
Supplemental Taxes		8044	1,681,148.72	0.00	1,681,148.72	2,617,554.00	0.00	2,617,554.00	55.7%
Education Revenue Augmentation Fund (ERAF)		8045	25,120,240.12	0.00	25,120,240.12	19,502,447.00	0.00	19,502,447.00	-22.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	15,557,309.30	0.00	15,557,309.30	15,090,532.00	0.00	15,090,532.00	-3.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	1,122.93	0.00	1,122.93	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(13,850.96)	0.00	(13,850.96)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			495,578,323.66	0.00	495,578,323.66	514,000,216.00	0.00	514,000,216.00	3.7%
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	(18,246,053.00)	0.00	(18,246,053.00)	(17,399,576.00)	0.00	(17,399,576.00)	-4.6%
Property Taxes Transfers		8097	0.00	3,103,536.00	3,103,536.00	0.00	2,930,029.00	2,930,029.00	-5.6%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			477,332,270.66	3,103,536.00	480,435,806.66	496,600,640.00	2,930,029.00	499,530,669.00	4.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	10,026,603.68	10,026,603.68	0.00	9,907,185.00	9,907,185.00	-1.2%
Special Education Discretionary Grants		8182	0.00	1,099,249.06	1,099,249.06	0.00	630,945.64	630,945.64	-42.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	647,263.33	0.00	647,263.33	0.00	0.00	0.00	-100.0%
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		18,378,296.96	18,378,296.96		21,446,869.96	21,446,869.96	16.7%
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		1,706,163.10	1,706,163.10		1,761,789.44	1,761,789.44	3.3%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Title III, Immigrant Student Program	4201	8290		231,578.00	231,578.00		468,059.00	468,059.00	102.1%
Title III, English Learner Program	4203	8290		611,995.42	611,995.42		926,689.11	926,689.11	51.4%
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		2,997,615.96	2,997,615.96		4,372,202.90	4,372,202.90	45.9%
Career and Technical Education	3500-3599	8290		462,606.47	462,606.47		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	0.00	2,581,754.03	2,581,754.03	0.00	1,397,616.53	1,397,616.53	-45.9%
TOTAL, FEDERAL REVENUE			647,263.33	38,095,862.68	38,743,126.01	0.00	40,911,357.58	40,911,357.58	5.6%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		31,745,606.00	31,745,606.00		46,069,541.00	46,069,541.00	45.1%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	1,358,415.89	1,358,415.89	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	1,668,000.00	0.00	1,668,000.00	1,699,340.50	0.00	1,699,340.50	1.9%
Lottery - Unrestricted and Instructional Materials		8560	6,593,360.58	3,290,802.90	9,884,163.48	6,488,833.00	2,800,443.75	9,289,276.75	-6.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		34,535,056.00	34,535,056.00		34,536,056.00	34,536,056.00	0.0%
After School Education and Safety (ASES)	6010	8590		11,098,260.89	11,098,260.89		8,959,933.37	8,959,933.37	-19.3%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		192,264.86	192,264.86		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		1,283,614.04	1,283,614.04		1,650,222.00	1,650,222.00	28.6%
Arts and Music in Schools (Prop 28)	6770	8590		6,515,322.00	6,515,322.00		6,515,246.00	6,515,246.00	0.0%
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	12,462,397.00	65,668,255.40	78,130,652.40	9,042,064.00	82,946,164.29	91,988,228.29	17.7%
TOTAL, OTHER STATE REVENUE			20,723,757.58	155,687,597.98	176,411,355.56	17,230,237.50	183,477,606.41	200,707,843.91	13.8%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	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	19,643.56	0.00	19,643.56	89,889.00	0.00	89,889.00	357.6%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	28,640.52	0.00	28,640.52	0.00	0.00	0.00	-100.0%
Leases and Rentals		8650	3,379,203.95	699,266.44	4,078,470.39	0.00	400,000.00	400,000.00	-90.2%
Interest		8660	4,202,432.31	0.00	4,202,432.31	2,292,294.53	0.00	2,292,294.53	-45.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,088,824.56)	0.00	(1,088,824.56)	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	533,167.02	0.00	533,167.02	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	562.00	0.00	562.00	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	22,632,677.53	12,751,884.87	35,384,562.40	2,126,183.93	8,479,049.56	10,605,233.49	-70.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		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			29,707,502.33	13,451,151.31	43,158,653.64	4,508,367.46	8,879,049.56	13,387,417.02	-69.0%
TOTAL, REVENUES			528,410,793.90	210,338,147.97	738,748,941.87	518,339,244.96	236,198,042.55	754,537,287.51	2.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	187,780,033.27	63,525,301.31	251,305,334.58	199,771,566.15	56,086,436.99	255,858,003.14	1.8%
Certificated Pupil Support Salaries		1200	21,272,183.12	12,750,340.44	34,022,523.56	25,296,799.80	13,257,720.39	38,554,520.19	13.3%
Certificated Supervisors' and Administrators' Salaries		1300	23,190,420.24	5,250,716.52	28,441,136.76	22,549,085.19	4,640,910.86	27,189,996.05	-4.4%
Other Certificated Salaries		1900	2,355,632.32	16,354,878.10	18,710,510.42	286,223.36	30,741,770.34	31,027,993.70	65.8%
TOTAL, CERTIFICATED SALARIES			234,598,268.95	97,881,236.37	332,479,505.32	247,903,674.50	104,726,838.58	352,630,513.08	6.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	3,038,456.03	19,747,572.33	22,786,028.36	5,638,164.96	40,978,656.56	46,616,821.52	104.6%
Classified Support Salaries		2200	24,493,471.58	13,472,020.67	37,965,492.25	23,631,953.50	16,978,489.32	40,610,442.82	7.0%
Classified Supervisors' and Administrators' Salaries		2300	9,514,843.35	3,751,099.70	13,265,943.05	7,699,578.80	2,796,612.52	10,496,191.32	-20.9%
Clerical, Technical and Office Salaries		2400	22,684,611.29	4,403,537.14	27,088,148.43	20,288,890.29	4,202,814.94	24,491,705.23	-9.6%
Other Classified Salaries		2900	3,777,787.94	3,244,883.50	7,022,671.44	2,054,187.37	4,443,551.19	6,497,738.56	-7.5%
TOTAL, CLASSIFIED SALARIES			63,509,170.19	44,619,113.34	108,128,283.53	59,312,774.92	69,400,124.53	128,712,899.45	19.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	42,181,678.11	46,020,283.99	88,201,962.10	46,210,044.35	74,458,535.54	120,668,579.89	36.8%
PERS		3201-3202	16,026,701.43	11,722,905.22	27,749,606.65	16,514,502.04	19,280,095.43	35,794,597.47	29.0%
OASDI/Medicare/Alternative		3301-3302	8,316,541.76	4,994,584.44	13,311,126.20	9,724,661.75	8,334,091.41	18,058,753.16	35.7%
Health and Welfare Benefits		3401-3402	55,697,583.96	55,185,375.96	110,882,959.92	81,587,226.99	41,774,187.30	123,361,414.29	11.3%
Unemployment Insurance		3501-3502	149,567.93	72,059.15	221,627.08	154,658.46	87,074.09	241,732.55	9.1%
Workers' Compensation		3601-3602	4,448,224.47	2,128,909.83	6,577,134.30	4,648,097.47	2,595,929.18	7,244,026.65	10.1%
OPEB, Allocated		3701-3702	15,620,187.03	7,593,653.27	23,213,840.30	17,496,883.45	12,011,997.54	29,508,880.99	27.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	41,736.67	15,718.71	57,455.38	40,772.07	12,344.12	53,116.19	-7.6%
TOTAL, EMPLOYEE BENEFITS			142,482,221.36	127,733,490.57	270,215,711.93	176,376,846.58	158,554,254.61	334,931,101.19	23.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	2,501,456.01	2,501,456.01	42,553.65	2,800,443.75	2,842,997.40	13.7%
Books and Other Reference Materials		4200	68,603.96	99,707.37	168,311.33	103,658.34	67,290.00	170,948.34	1.6%
Materials and Supplies		4300	4,693,594.79	4,841,547.68	9,535,142.47	8,652,508.47	14,686,709.12	23,339,217.59	144.8%
Noncapitalized Equipment		4400	839,379.70	2,378,960.34	3,218,340.04	695,964.64	3,671,821.92	4,367,786.56	35.7%
Food		4700	0.00	429.58	429.58	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			5,601,578.45	9,822,100.98	15,423,679.43	9,494,685.10	21,226,264.79	30,720,949.89	99.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,536,011.48	97,088,572.27	98,624,583.75	4,142,573.34	54,178,359.54	58,320,932.88	-40.9%
Travel and Conferences		5200	145,342.43	517,413.50	662,755.93	362,775.96	701,002.03	1,063,777.99	60.5%
Dues and Memberships		5300	173,706.94	7,106.95	180,813.89	311,860.64	127,100.00	438,960.64	142.8%
Insurance		5400 - 5499	5,907,166.80	1,225.00	5,908,391.80	5,000.00	0.00	5,000.00	-99.9%
Operations and Housekeeping Services		5500	15,377,222.04	2,340.10	15,379,562.14	15,453,457.00	81,000.00	15,534,457.00	1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,303,729.33	340,016.26	1,643,745.59	2,051,574.00	485,704.78	2,537,278.78	54.4%
Transfers of Direct Costs		5710	(205,771.09)	205,771.09	0.00	(817,040.53)	817,040.53	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,470,612.34)	21,725.80	(2,448,886.54)	(1,540,588.12)	(91,701.22)	(1,632,289.34)	-33.3%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	20,855,524.94	20,729,073.21	41,584,598.15	26,162,911.58	15,683,422.62	41,846,334.20	0.6%
Communications		5900	1,320,924.27	14,593.67	1,335,517.94	1,525,792.32	28,851.50	1,554,643.82	16.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			43,943,244.80	118,927,837.85	162,871,082.65	47,658,316.19	72,010,779.78	119,669,095.97	-26.5%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Land Improvements		6170	0.00	187,290.44	187,290.44	0.00	295,000.00	295,000.00	57.5%
Buildings and Improvements of Buildings		6200	18,079.93	242,744.12	260,824.05	0.00	333,900.00	333,900.00	28.0%
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	1,072,453.40	5,585,688.57	6,658,141.97	441,609.00	300,000.00	741,609.00	-88.9%
Equipment Replacement		6500	0.00	0.00	0.00	37,800.00	20,000.00	57,800.00	New
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			1,090,533.33	6,015,723.13	7,106,256.46	479,409.00	948,900.00	1,428,309.00	-79.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	49,220.00	0.00	49,220.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,210,066.00	0.00	1,210,066.00	0.00	0.00	0.00	-100.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	8,643.56	0.00	8,643.56	10,500.00	0.00	10,500.00	21.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,267,929.56	0.00	1,267,929.56	10,500.00	0.00	10,500.00	-99.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(10,727,133.24)	10,727,133.24	0.00	(14,999,847.05)	14,999,847.05	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,006,995.36)	0.00	(2,006,995.36)	(2,399,809.00)	0.00	(2,399,809.00)	19.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(12,734,128.60)	10,727,133.24	(2,006,995.36)	(17,399,656.05)	14,999,847.05	(2,399,809.00)	19.6%
TOTAL, EXPENDITURES			479,758,818.04	415,726,635.48	895,485,453.52	523,836,550.24	441,867,009.34	965,703,559.58	7.8%
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	2,986,272.68	0.00	2,986,272.68	2,736,682.42	0.00	2,736,682.42	-8.4%
(a) TOTAL, INTERFUND TRANSFERS IN			2,986,272.68	0.00	2,986,272.68	2,736,682.42	0.00	2,736,682.42	-8.4%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	146,354.80	0.00	146,354.80	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	2,646,865.39	0.00	2,646,865.39	315,798.70	0.00	315,798.70	-88.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,793,220.19	0.00	2,793,220.19	315,798.70	0.00	315,798.70	-88.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(200,301,277.30)	200,301,277.30	0.00	(218,720,812.13)	218,720,812.13	0.00	0.0%
Contributions from Restricted Revenues		8990	22,022,446.40	(22,022,446.40)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(178,278,830.90)	178,278,830.90	0.00	(218,720,812.13)	218,720,812.13	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(178,085,778.41)	178,278,830.90	193,052.49	(216,299,928.41)	218,720,812.13	2,420,883.72	1,154.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	477,332,270.66	3,103,536.00	480,435,806.66	496,600,640.00	2,930,029.00	499,530,669.00	4.0%
2) Federal Revenue		8100-8299	647,263.33	38,095,862.68	38,743,126.01	0.00	40,911,357.58	40,911,357.58	5.6%
3) Other State Revenue		8300-8599	20,723,757.58	155,687,597.98	176,411,355.56	17,230,237.50	183,477,606.41	200,707,843.91	13.8%
4) Other Local Revenue		8600-8799	29,707,502.33	13,451,151.31	43,158,653.64	4,508,367.46	8,879,049.56	13,387,417.02	-69.0%
5) TOTAL, REVENUES			528,410,793.90	210,338,147.97	738,748,941.87	518,339,244.96	236,198,042.55	754,537,287.51	2.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		277,564,599.08	271,979,459.47	549,544,058.55	317,237,563.80	271,980,703.75	589,218,267.55	7.2%
2) Instruction - Related Services	2000-2999		66,213,397.99	43,899,037.01	110,112,435.00	64,759,821.29	51,353,146.40	116,112,967.69	5.4%
3) Pupil Services	3000-3999		57,317,250.57	52,628,519.70	109,945,770.27	67,959,200.42	71,783,374.49	139,742,574.91	27.1%
4) Ancillary Services	4000-4999		2,998,175.66	5,228,621.85	8,226,797.51	9,091,625.76	3,375,665.21	12,467,290.97	51.5%
5) Community Services	5000-5999		144,951.21	184,454.28	329,405.49	0.00	50,000.00	50,000.00	-84.8%
6) Enterprise	6000-6999		12,030.00	4,943.83	16,973.83	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		25,973,588.21	13,386,946.56	39,360,534.77	16,741,181.31	15,343,203.67	32,084,384.98	-18.5%
8) Plant Services	8000-8999		48,266,895.76	28,414,652.78	76,681,548.54	48,036,657.66	27,980,915.82	76,017,573.48	-0.9%
9) Other Outgo	9000-9999	Except 7600-7699	1,267,929.56	0.00	1,267,929.56	10,500.00	0.00	10,500.00	-99.2%
10) TOTAL, EXPENDITURES			479,758,818.04	415,726,635.48	895,485,453.52	523,836,550.24	441,867,009.34	965,703,559.58	7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			48,651,975.86	(205,388,487.51)	(156,736,511.65)	(5,497,305.28)	(205,668,966.79)	(211,166,272.07)	34.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,986,272.68	0.00	2,986,272.68	2,736,682.42	0.00	2,736,682.42	-8.4%
b) Transfers Out		7600-7629	2,793,220.19	0.00	2,793,220.19	315,798.70	0.00	315,798.70	-88.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(178,278,830.90)	178,278,830.90	0.00	(218,720,812.13)	218,720,812.13	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(178,085,778.41)	178,278,830.90	193,052.49	(216,299,928.41)	218,720,812.13	2,420,883.72	1,154.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(129,433,802.55)	(27,109,656.61)	(156,543,459.16)	(221,797,233.69)	13,051,845.34	(208,745,388.35)	33.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	62,354,384.48	94,775,273.90	157,129,658.38	(67,079,418.07)	67,665,617.29	586,199.22	-99.6%
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)			62,354,384.48	94,775,273.90	157,129,658.38	(67,079,418.07)	67,665,617.29	586,199.22	-99.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,354,384.48	94,775,273.90	157,129,658.38	(67,079,418.07)	67,665,617.29	586,199.22	-99.6%
2) Ending Balance, June 30 (E + F1e)			(67,079,418.07)	67,665,617.29	586,199.22	(288,876,651.76)	80,717,462.63	(208,159,189.13)	-35,610.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	95,544.49	0.00	95,544.49	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	67,665,617.29	67,665,617.29	0.00	81,132,310.25	81,132,310.25	19.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(67,324,962.56)	0.00	(67,324,962.56)	(288,876,651.76)	(414,847.62)	(289,291,499.38)	329.7%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	25,246,638.29	34,696,499.17
4201	ESSA: Title III, Immigrant Student Program	0.00	257,909.00
6211	Literacy Coaches and Reading Specialists Grant Program	2,371,045.89	942,333.96
6300	Lottery: Instructional Materials	3,569,585.54	3,569,585.54
6332	CA Community Schools Partnership Act - Implementation Grant	5,650,222.14	5,598,195.68
6383	Golden State Pathways Program	229,041.51	161,683.51
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	8,912,292.65	8,633,328.23
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	59,513.49	59,513.49
7029	Child Nutrition: Food Service Staff Training Funds	140,034.31	140,034.31
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	305,762.54	305,762.54
7034	Child Nutrition: Commercial Dishwasher Grant	5,660.00	5,660.00
7041	Child Nutrition: Kitchen Infrastructure Upgrades, Staffing, Training, and Procurement Funds (2025 KIT Funds)	1,248,459.23	1,248,459.23
7042	Child Nutrition: Food Service Staff Retention & Recruitment Funds (2025 KIT Funds)	108,415.89	108,415.89
7339	Dual Enrollment Opportunities	49,535.42	49,535.42
7399	LCFF Equity Multiplier	11,706,593.56	11,706,593.56
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	7,319,009.83	4,177,440.34
9010	Other Restricted Local	743,807.00	9,471,360.38
Total, Restricted Balance		67,665,617.29	81,132,310.25

SPECIAL REVENUE FUNDS

Special Revenue Funds Definition

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This classification includes the Student Activity Fund, Charter Schools Fund, Adult Education Fund, Child Development Fund, and Cafeteria Fund.

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	841,091.87	0.00	-100.0%
5) TOTAL, REVENUES			841,091.87	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	1,068,417.97	0.00	-100.0%
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			1,068,417.97	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(227,326.10)	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)			(227,326.10)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,670,478.54	1,443,152.44	-13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,670,478.54	1,443,152.44	-13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,670,478.54	1,443,152.44	-13.6%
2) Ending Balance, June 30 (E + F1e)			1,443,152.44	1,443,152.44	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	5,934.00	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	1,437,218.44	1,443,152.44	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,437,218.44		
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	5,934.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,443,152.44		
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	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)			1,443,152.44		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	841,091.87	0.00	-100.0%
TOTAL, REVENUES			841,091.87	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	1,068,417.97	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,068,417.97	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,068,417.97	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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	841,091.87	0.00	-100.0%
5) TOTAL, REVENUES			841,091.87	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		1,068,417.97	0.00	-100.0%
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			1,068,417.97	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(227,326.10)	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)			(227,326.10)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,670,478.54	1,443,152.44	-13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,670,478.54	1,443,152.44	-13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,670,478.54	1,443,152.44	-13.6%
2) Ending Balance, June 30 (E + F1e)			1,443,152.44	1,443,152.44	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	5,934.00	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	1,437,218.44	1,443,152.44	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
8210	Student Activity Funds	1,437,218.44	1,443,152.44
Total, Restricted Balance		1,437,218.44	1,443,152.44

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	18,567,135.00	18,299,418.59	-1.4%
2) Federal Revenue		8100-8299	424,727.21	370,550.00	-12.8%
3) Other State Revenue		8300-8599	4,486,508.38	4,550,164.51	1.4%
4) Other Local Revenue		8600-8799	424,045.30	0.00	-100.0%
5) TOTAL, REVENUES			23,902,415.89	23,220,133.10	-2.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	10,648,103.72	9,241,619.43	-13.2%
2) Classified Salaries		2000-2999	1,958,055.41	1,863,435.21	-4.8%
3) Employee Benefits		3000-3999	7,522,510.83	8,084,118.83	7.5%
4) Books and Supplies		4000-4999	233,080.38	145,167.87	-37.7%
5) Services and Other Operating Expenditures		5000-5999	4,313,203.66	3,426,961.77	-20.5%
6) Capital Outlay		6000-6999	18,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	207,972.91	24,945.61	-88.0%
9) TOTAL, EXPENDITURES			24,900,926.91	22,786,248.72	-8.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(998,511.02)	433,884.38	-143.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,986,272.68	2,736,682.42	-8.4%
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			(2,986,272.68)	(2,736,682.42)	-8.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,984,783.70)	(2,302,798.04)	-42.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,703,315.74	8,718,532.04	-31.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,703,315.74	8,718,532.04	-31.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,703,315.74	8,718,532.04	-31.4%
2) Ending Balance, June 30 (E + F1e)			8,718,532.04	6,415,734.00	-26.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,351,089.88	3,146,624.63	-6.1%
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	5,367,442.16	3,269,109.37	-39.1%
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	10,482,574.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	45,367.00		
b) in Banks		9120	699.85		
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	248,425.88		
4) Due from Grantor Government		9290	1,042,277.06		
5) Due from Other Funds		9310	894,970.75		
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			12,714,315.10		
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	1,014,691.76		
2) Due to Grantor Governments		9590	2,301,966.63		
3) Due to Other Funds		9610	516,531.96		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	162,592.71		
6) TOTAL, LIABILITIES			3,995,783.06		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			8,718,532.04		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	9,627,174.00	10,617,772.59	10.3%
Education Protection Account State Aid - Current Year		8012	4,698,317.00	3,820,193.00	-18.7%
State Aid - Prior Years		8019	(247,584.00)	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	4,489,228.00	3,861,453.00	-14.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			18,567,135.00	18,299,418.59	-1.4%
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	424,727.21	370,550.00	-12.8%
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%
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			424,727.21	370,550.00	-12.8%
OTHER STATE REVENUE					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	45,437.00	39,784.51	-12.4%
Lottery - Unrestricted and Instructional Materials		8560	405,611.98	339,728.00	-16.2%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	1,929,888.00	2,247,875.00	16.5%
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	275,056.00	251,283.00	-8.6%
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	1,830,515.40	1,671,494.00	-8.7%
TOTAL, OTHER STATE REVENUE			4,486,508.38	4,550,164.51	1.4%
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	499,667.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(62,786.96)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	(12,834.74)	0.00	-100.0%
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			424,045.30	0.00	-100.0%
TOTAL, REVENUES			23,902,415.89	23,220,133.10	-2.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	8,924,159.13	7,553,333.60	-15.4%
Certificated Pupil Support Salaries		1200	422,849.09	790,536.35	87.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,166,601.55	848,848.48	-27.2%
Other Certificated Salaries		1900	134,493.95	48,901.00	-63.6%
TOTAL, CERTIFICATED SALARIES			10,648,103.72	9,241,619.43	-13.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	368,654.81	364,179.94	-1.2%
Classified Support Salaries		2200	633,515.50	526,484.15	-16.9%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	761,481.86	727,585.63	-4.5%
Other Classified Salaries		2900	194,403.24	245,185.49	26.1%
TOTAL, CLASSIFIED SALARIES			1,958,055.41	1,863,435.21	-4.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,847,122.11	3,315,099.53	16.4%
PERS		3201-3202	496,139.59	492,452.96	-0.7%
OASDI/Medicare/Alternative		3301-3302	305,502.70	331,166.11	8.4%
Health and Welfare Benefits		3401-3402	3,022,112.17	3,119,447.87	3.2%
Unemployment Insurance		3501-3502	6,276.10	5,537.42	-11.8%
Workers' Compensation		3601-3602	188,761.58	166,512.15	-11.8%
OPEB, Allocated		3701-3702	655,020.50	652,800.59	-0.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,576.08	1,102.20	-30.1%
TOTAL, EMPLOYEE BENEFITS			7,522,510.83	8,084,118.83	7.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	1,130.39	20,503.08	1,713.8%
Books and Other Reference Materials		4200	12,065.02	0.00	-100.0%
Materials and Supplies		4300	178,118.71	124,164.79	-30.3%
Noncapitalized Equipment		4400	41,766.26	500.00	-98.8%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			233,080.38	145,167.87	-37.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	1,181,169.66	554,000.00	-53.1%
Travel and Conferences		5200	55,381.54	3,000.00	-94.6%
Dues and Memberships		5300	6,545.00	1,300.00	-80.1%
Insurance		5400-5499	350.00	0.00	-100.0%
Operations and Housekeeping Services		5500	358,619.97	542,965.80	51.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,197.86	16,782.00	-20.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,791,879.62	1,576,189.34	-12.0%
Professional/Consulting Services and Operating Expenditures		5800-5899	896,240.76	730,004.63	-18.5%
Communications		5900	1,819.25	2,720.00	49.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,313,203.66	3,426,961.77	-20.5%
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	18,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			18,000.00	0.00	-100.0%
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%
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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	207,972.91	24,945.61	-88.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			207,972.91	24,945.61	-88.0%
TOTAL, EXPENDITURES			24,900,926.91	22,786,248.72	-8.5%
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	2,986,272.68	2,736,682.42	-8.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,986,272.68	2,736,682.42	-8.4%
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)			(2,986,272.68)	(2,736,682.42)	-8.4%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	18,567,135.00	18,299,418.59	-1.4%
2) Federal Revenue		8100-8299	424,727.21	370,550.00	-12.8%
3) Other State Revenue		8300-8599	4,486,508.38	4,550,164.51	1.4%
4) Other Local Revenue		8600-8799	424,045.30	0.00	-100.0%
5) TOTAL, REVENUES			23,902,415.89	23,220,133.10	-2.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		17,312,855.41	15,420,390.32	-10.9%
2) Instruction - Related Services	2000-2999		4,483,359.84	3,778,980.49	-15.7%
3) Pupil Services	3000-3999		788,158.93	1,447,095.55	83.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		374,268.03	159,396.01	-57.4%
8) Plant Services	8000-8999		1,942,284.70	1,980,386.35	2.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			24,900,926.91	22,786,248.72	-8.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(998,511.02)	433,884.38	-143.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,986,272.68	2,736,682.42	-8.4%
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			(2,986,272.68)	(2,736,682.42)	-8.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,984,783.70)	(2,302,798.04)	-42.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,703,315.74	8,718,532.04	-31.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,703,315.74	8,718,532.04	-31.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,703,315.74	8,718,532.04	-31.4%
2) Ending Balance, June 30 (E + F1e)			8,718,532.04	6,415,734.00	-26.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,351,089.88	3,146,624.63	-6.1%
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	5,367,442.16	3,269,109.37	-39.1%
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
2600	Expanded Learning Opportunities Program	1,694,175.73	1,741,432.79
6019	Student Support and Professional Development Discretionary Block Grant	97,019.92	97,019.92
6300	Lottery: Instructional Materials	569,458.09	581,298.35
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	413,460.14	339,892.58
7311	Classified School Employee Professional Development Block Grant	5,451.56	5,451.56
7339	Dual Enrollment Opportunities	267,242.23	77,247.22
7399	LCFF Equity Multiplier	60,837.78	60,837.78
7435	Learning Recovery Emergency Block Grant	198,427.09	198,427.09
7810	Other Restricted State	38,673.00	38,673.00
9010	Other Restricted Local	6,344.34	6,344.34
Total, Restricted Balance		3,351,089.88	3,146,624.63

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	1,384,333.93	1,295,509.52	-6.4%
3) Other State Revenue		8300-8599	1,920,276.88	1,820,745.00	-5.2%
4) Other Local Revenue		8600-8799	1,233,169.27	1,053,479.00	-14.6%
5) TOTAL, REVENUES			4,537,780.08	4,169,733.52	-8.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,026,183.63	1,088,463.79	-46.3%
2) Classified Salaries		2000-2999	1,897,953.04	1,177,543.82	-38.0%
3) Employee Benefits		3000-3999	2,536,265.81	1,686,219.55	-33.5%
4) Books and Supplies		4000-4999	348,908.22	197,592.75	-43.4%
5) Services and Other Operating Expenditures		5000-5999	990,792.77	206,530.00	-79.2%
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	90,487.66	0.00	-100.0%
9) TOTAL, EXPENDITURES			7,890,591.13	4,356,349.91	-44.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,352,811.05)	(186,616.39)	-94.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,895,904.38	315,798.70	-89.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,895,904.38	315,798.70	-89.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(456,906.67)	129,182.31	-128.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	571,941.29	115,034.62	-79.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			571,941.29	115,034.62	-79.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			571,941.29	115,034.62	-79.9%
2) Ending Balance, June 30 (E + F1e)			115,034.62	244,216.93	112.3%
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	128,682.62	265,114.11	106.0%
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	(13,648.00)	(20,897.18)	53.1%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(3,349,970.85)		
1) Fair Value Adjustment to Cash in County Treasury		9111	(13,648.00)		
b) in Banks		9120	265,090.80		
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	24,804.93		
4) Due from Grantor Government		9290	949,675.88		
5) Due from Other Funds		9310	2,634,615.17		
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			510,567.93		
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	249,251.17		
2) Due to Grantor Governments		9590	15,461.26		
3) Due to Other Funds		9610	130,820.88		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			395,533.31		
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)			115,034.62		
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	583,637.21	594,750.00	1.9%
All Other Federal Revenue	All Other	8290	800,696.72	700,759.52	-12.5%
TOTAL, FEDERAL REVENUE			1,384,333.93	1,295,509.52	-6.4%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,712,473.88	1,643,640.00	-4.0%
All Other State Revenue	All Other	8590	207,803.00	177,105.00	-14.8%
TOTAL, OTHER STATE REVENUE			1,920,276.88	1,820,745.00	-5.2%
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	(36,074.00)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	13,343.97	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	1,061,979.45	756,000.00	-28.8%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	193,919.85	297,479.00	53.4%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,233,169.27	1,053,479.00	-14.6%
TOTAL, REVENUES			4,537,780.08	4,169,733.52	-8.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,612,768.09	794,752.38	-50.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	413,415.54	293,711.41	-29.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,026,183.63	1,088,463.79	-46.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	290,888.52	94,038.63	-67.7%
Classified Support Salaries		2200	932,220.94	747,999.39	-19.8%
Classified Supervisors' and Administrators' Salaries		2300	213,706.12	111,830.40	-47.7%
Clerical, Technical and Office Salaries		2400	461,137.46	186,023.40	-59.7%
Other Classified Salaries		2900	0.00	37,652.00	New
TOTAL, CLASSIFIED SALARIES			1,897,953.04	1,177,543.82	-38.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	464,516.91	384,466.01	-17.2%
PERS		3201-3202	500,229.71	313,783.37	-37.3%
OASDI/Medicare/Alternative		3301-3302	178,423.40	114,650.28	-35.7%
Health and Welfare Benefits		3401-3402	1,086,794.07	680,419.21	-37.4%
Unemployment Insurance		3501-3502	1,969.20	1,129.59	-42.6%
Workers' Compensation		3601-3602	59,274.83	33,990.40	-42.7%
OPEB, Allocated		3701-3702	244,583.79	157,536.49	-35.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	473.90	244.20	-48.5%
TOTAL, EMPLOYEE BENEFITS			2,536,265.81	1,686,219.55	-33.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	5,351.76	0.00	-100.0%
Materials and Supplies		4300	200,410.93	197,592.75	-1.4%
Noncapitalized Equipment		4400	143,145.53	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			348,908.22	197,592.75	-43.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	643,110.08	0.00	-100.0%
Travel and Conferences		5200	18,034.50	4,000.00	-77.8%
Dues and Memberships		5300	1,270.00	1,270.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	109,927.70	31,619.00	-71.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,712.68	15,550.00	-16.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	124.59	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	199,613.22	154,091.00	-22.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			990,792.77	206,530.00	-79.2%
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	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, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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	90,487.66	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			90,487.66	0.00	-100.0%
TOTAL, EXPENDITURES			7,890,591.13	4,356,349.91	-44.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,895,904.38	315,798.70	-89.1%
(a) TOTAL, INTERFUND TRANSFERS IN			2,895,904.38	315,798.70	-89.1%
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)			2,895,904.38	315,798.70	-89.1%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,384,333.93	1,295,509.52	-6.4%
3) Other State Revenue		8300-8599	1,920,276.88	1,820,745.00	-5.2%
4) Other Local Revenue		8600-8799	1,233,169.27	1,053,479.00	-14.6%
5) TOTAL, REVENUES			4,537,780.08	4,169,733.52	-8.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,136,036.00	1,924,480.39	-53.5%
2) Instruction - Related Services	2000-2999		1,968,695.99	1,103,592.02	-43.9%
3) Pupil Services	3000-3999		930,940.35	888,014.26	-4.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		90,487.66	0.00	-100.0%
8) Plant Services	8000-8999		764,431.13	440,263.24	-42.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,890,591.13	4,356,349.91	-44.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,352,811.05)	(186,616.39)	-94.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,895,904.38	315,798.70	-89.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,895,904.38	315,798.70	-89.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(456,906.67)	129,182.31	-128.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	571,941.29	115,034.62	-79.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			571,941.29	115,034.62	-79.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			571,941.29	115,034.62	-79.9%
2) Ending Balance, June 30 (E + F1e)			115,034.62	244,216.93	112.3%
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	128,682.62	265,114.11	106.0%
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	(13,648.00)	(20,897.18)	53.1%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5810	Other Restricted Federal	2,779.24	0.00
6371	CalWORKs for ROCP or Adult Education	56,464.54	56,464.54
6391	Adult Education Program	0.00	106,605.05
9010	Other Restricted Local	69,438.84	102,044.52
Total, Restricted Balance		128,682.62	265,114.11

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,100,576.77	6,805,045.20	-4.2%
3) Other State Revenue		8300-8599	8,445,588.52	9,037,869.64	7.0%
4) Other Local Revenue		8600-8799	1,190,795.43	618,867.19	-48.0%
5) TOTAL, REVENUES			16,736,960.72	16,461,782.03	-1.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	5,410,010.24	4,641,064.55	-14.2%
2) Classified Salaries		2000-2999	3,547,757.45	3,089,335.04	-12.9%
3) Employee Benefits		3000-3999	6,549,115.87	6,199,052.79	-5.3%
4) Books and Supplies		4000-4999	197,317.01	1,005,839.67	409.8%
5) Services and Other Operating Expenditures		5000-5999	235,378.45	569,369.17	141.9%
6) Capital Outlay		6000-6999	129,856.84	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	629,380.15	957,120.81	52.1%
9) TOTAL, EXPENDITURES			16,698,816.01	16,461,782.03	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			38,144.71	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	146,354.80	0.00	-100.0%
b) Transfers Out		7600-7629	249,038.99	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			(102,684.19)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(64,539.48)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,367,519.84	4,302,980.36	-1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,367,519.84	4,302,980.36	-1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,367,519.84	4,302,980.36	-1.5%
2) Ending Balance, June 30 (E + F1e)			4,302,980.36	4,302,980.36	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	4,118,658.23	4,118,658.23	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	184,322.13	184,322.13	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	6,186,611.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	25,515.00		
b) in Banks		9120	33,912.27		
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	672,490.46		
4) Due from Grantor Government		9290	1,097,774.75		
5) Due from Other Funds		9310	146,354.80		
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			8,162,658.99		
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	581,742.62		
2) Due to Grantor Governments		9590	48,967.61		
3) Due to Other Funds		9610	136,041.53		
4) Current Loans		9640			
5) Unearned Revenue		9650	3,092,926.87		
6) TOTAL, LIABILITIES			3,859,678.63		
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)			4,302,980.36		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	7,100,576.77	6,805,045.20	-4.2%
TOTAL, FEDERAL REVENUE			7,100,576.77	6,805,045.20	-4.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	8,045,783.53	7,371,228.00	-8.4%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	399,804.99	1,666,641.64	316.9%
TOTAL, OTHER STATE REVENUE			8,445,588.52	9,037,869.64	7.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	228,170.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(5,404.81)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	106,450.89	534,867.19	402.5%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	861,579.35	84,000.00	-90.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,190,795.43	618,867.19	-48.0%
TOTAL, REVENUES			16,736,960.72	16,461,782.03	-1.6%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Certificated Teachers' Salaries		1100	4,412,947.88	3,454,649.09	-21.7%
Certificated Pupil Support Salaries		1200	395,081.68	604,686.53	53.1%
Certificated Supervisors' and Administrators' Salaries		1300	542,113.06	571,180.20	5.4%
Other Certificated Salaries		1900	59,867.62	10,548.73	-82.4%
TOTAL, CERTIFICATED SALARIES			5,410,010.24	4,641,064.55	-14.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,383,523.06	1,362,898.71	-1.5%
Classified Support Salaries		2200	1,255,714.53	1,039,778.57	-17.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	781,500.93	556,153.18	-28.8%
Other Classified Salaries		2900	127,018.93	130,504.58	2.7%
TOTAL, CLASSIFIED SALARIES			3,547,757.45	3,089,335.04	-12.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,131,100.46	1,474,343.17	30.3%
PERS		3201-3202	1,141,100.58	1,058,689.07	-7.2%
OASDI/Medicare/Alternative		3301-3302	425,535.13	393,703.10	-7.5%
Health and Welfare Benefits		3401-3402	3,103,233.14	2,616,051.29	-15.7%
Unemployment Insurance		3501-3502	2,501.53	3,865.89	54.5%
Workers' Compensation		3601-3602	136,172.64	116,300.69	-14.6%
OPEB, Allocated		3701-3702	608,494.05	535,380.18	-12.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	978.34	719.40	-26.5%
TOTAL, EMPLOYEE BENEFITS			6,549,115.87	6,199,052.79	-5.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	180,249.13	961,973.04	433.7%
Noncapitalized Equipment		4400	17,067.88	43,866.63	157.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			197,317.01	1,005,839.67	409.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	14,017.46	0.00	-100.0%
Travel and Conferences		5200	53,823.60	231,288.18	329.7%
Dues and Memberships		5300	360.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	80,000.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,373.68	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	72,918.06	48,000.00	-34.2%
Professional/Consulting Services and Operating Expenditures		5800	84,865.82	206,580.99	143.4%
Communications		5900	19.83	3,500.00	17,550.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			235,378.45	569,369.17	141.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	90,150.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	39,706.84	0.00	-100.0%
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			129,856.84	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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	629,380.15	957,120.81	52.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			629,380.15	957,120.81	52.1%
TOTAL, EXPENDITURES			16,698,816.01	16,461,782.03	-1.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	146,354.80	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			146,354.80	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	249,038.99	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			249,038.99	0.00	-100.0%
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)			(102,684.19)	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	7,100,576.77	6,805,045.20	-4.2%
3) Other State Revenue		8300-8599	8,445,588.52	9,037,869.64	7.0%
4) Other Local Revenue		8600-8799	1,190,795.43	618,867.19	-48.0%
5) TOTAL, REVENUES			16,736,960.72	16,461,782.03	-1.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		10,000,008.47	9,420,378.54	-5.8%
2) Instruction - Related Services	2000-2999		4,836,723.90	4,526,341.03	-6.4%
3) Pupil Services	3000-3999		746,377.72	1,148,235.76	53.8%
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		629,380.15	957,120.81	52.1%
8) Plant Services	8000-8999		486,325.77	409,705.89	-15.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			16,698,816.01	16,461,782.03	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			38,144.71	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	146,354.80	0.00	-100.0%
b) Transfers Out		7600-7629	249,038.99	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			(102,684.19)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(64,539.48)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,367,519.84	4,302,980.36	-1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,367,519.84	4,302,980.36	-1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,367,519.84	4,302,980.36	-1.5%
2) Ending Balance, June 30 (E + F1e)			4,302,980.36	4,302,980.36	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	4,118,658.23	4,118,658.23	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	184,322.13	184,322.13	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
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	22,029.58	22,029.58
5059	Early Education: ARP California State Preschool Program One-time Stipend	195,495.01	195,495.01
5066	Early Education: ARP California State Preschool Program - Rate Supplements	505,129.81	505,129.81
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	71,890.41	71,890.41
6130	Early Education: Center-Based Reserve Account	134,523.42	134,523.42
7810	Other Restricted State	3,189,590.00	3,189,590.00
Total, Restricted Balance		4,118,658.23	4,118,658.23

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	30,969,340.71	41,431,512.99	33.8%
3) Other State Revenue		8300-8599	9,239,632.48	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,012,233.40	0.00	-100.0%
5) TOTAL, REVENUES			41,221,206.59	41,431,512.99	0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	15,042,764.23	16,056,267.55	6.7%
3) Employee Benefits		3000-3999	9,803,761.68	11,265,808.39	14.9%
4) Books and Supplies		4000-4999	14,379,134.66	11,336,356.63	-21.2%
5) Services and Other Operating Expenditures		5000-5999	619,607.13	854,337.94	37.9%
6) Capital Outlay		6000-6999	22,759.47	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	1,079,154.64	1,417,742.58	31.4%
9) TOTAL, EXPENDITURES			40,947,181.81	40,930,513.09	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			274,024.78	500,999.90	82.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			274,024.78	500,999.90	82.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,489,022.05	11,763,046.83	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,489,022.05	11,763,046.83	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,489,022.05	11,763,046.83	2.4%
2) Ending Balance, June 30 (E + F1e)			11,763,046.83	12,264,046.73	4.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	1,424,037.50	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	10,362,184.18	12,283,305.95	18.5%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(25,174.85)	(19,259.22)	-23.5%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,601,569.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	7,087.00		
b) in Banks		9120	153,444.49		
c) in Revolving Cash Account		9130	2,000.00		
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	14,649.97		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	9,914,758.99		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	22,917.04		
6) Stores		9320	1,424,037.50		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			13,140,464.73		
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	777,004.10		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	445,857.07		
4) Current Loans		9640			
5) Unearned Revenue		9650	154,556.73		
6) TOTAL, LIABILITIES			1,377,417.90		
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)			11,763,046.83		
FEDERAL REVENUE					
Child Nutrition Programs		8220	28,357,509.66	41,431,512.99	46.1%
Donated Food Commodities		8221	2,596,418.95	0.00	-100.0%
All Other Federal Revenue		8290	15,412.10	0.00	-100.0%
TOTAL, FEDERAL REVENUE			30,969,340.71	41,431,512.99	33.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	9,066,863.14	0.00	-100.0%
All Other State Revenue		8590	172,769.34	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			9,239,632.48	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	32,926.47	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	110,961.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(12,172.22)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	880,518.15	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,012,233.40	0.00	-100.0%
TOTAL, REVENUES			41,221,206.59	41,431,512.99	0.5%
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	13,190,062.82	14,059,248.70	6.6%
Classified Supervisors' and Administrators' Salaries		2300	980,593.01	1,047,031.32	6.8%
Clerical, Technical and Office Salaries		2400	872,108.40	949,987.53	8.9%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			15,042,764.23	16,056,267.55	6.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,883,594.57	3,444,215.90	19.4%
OASDI/Medicare/Alternative		3301-3302	1,062,069.23	1,145,790.41	7.9%
Health and Welfare Benefits		3401-3402	4,727,930.84	5,358,791.93	13.3%
Unemployment Insurance		3501-3502	7,365.78	8,003.34	8.7%
Workers' Compensation		3601-3602	222,656.58	240,843.59	8.2%
OPEB, Allocated		3701-3702	897,982.70	1,066,143.56	18.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,161.98	2,019.66	-6.6%
TOTAL, EMPLOYEE BENEFITS			9,803,761.68	11,265,808.39	14.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	990,303.22	1,474,237.03	48.9%
Noncapitalized Equipment		4400	151,530.36	155,000.00	2.3%
Food		4700	13,237,301.08	9,707,119.60	-26.7%
TOTAL, BOOKS AND SUPPLIES			14,379,134.66	11,336,356.63	-21.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	92,180.04	100,000.00	8.5%
Travel and Conferences		5200	5,840.12	14,200.00	143.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	233,412.15	66,000.00	-71.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	70,970.19	223,707.00	215.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(152,501.20)	(6,900.00)	-95.5%
Professional/Consulting Services and Operating Expenditures		5800	364,079.50	454,910.94	24.9%
Communications		5900	5,626.33	2,420.00	-57.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			619,607.13	854,337.94	37.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	22,759.47	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			22,759.47	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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,079,154.64	1,417,742.58	31.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,079,154.64	1,417,742.58	31.4%
TOTAL, EXPENDITURES			40,947,181.81	40,930,513.09	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	30,969,340.71	41,431,512.99	33.8%
3) Other State Revenue		8300-8599	9,239,632.48	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,012,233.40	0.00	-100.0%
5) TOTAL, REVENUES			41,221,206.59	41,431,512.99	0.5%
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		39,453,714.24	39,236,691.58	-0.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,079,154.64	1,417,742.58	31.4%
8) Plant Services	8000-8999		414,312.93	276,078.93	-33.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			40,947,181.81	40,930,513.09	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			274,024.78	500,999.90	82.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			274,024.78	500,999.90	82.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,489,022.05	11,763,046.83	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,489,022.05	11,763,046.83	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,489,022.05	11,763,046.83	2.4%
2) Ending Balance, June 30 (E + F1e)			11,763,046.83	12,264,046.73	4.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	1,424,037.50	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	10,362,184.18	12,283,305.95	18.5%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(25,174.85)	(19,259.22)	-23.5%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	0.00	1,355,237.42
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	7,789,818.13	8,355,702.48
5330	Child Nutrition: Summer Food Service Program Operations	2,572,366.05	2,572,366.05
Total, Restricted Balance		10,362,184.18	12,283,305.95

CAPITAL PROJECTS FUNDS

Capital Projects Funds Definition

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Building Fund, Capital Facilities Funds, County School Fund, and Capital Project Fund for Blended Components Units.

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	13,188,957.06	8,672,747.00	-34.2%
5) TOTAL, REVENUES			13,188,957.06	8,672,747.00	-34.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,331,765.51	1,701,251.83	27.7%
3) Employee Benefits		3000-3999	815,717.99	965,657.11	18.4%
4) Books and Supplies		4000-4999	6,760,841.59	8,672,747.00	28.3%
5) Services and Other Operating Expenditures		5000-5999	6,688,077.78	75,000.00	-98.9%
6) Capital Outlay		6000-6999	234,125,475.15	121,240,661.21	-48.2%
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			249,721,878.02	132,655,317.15	-46.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(236,532,920.96)	(123,982,570.15)	-47.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	408,676,898.11	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			408,676,898.11	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			172,143,977.15	(123,982,570.15)	-172.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	203,187,817.50	376,550,076.65	85.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			203,187,817.50	376,550,076.65	85.3%
d) Other Restatements		9795	1,218,282.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			204,406,099.50	376,550,076.65	84.2%
2) Ending Balance, June 30 (E + F1e)			376,550,076.65	252,567,506.50	-32.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	373,550,076.65	249,567,506.50	-33.2%
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	3,000,000.00	3,000,000.00	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	59,006,762.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	253,950.00		
b) in Banks		9120	357,288.83		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	324,156,928.20		
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	1,437,437.00		
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			385,212,366.89		
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	8,145,551.52		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	516,738.72		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			8,662,290.24		
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)			376,550,076.65		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,611,058.43	8,672,747.00	-18.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(457,581.37)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	3,035,480.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,188,957.06	8,672,747.00	-34.2%
TOTAL, REVENUES			13,188,957.06	8,672,747.00	-34.2%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	31,930.24	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	781,871.20	1,049,919.14	34.3%
Clerical, Technical and Office Salaries		2400	517,731.18	651,332.69	25.8%
Other Classified Salaries		2900	232.89	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,331,765.51	1,701,251.83	27.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	338,745.42	415,157.73	22.6%
OASDI/Medicare/Alternative		3301-3302	98,964.66	117,594.04	18.8%
Health and Welfare Benefits		3401-3402	302,381.73	339,996.45	12.4%
Unemployment Insurance		3501-3502	659.30	773.57	17.3%
Workers' Compensation		3601-3602	19,875.13	23,310.75	17.3%
OPEB, Allocated		3701-3702	53,817.01	67,536.00	25.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,274.74	1,288.57	1.1%
TOTAL, EMPLOYEE BENEFITS			815,717.99	965,657.11	18.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,423,390.02	0.00	-100.0%
Noncapitalized Equipment		4400	5,337,451.57	8,672,747.00	62.5%
TOTAL, BOOKS AND SUPPLIES			6,760,841.59	8,672,747.00	28.3%
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	278,216.95	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	32,934.13	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	6,376,926.70	75,000.00	-98.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,688,077.78	75,000.00	-98.9%
CAPITAL OUTLAY					
Land		6100	1,309,499.50	0.00	-100.0%
Land Improvements		6170	11,914,736.63	0.00	-100.0%
Buildings and Improvements of Buildings		6200	220,865,168.01	121,240,661.21	-45.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	36,071.01	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			234,125,475.15	121,240,661.21	-48.2%
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			249,721,878.02	132,655,317.15	-46.9%
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 Sale of Bonds		8951	405,500,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	297,584.00	0.00	-100.0%
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	2,879,314.11	0.00	-100.0%
(c) TOTAL, SOURCES			408,676,898.11	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			408,676,898.11	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	13,188,957.06	8,672,747.00	-34.2%
5) TOTAL, REVENUES			13,188,957.06	8,672,747.00	-34.2%
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		246,288,563.91	132,655,317.15	-46.1%
9) Other Outgo	9000-9999	Except 7600-7699	3,433,314.11	0.00	-100.0%
10) TOTAL, EXPENDITURES			249,721,878.02	132,655,317.15	-46.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(236,532,920.96)	(123,982,570.15)	-47.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	408,676,898.11	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			408,676,898.11	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			172,143,977.15	(123,982,570.15)	-172.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	203,187,817.50	376,550,076.65	85.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			203,187,817.50	376,550,076.65	85.3%
d) Other Restatements		9795	1,218,282.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			204,406,099.50	376,550,076.65	84.2%
2) Ending Balance, June 30 (E + F1e)			376,550,076.65	252,567,506.50	-32.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	373,550,076.65	249,567,506.50	-33.2%
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	3,000,000.00	3,000,000.00	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	373,550,076.65	249,567,506.50
Total, Restricted Balance		373,550,076.65	249,567,506.50

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	11,681,989.85	2,500,000.00	-78.6%
5) TOTAL, REVENUES			11,681,989.85	2,500,000.00	-78.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	300.60	90,514.11	30,011.1%
3) Employee Benefits		3000-3999	0.00	47,550.40	New
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	708,766.96	65,000.00	-90.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,563,298.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,272,365.56	203,064.51	-96.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,409,624.29	2,296,935.49	-64.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,409,624.29	2,296,935.49	-64.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,652,572.04	44,062,196.33	17.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,652,572.04	44,062,196.33	17.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,652,572.04	44,062,196.33	17.0%
2) Ending Balance, June 30 (E + F1e)			44,062,196.33	46,359,131.82	5.2%
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	44,062,196.33	46,359,131.82	5.2%
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	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	41,038,495.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	166,219.00		
b) in Banks		9120	934,113.97		
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	740,021.01		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,115,552.38		
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			44,994,401.76		
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	239,947.60		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	692,257.83		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			932,205.43		
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)			44,062,196.33		
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	4,261,722.84	0.00	-100.0%
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	1,992,772.01	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(27,899.11)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	5,455,394.11	2,500,000.00	-54.2%
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			11,681,989.85	2,500,000.00	-78.6%
TOTAL, REVENUES			11,681,989.85	2,500,000.00	-78.6%
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	72,704.04	New
Clerical, Technical and Office Salaries		2400	300.60	17,810.07	5,824.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			300.60	90,514.11	30,011.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	24,086.32	New
OASDI/Medicare/Alternative		3301-3302	0.00	6,874.60	New
Health and Welfare Benefits		3401-3402	0.00	12,625.68	New
Unemployment Insurance		3501-3502	0.00	44.86	New
Workers' Compensation		3601-3602	0.00	1,357.66	New
OPEB, Allocated		3701-3702	0.00	2,520.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	41.28	New
TOTAL, EMPLOYEE BENEFITS			0.00	47,550.40	New
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	692,257.83	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	16,509.13	65,000.00	293.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			708,766.96	65,000.00	-90.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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	1,113,298.00	0.00	-100.0%
Other Debt Service - Principal		7439	3,450,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,563,298.00	0.00	-100.0%
TOTAL, EXPENDITURES			5,272,365.56	203,064.51	-96.1%
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	11,681,989.85	2,500,000.00	-78.6%
5) TOTAL, REVENUES			11,681,989.85	2,500,000.00	-78.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		709,067.56	203,064.51	-71.4%
9) Other Outgo	9000-9999	Except 7600-7699	4,563,298.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			5,272,365.56	203,064.51	-96.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			6,409,624.29	2,296,935.49	-64.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,409,624.29	2,296,935.49	-64.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,652,572.04	44,062,196.33	17.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,652,572.04	44,062,196.33	17.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,652,572.04	44,062,196.33	17.0%
2) Ending Balance, June 30 (E + F1e)			44,062,196.33	46,359,131.82	5.2%
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	44,062,196.33	46,359,131.82	5.2%
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	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	44,062,196.33	46,359,131.82
Total, Restricted Balance		44,062,196.33	46,359,131.82

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	70.00	0.00	-100.0%
5) TOTAL, REVENUES			70.00	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)			70.00	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)			70.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,343.00	3,413.00	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,343.00	3,413.00	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,343.00	3,413.00	2.1%
2) Ending Balance, June 30 (E + F1e)			3,413.00	3,413.00	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	3,413.00	3,413.00	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	3,403.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	10.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,413.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			3,413.00		
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	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	60.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	10.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			70.00	0.00	-100.0%
TOTAL, REVENUES			70.00	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	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70.00	0.00	-100.0%
5) TOTAL, REVENUES			70.00	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)			70.00	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)			70.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,343.00	3,413.00	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,343.00	3,413.00	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,343.00	3,413.00	2.1%
2) Ending Balance, June 30 (E + F1e)			3,413.00	3,413.00	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	3,413.00	3,413.00	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
7710	State School Facilities Projects	3,413.00	3,413.00
Total, Restricted Balance		3,413.00	3,413.00

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	2,361,944.28	0.00	-100.0%
5) TOTAL, REVENUES			2,361,944.28	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	923,000.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			923,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,438,944.28	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,438,944.28	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,889,166.48	5,328,110.76	37.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,889,166.48	5,328,110.76	37.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,889,166.48	5,328,110.76	37.0%
2) Ending Balance, June 30 (E + F1e)			5,328,110.76	5,328,110.76	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	5,328,110.76	5,328,110.76	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	5,225,375.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	21,424.00		
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	81,311.00		
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			5,328,110.76		
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)			5,328,110.76		
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					
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	2,189,134.37	0.00	-100.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	173,708.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(898.09)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,361,944.28	0.00	-100.0%
TOTAL, REVENUES			2,361,944.28	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING 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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	923,000.00	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			923,000.00	0.00	-100.0%
TOTAL, EXPENDITURES			923,000.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,361,944.28	0.00	-100.0%
5) TOTAL, REVENUES			2,361,944.28	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	923,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			923,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,438,944.28	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,438,944.28	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,889,166.48	5,328,110.76	37.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,889,166.48	5,328,110.76	37.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,889,166.48	5,328,110.76	37.0%
2) Ending Balance, June 30 (E + F1e)			5,328,110.76	5,328,110.76	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	5,328,110.76	5,328,110.76	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	5,328,110.76	5,328,110.76
Total, Restricted Balance		5,328,110.76	5,328,110.76

DEBT SERVICE FUNDS

Debt Service Funds Definition

The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. This classification includes the Bond Interest and Redemption Fund.

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	379,326.16	0.00	-100.0%
4) Other Local Revenue		8600-8799	78,899,306.96	0.00	-100.0%
5) TOTAL, REVENUES			79,278,633.12	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	70,116,063.21	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			70,116,063.21	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,162,569.91	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	25,169,454.14	0.00	-100.0%
b) Uses		7630-7699	1,666,666.67	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			23,502,787.47	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			32,665,357.38	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,993,338.46	42,106,316.70	-8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,993,338.46	42,106,316.70	-8.5%
d) Other Restatements		9795	(36,552,379.14)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,440,959.32	42,106,316.70	346.0%
2) Ending Balance, June 30 (E + F1e)			42,106,316.70	42,106,316.70	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	42,106,316.70	42,106,316.70	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	75,501,057.77		
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	20,539,534.93		
3) Accounts Receivable		9200	1,058,191.00		
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			97,098,783.70		
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	21,669,696.06		
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	33,322,770.94		
6) TOTAL, LIABILITIES			54,992,467.00		
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)			42,106,316.70		
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	379,326.16	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			379,326.16	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	65,418,980.28	0.00	-100.0%
Unsecured Roll		8612	2,641,831.62	0.00	-100.0%
Prior Years' Taxes		8613	1,634,303.84	0.00	-100.0%
Supplemental Taxes		8614	703,342.50	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	27,363.65	0.00	-100.0%
Interest		8660	3,627,808.95	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,845,676.12	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			78,899,306.96	0.00	-100.0%
TOTAL, REVENUES			79,278,633.12	0.00	-100.0%
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	0.00	0.0%
Debt Service - Interest		7438	42,176,063.21	0.00	-100.0%
Other Debt Service - Principal		7439	27,940,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			70,116,063.21	0.00	-100.0%
TOTAL, EXPENDITURES			70,116,063.21	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	25,169,454.14	0.00	-100.0%
(c) TOTAL, SOURCES			25,169,454.14	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	1,666,666.67	0.00	-100.0%
(d) TOTAL, USES			1,666,666.67	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)			23,502,787.47	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	379,326.16	0.00	-100.0%
4) Other Local Revenue		8600-8799	78,899,306.96	0.00	-100.0%
5) TOTAL, REVENUES			79,278,633.12	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	70,116,063.21	0.00	-100.0%
10) TOTAL, EXPENDITURES			70,116,063.21	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			9,162,569.91	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	25,169,454.14	0.00	-100.0%
b) Uses		7630-7699	1,666,666.67	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			23,502,787.47	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			32,665,357.38	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,993,338.46	42,106,316.70	-8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,993,338.46	42,106,316.70	-8.5%
d) Other Restatements		9795	(36,552,379.14)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,440,959.32	42,106,316.70	346.0%
2) Ending Balance, June 30 (E + F1e)			42,106,316.70	42,106,316.70	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	42,106,316.70	42,106,316.70	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

ENTERPRISE FUNDS

Enterprise Funds Definition

Enterprise Funds, as outlined in the California Department of Education's Standardized Account Code Structure (SACS), may be used to account for activities for which fees are charged to external users for goods or services.

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	1,281.33	26,800.00	1,991.6%
5) TOTAL, REVENUES			1,281.33	26,800.00	1,991.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,421.48	3,722.33	-15.8%
3) Employee Benefits		3000-3999	1,478.78	2,153.64	45.6%
4) Books and Supplies		4000-4999	11,396.30	21,200.00	86.0%
5) Services and Other Operating Expenses		5000-5999	(5,322.78)	100.00	-101.9%
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			11,973.78	27,175.97	127.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,692.45)	(375.97)	-96.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(10,692.45)	(375.97)	-96.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	39,220.35	28,527.90	-27.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,220.35	28,527.90	-27.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			39,220.35	28,527.90	-27.3%
2) Ending Net Position, June 30 (E + F1e)			28,527.90	28,151.93	-1.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	28,477.90	28,154.93	-1.1%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	50.00	(3.00)	-106.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,915.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	53.00		
b) in Banks		9120	4,845.38		
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	714.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	10,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			28,527.90		
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	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) 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			0.00		
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)			28,527.90		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	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					
Child Nutrition Programs		8520	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	1,505.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(223.67)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	26,800.00	New
TOTAL, OTHER LOCAL REVENUE			1,281.33	26,800.00	1,991.6%
TOTAL, REVENUES			1,281.33	26,800.00	1,991.6%
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	4,421.48	3,722.33	-15.8%
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			4,421.48	3,722.33	-15.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,055.89	936.21	-11.3%
OASDI/Medicare/Alternative		3301-3302	338.22	923.82	173.1%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	18.35	1.00	-94.6%
Workers' Compensation		3601-3602	66.32	292.61	341.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,478.78	2,153.64	45.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	1,200.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	11,396.30	20,000.00	75.5%
TOTAL, BOOKS AND SUPPLIES			11,396.30	21,200.00	86.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	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	(6,405.63)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,082.85	100.00	-90.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			(5,322.78)	100.00	-101.9%
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%
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, EXPENSES			11,973.78	27,175.97	127.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
(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	1,281.33	26,800.00	1,991.6%
5) TOTAL, REVENUES			1,281.33	26,800.00	1,991.6%
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		11,973.78	27,175.97	127.0%
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, EXPENSES			11,973.78	27,175.97	127.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(10,692.45)	(375.97)	-96.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(10,692.45)	(375.97)	-96.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	39,220.35	28,527.90	-27.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,220.35	28,527.90	-27.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			39,220.35	28,527.90	-27.3%
2) Ending Net Position, June 30 (E + F1e)			28,527.90	28,151.93	-1.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	28,477.90	28,154.93	-1.1%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	50.00	(3.00)	-106.0%

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

PROPRIETARY FUNDS

Proprietary Funds Definition

Proprietary Funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the LEA, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting. This classification includes the Self-Insurance fund, which includes the Dental/Vision fund.

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	17,342,407.52	18,086,356.69	4.3%
5) TOTAL, REVENUES			17,342,407.52	18,086,356.69	4.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	652,490.13	633,270.03	-2.9%
3) Employee Benefits		3000-3999	455,774.51	462,013.50	1.4%
4) Books and Supplies		4000-4999	(157,798.49)	202,000.00	-228.0%
5) Services and Other Operating Expenses		5000-5999	15,913,034.65	16,878,936.11	6.1%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			16,863,500.80	18,176,219.64	7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			478,906.72	(89,862.95)	-118.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			478,906.72	(89,862.95)	-118.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	11,901,319.28	12,380,226.00	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,901,319.28	12,380,226.00	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			11,901,319.28	12,380,226.00	4.0%
2) Ending Net Position, June 30 (E + F1e)			12,380,226.00	12,290,363.05	-0.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	12,380,226.00	12,290,363.05	-0.7%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,207,659.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	53,420.00		
b) in Banks		9120	1,751.54		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	250,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	494,190.70		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			15,007,022.12		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,626,796.12		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			2,626,796.12		
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)			12,380,226.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	513,248.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(8,369.99)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	16,837,529.51	18,086,356.69	7.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,342,407.52	18,086,356.69	4.3%
TOTAL, REVENUES			17,342,407.52	18,086,356.69	4.3%
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	208,462.41	210,098.78	0.8%
Clerical, Technical and Office Salaries		2400	444,027.72	423,171.25	-4.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			652,490.13	633,270.03	-2.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	172,123.33	169,779.69	-1.4%
OASDI/Medicare/Alternative		3301-3302	20,769.62	48,075.65	131.5%
Health and Welfare Benefits		3401-3402	226,635.45	203,761.80	-10.1%
Unemployment Insurance		3501-3502	64.57	314.11	386.5%
Workers' Compensation		3601-3602	2,031.89	9,499.05	367.5%
OPEB, Allocated		3701-3702	33,789.55	30,240.00	-10.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	360.10	343.20	-4.7%
TOTAL, EMPLOYEE BENEFITS			455,774.51	462,013.50	1.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	(159,687.53)	202,000.00	-226.5%
Noncapitalized Equipment		4400	1,889.04	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			(157,798.49)	202,000.00	-228.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,578.67	26,600.00	931.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5499	772,723.81	800,000.00	3.5%
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	17,679.14	15,000.00	-15.2%
Professional/Consulting Services and Operating Expenditures		5800-5899	15,120,053.03	16,037,336.11	6.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			15,913,034.65	16,878,936.11	6.1%
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			16,863,500.80	18,176,219.64	7.8%
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	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,342,407.52	18,086,356.69	4.3%
5) TOTAL, REVENUES			17,342,407.52	18,086,356.69	4.3%
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		16,863,500.80	18,176,219.64	7.8%
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			16,863,500.80	18,176,219.64	7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			478,906.72	(89,862.95)	-118.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			478,906.72	(89,862.95)	-118.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	11,901,319.28	12,380,226.00	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,901,319.28	12,380,226.00	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			11,901,319.28	12,380,226.00	4.0%
2) Ending Net Position, June 30 (E + F1e)			12,380,226.00	12,290,363.05	-0.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	12,380,226.00	12,290,363.05	-0.7%

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

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	32,971.04	32,773.55	33,397.25	32,416.84	32,416.84	33,213.68
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)	223.97	298.00	223.97	223.97	223.97	223.97
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)	33,195.01	33,071.55	33,621.22	32,640.81	32,640.81	33,437.65
5. District Funded County Program ADA						
a. County Community Schools	76.08	72.20	76.08	76.08	76.08	76.08
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)	76.08	72.20	76.08	76.08	76.08	76.08
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	33,271.09	33,143.75	33,697.30	32,716.89	32,716.89	33,513.73
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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	332,479,505.32	301	0.00	303	332,479,505.32	305	6,250,684.02		307	326,228,821.30	309
2000 - Classified Salaries	108,128,283.53	311	419,738.68	313	107,708,544.85	315	10,047,453.88		317	97,661,090.97	319
3000 - Employee Benefits	270,215,711.93	321	23,333,737.47	323	246,881,974.46	325	8,414,301.34		327	238,467,673.12	329
4000 - Books, Supplies Equip Replace. (6500)	15,423,679.43	331	266,067.03	333	15,157,612.40	335	4,291,697.99		337	10,865,914.41	339
5000 - Services. . . & 7300 - Indirect Costs	160,864,087.29	341	418,141.39	343	160,445,945.90	345	79,965,582.71		347	80,480,363.19	349
				TOTAL	862,673,582.93	365			TOTAL	753,703,862.99	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	248,042,376.78	375
2. Salaries of Instructional Aides Per EC 41011.	2100	21,436,876.37	380
3. STRS.	3101 & 3102	66,299,691.86	382
4. PERS.	3201 & 3202	6,649,468.95	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	5,607,607.22	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	68,665,960.15	385
7. Unemployment Insurance.	3501 & 3502	138,200.71	390
8. Workers' Compensation Insurance.	3601 & 3602	4,059,842.64	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	10,876.22	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		420,910,900.90	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).		709,880.60	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		420,201,020.30	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.		55.75%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	55.75%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	753,703,862.99	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2025-26 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	926,165,873.30
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	40,490,072.53
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	329,405.49
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	5,529,441.22
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	8,643.56
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	5,779,492.87
		9100	7699	
6. All Other Financing Uses	All	9200	7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	280,483.54
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)				11,927,466.68
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				873,748,334.09

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)	33,143.75
B. Expenditures per ADA (Line I.E divided by Line II.A)	26,362.39

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.)	819,185,037.13	23,574.16
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)	819,185,037.13	23,574.16
B. Required effort (Line A.2 times 90%)	737,266,533.42	21,216.74
C. Current year expenditures (Line I.E and Line II.B)	873,748,334.09	26,362.39
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**
N/A		
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 18,232,527.53

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) — 688,850,782.41

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 2.65%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 26,237,986.79

2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 7,746,592.45

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,017,732.87
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)	8,029.50
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	36,010,341.61
9. Carry-Forward Adjustment (Part IV, Line F)	3,551,199.10
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	39,561,540.71
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	472,123,262.26
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	111,230,328.69
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	104,130,223.65
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	8,169,683.18
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	329,405.49
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	16,973.83
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	5,193,915.57
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)	2,104,554.32
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)	250,776.12
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)	74,123,130.08
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)	304,439.07
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	1,068,417.97
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,156,993.39
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	15,925,561.56
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	26,516,364.06
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)	828,644,029.24
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)	4.35%
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)	4.77%

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)	36,010,341.61
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	1,432,398.29
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.09%) times Part III, Line B19); zero if negative	3,551,199.10
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.09%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.10%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	3,551,199.10
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	3,551,199.10

Approved indirect cost rate: 4.09%

Highest rate used in any program: 4.10%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	14,194,010.49	580,547.20	4.09%
01	3010	15,837,159.82	647,735.99	4.09%
01	3182	465,722.68	19,048.06	4.09%
01	3310	8,637,787.56	353,285.51	4.09%
01	3311	51,150.34	2,092.05	4.09%
01	3315	300,157.95	10,602.05	3.53%
01	3345	720.45	29.47	4.09%
01	3386	17,698.40	722.60	4.08%
01	3395	14,561.44	595.56	4.09%
01	3410	302,072.25	12,354.76	4.09%
01	3550	427,347.62	17,478.52	4.09%
01	4035	1,639,122.97	67,040.13	4.09%
01	4124	718,618.48	29,391.50	4.09%
01	4127	2,091,909.42	85,559.10	4.09%
01	4201	222,478.62	9,099.38	4.09%
01	4203	587,948.33	24,047.09	4.09%
01	4510	13,525.79	553.20	4.09%
01	5630	75,018.59	3,068.26	4.09%
01	5810	456,825.51	3,860.88	0.85%
01	6010	86,699.37	3,546.00	4.09%
01	6019	9,910,634.42	405,105.58	4.09%
01	6053	1,445,094.27	59,145.26	4.09%
01	6211	762,259.45	31,176.41	4.09%
01	6266	2,707,273.31	109,439.39	4.04%
01	6332	4,295,635.28	175,691.48	4.09%
01	6383	21,458.96	877.67	4.09%
01	6385	70,936.85	1,549.36	2.18%
01	6387	1,182,164.16	48,381.08	4.09%
01	6388	373,115.02	14,924.60	4.00%
01	6500	138,622,026.33	5,529,847.17	3.99%
01	6520	410,976.08	16,808.92	4.09%
01	6546	2,510,714.77	102,688.23	4.09%
01	6547	3,083,794.30	87,223.60	2.83%
01	6695	192,820.73	7,886.37	4.09%
01	6762	11,726,662.99	479,620.52	4.09%
01	6770	4,548,345.60	185,650.66	4.08%

01	7085	858,940.08	33,719.60	3.93%
01	7220	462,662.22	18,928.76	4.09%
01	7311	37,004.89	1,513.50	4.09%
01	7339	18,783.54	768.25	4.09%
01	7399	1,810,459.70	74,047.80	4.09%
01	7412	1,699,418.43	69,506.21	4.09%
01	7413	478,905.26	19,587.23	4.09%
01	7435	7,497,794.84	291,648.00	3.89%
01	7810	1,016,557.79	41,587.44	4.09%
01	8150	24,807,309.96	1,014,618.98	4.09%
01	9010	2,367,223.95	34,533.86	1.46%
09	2600	1,175,376.35	48,072.89	4.09%
09	3010	408,038.44	16,688.77	4.09%
09	6019	316,794.20	12,956.88	4.09%
09	6053	92,796.35	3,795.37	4.09%
09	6266	110,446.05	4,517.24	4.09%
09	6546	98,238.08	4,017.92	4.09%
09	6762	710,275.54	29,050.28	4.09%
09	6770	279,663.24	2,796.63	1.00%
09	7311	110.90	4.54	4.09%
09	7339	302,835.39	12,385.97	4.09%
09	7435	1,801,623.60	73,686.42	4.09%
11	5810	582,654.59	14,205.19	2.44%
11	6371	219,911.35	8,994.37	4.09%
11	6391	1,645,185.78	67,288.10	4.09%
12	5025	318,408.31	13,022.90	4.09%
12	5160	14,366.76	588.34	4.10%
12	5210	6,461,987.74	264,005.78	4.09%
12	6040	12,262.55	488.45	3.98%
12	6052	12,454.60	509.39	4.09%
12	6105	7,735,165.45	315,305.98	4.08%
12	9010	958,319.25	35,459.31	3.70%
13	5310	24,615,574.42	1,006,776.99	4.09%
13	5320	1,130,864.93	46,252.38	4.09%
13	5330	604,175.85	24,710.79	4.09%
13	7810	34,583.75	1,414.48	4.09%

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		3,857,304.49	3,857,304.49
2. State Lottery Revenue	8560	6,868,281.76		3,421,493.70	10,289,775.46
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		6,868,281.76	0.00	7,278,798.19	14,147,079.95
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	5,625,149.16		0.00	5,625,149.16
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	1,243,132.60		0.00	1,243,132.60
4. Books and Supplies	4000-4999	0.00		2,737,054.99	2,737,054.99
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			9,322.72	9,322.72
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			393,376.85	393,376.85
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)		6,868,281.76	0.00	3,139,754.56	10,008,036.32
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	4,139,043.63	4,139,043.63

D. COMMENTS:

Lottery funds were used for standards based instructional materials, curriculum resources, student workbooks, and educational software that directly support classroom instruction and comply with the allowable uses of lottery funds.

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.