

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

37 68452 0000000
Form CA
G8AFWZT2E4(2025-26)

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 filling your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	57.18%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.00
ESMOE	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2027-28 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
GANN	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$173,093,682.38
	Appropriations Subject to Limit	\$173,093,682.38
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	5.57%
	Fixed-with-carry-forward indirect cost rate for use in 2027-28 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed: Martha Alvarado
Clerk / Secretary of the Governing Board

Date of Meeting: Sep 10, 2026

Printed Name: Martha Alvarado
(Original signature required)

Title: Clerk of the Board

To the Superintendent of Public Instruction:

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

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

Date: _____

Printed Name: _____

Title: _____

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

For County Office of Education:

Roxanna Travers
Name
Financial Accounting & Data Support Manager
Title
858-295-6700
Telephone
roxanna.travers@sdcoe.net
E-mail Address

For School District:

Ana Machado
Name
Executive Director Fiscal Services
Title
760-726-2170
Telephone
anamachado@vlsausd.org
E-mail Address

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

			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)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources	8010-8099		245,148,148.42	1,874,662.00	247,022,810.42	252,342,073.00	1,836,968.00	254,179,041.00	2.9%
2) Federal Revenue	8100-8299		72,115.87	13,299,993.79	13,372,109.66	80,000.00	14,718,379.00	14,798,379.00	10.7%
3) Other State Revenue	8300-8599		7,810,745.72	50,049,972.18	57,860,717.90	6,876,252.00	51,766,691.00	58,642,943.00	1.4%
4) Other Local Revenue	8600-8799		8,245,217.83	21,115,951.64	29,361,169.47	4,980,806.00	19,887,989.00	24,868,795.00	-15.3%
5) TOTAL, REVENUES			261,276,227.84	86,340,579.61	347,616,807.45	264,279,131.00	88,210,027.00	352,489,158.00	1.4%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		95,834,533.67	44,470,097.45	140,304,631.12	97,226,992.00	44,722,934.00	141,949,926.00	1.2%
2) Classified Salaries	2000-2999		32,509,926.21	23,028,716.82	55,538,643.03	32,496,497.00	26,672,037.00	59,168,534.00	6.5%
3) Employee Benefits	3000-3999		55,162,074.72	40,470,024.21	95,632,098.93	56,413,985.00	44,449,692.00	100,863,677.00	5.5%
4) Books and Supplies	4000-4999		6,505,984.51	10,337,000.64	16,842,985.15	6,964,370.00	7,227,002.00	14,191,372.00	-15.7%
5) Services and Other Operating Expenditures	5000-5999		18,194,542.57	37,664,261.46	55,858,804.03	17,501,721.00	32,086,332.00	49,588,053.00	-11.2%
6) Capital Outlay	6000-6999		261,285.50	2,156,945.39	2,418,230.89	1,481,347.00	1,151,730.00	2,633,077.00	8.9%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		123,825.00	2,003,798.13	2,127,623.13	0.00	2,146,120.00	2,146,120.00	0.9%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(3,801,016.65)	3,156,887.79	(644,128.86)	(2,295,736.00)	1,484,066.00	(811,670.00)	26.0%
9) TOTAL, EXPENDITURES			204,791,155.53	163,287,731.89	368,078,887.42	209,789,176.00	159,939,913.00	369,729,089.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			56,485,072.31	(76,947,152.28)	(20,462,079.97)	54,489,955.00	(71,729,886.00)	(17,239,931.00)	-15.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		51,636.20	216,995.18	268,631.38	30,000.00	0.00	30,000.00	-88.8%
b) Transfers Out	7600-7629		124,965.70	221,725.97	346,691.67	0.00	0.00	0.00	-100.0%
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		(66,261,866.99)	66,261,866.99	0.00	(66,324,420.00)	66,324,420.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(66,335,196.49)	66,257,136.20	(78,060.29)	(66,294,420.00)	66,324,420.00	30,000.00	-138.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,850,124.18)	(10,690,016.08)	(20,540,140.26)	(11,804,465.00)	(5,405,466.00)	(17,209,931.00)	-16.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		53,204,144.32	63,118,713.73	116,322,858.05	44,109,980.00	52,428,697.65	96,538,677.65	-17.0%
b) Audit Adjustments	9793		755,959.86	0.00	755,959.86	0.00	0.00	0.00	-100.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			53,960,104.18	63,118,713.73	117,078,817.91	44,109,980.00	52,428,697.65	96,538,677.65	-17.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,960,104.18	63,118,713.73	117,078,817.91	44,109,980.00	52,428,697.65	96,538,677.65	-17.5%
2) Ending Balance, June 30 (E + F1e)			44,109,980.00	52,428,697.65	96,538,677.65	32,305,515.00	47,023,231.65	79,328,746.65	-17.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	250,000.00	0.00	250,000.00	250,000.00	0.00	250,000.00	0.0%
Stores		9712	155,046.86	0.00	155,046.86	96,000.00	0.00	96,000.00	-38.1%
Prepaid Items		9713	44,504.80	128,403.76	172,908.56	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	52,300,302.39	52,300,302.39	0.00	47,026,980.77	47,026,980.77	-10.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	3,081,150.00	0.00	3,081,150.00	3,081,150.00	0.00	3,081,150.00	0.0%
Future Curriculum Adoption	0000	9760	1,633,169.00		1,633,169.00			0.00	
Other Commitments for Future Student Needs	0000	9760	1,447,981.00		1,447,981.00			0.00	
Future Curriculum Adoption	0000	9760			0.00	1,633,169.00		1,633,169.00	
Other Commitments for Future Student Needs	0000	9760			0.00	1,447,981.00		1,447,981.00	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	18,486,454.00	0.00	18,486,454.00	New
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	18,421,279.00	0.00	18,421,279.00	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	22,157,999.34	(8.50)	22,157,990.84	10,391,911.00	(3,749.12)	10,388,161.88	-53.1%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	38,284,846.88	46,736,300.38	85,021,147.26				
1) Fair Value Adjustment to Cash in County Treasury		9111	(167,002.00)	0.00	(167,002.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	250,000.00	0.00	250,000.00				
d) with Fiscal Agent/Trustee		9135	10,000.00	0.00	10,000.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	14,446,526.40	22,317,791.13	36,764,317.53				

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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)	
4) Due from Grantor Government		9290	297,741.00	0.00	297,741.00				
5) Due from Other Funds		9310	681,632.09	5,545.66	687,177.75				
6) Stores		9320	155,046.86	0.00	155,046.86				
7) Prepaid Expenditures		9330	44,504.80	128,403.76	172,908.56				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	3,151,322.00	0.00	3,151,322.00				
10) TOTAL, ASSETS			57,154,618.03	69,188,040.93	126,342,658.96				
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	9,557,068.35	12,697,397.04	22,254,465.39				
2) Due to Grantor Governments		9590	620.95	200,292.00	200,912.95				
3) Due to Other Funds		9610	415,235.73	289,026.91	704,262.64				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	3,572,627.33	3,572,627.33				
6) TOTAL, LIABILITIES			9,972,925.03	16,759,343.28	26,732,268.31				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	3,071,713.00	0.00	3,071,713.00				
2) TOTAL, DEFERRED INFLOWS			3,071,713.00	0.00	3,071,713.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			44,109,980.00	52,428,697.65	96,538,677.65				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	119,007,861.00	0.00	119,007,861.00	124,716,078.00	0.00	124,716,078.00	4.8%
Education Protection Account State Aid - Current Year		8012	29,499,089.00	0.00	29,499,089.00	28,385,627.00	0.00	28,385,627.00	-3.8%
State Aid - Prior Years		8019	41,807.00	0.00	41,807.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	413,737.49	0.00	413,737.49	413,535.00	0.00	413,535.00	0.0%
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	97,236,933.38	0.00	97,236,933.38	100,354,201.00	0.00	100,354,201.00	3.2%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Unsecured Roll Taxes		8042	3,233,482.88	0.00	3,233,482.88	2,993,980.00	0.00	2,993,980.00	-7.4%
Prior Years' Taxes		8043	(79,020.53)	0.00	(79,020.53)	1,175.00	0.00	1,175.00	-101.5%
Supplemental Taxes		8044	3,793,126.50	0.00	3,793,126.50	3,500,219.00	0.00	3,500,219.00	-7.7%
Education Revenue Augmentation Fund (ERAF)		8045	(238,969.00)	0.00	(238,969.00)	308,356.00	0.00	308,356.00	-229.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	9,814,184.70	0.00	9,814,184.70	10,347,599.00	0.00	10,347,599.00	5.4%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			262,722,232.42	0.00	262,722,232.42	271,020,770.00	0.00	271,020,770.00	3.2%
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	(17,574,084.00)	0.00	(17,574,084.00)	(18,678,697.00)	0.00	(18,678,697.00)	6.3%
Property Taxes Transfers		8097	0.00	1,874,662.00	1,874,662.00	0.00	1,836,968.00	1,836,968.00	-2.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			245,148,148.42	1,874,662.00	247,022,810.42	252,342,073.00	1,836,968.00	254,179,041.00	2.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	5,184,575.00	5,184,575.00	0.00	5,184,575.00	5,184,575.00	0.0%
Special Education Discretionary Grants		8182	0.00	388,629.50	388,629.50	0.00	390,948.00	390,948.00	0.6%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	790,860.21	790,860.21	0.00	711,550.00	711,550.00	-10.0%
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		5,000,910.52	5,000,910.52		5,532,823.00	5,532,823.00	10.6%
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		426,079.19	426,079.19		804,925.00	804,925.00	88.9%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Immigrant Student Program	4201	8290		62,467.75	62,467.75		174,822.00	174,822.00	179.9%
Title III, English Learner Program	4203	8290		448,759.61	448,759.61		711,680.00	711,680.00	58.6%
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		822,196.01	822,196.01		1,028,392.00	1,028,392.00	25.1%
Career and Technical Education	3500-3599	8290		175,516.00	175,516.00		178,664.00	178,664.00	1.8%
All Other Federal Revenue	All Other	8290	72,115.87	0.00	72,115.87	80,000.00	0.00	80,000.00	10.9%
TOTAL, FEDERAL REVENUE			72,115.87	13,299,993.79	13,372,109.66	80,000.00	14,718,379.00	14,798,379.00	10.7%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		(674,464.00)	(674,464.00)		(696,563.00)	(696,563.00)	3.3%
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	326,851.58	326,851.58	0.00	653,703.00	653,703.00	100.0%
Mandated Costs Reimbursements		8550	858,087.00	0.00	858,087.00	895,808.00	0.00	895,808.00	4.4%
Lottery - Unrestricted and Instructional Materials		8560	3,303,523.22	1,466,837.98	4,770,361.20	3,506,419.00	1,505,373.00	5,011,792.00	5.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		16,895,620.00	16,895,620.00		16,845,471.00	16,845,471.00	-0.3%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		453,901.57	453,901.57		250,000.00	250,000.00	-44.9%
Arts and Music in Schools (Prop 28)	6770	8590		3,311,395.00	3,311,395.00		2,957,061.00	2,957,061.00	-10.7%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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)	
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,649,135.50	28,269,830.05	31,918,965.55	2,474,025.00	30,251,646.00	32,725,671.00	2.5%
TOTAL, OTHER STATE REVENUE			7,810,745.72	50,049,972.18	57,860,717.90	6,876,252.00	51,766,691.00	58,642,943.00	1.4%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	233,313.65	0.00	233,313.65	164,600.00	0.00	164,600.00	-29.5%
Interest		8660	3,322,570.62	0.00	3,322,570.62	2,625,000.00	0.00	2,625,000.00	-21.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(212,956.00)	0.00	(212,956.00)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	3,282,989.30	3,282,989.30	0.00	2,892,597.00	2,892,597.00	-11.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	718,477.96	0.00	718,477.96	636,000.00	0.00	636,000.00	-11.5%
Other Local Revenue									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,183,811.60	3,412,082.33	7,595,893.93	1,555,206.00	1,755,000.00	3,310,206.00	-56.4%
Tuition		8710	0.00	34,323.01	34,323.01	0.00	35,000.00	35,000.00	2.0%
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		14,386,557.00	14,386,557.00		15,205,392.00	15,205,392.00	5.7%
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			8,245,217.83	21,115,951.64	29,361,169.47	4,980,806.00	19,887,989.00	24,868,795.00	-15.3%
TOTAL, REVENUES			261,276,227.84	86,340,579.61	347,616,807.45	264,279,131.00	88,210,027.00	352,489,158.00	1.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	77,005,159.50	34,848,149.72	111,853,309.22	76,851,569.00	34,292,033.00	111,143,602.00	-0.6%
Certificated Pupil Support Salaries		1200	5,952,703.03	5,991,131.51	11,943,834.54	7,277,607.00	6,359,306.00	13,636,913.00	14.2%
Certificated Supervisors' and Administrators' Salaries		1300	10,720,108.76	2,001,853.04	12,721,961.80	11,101,623.00	2,240,066.00	13,341,689.00	4.9%
Other Certificated Salaries		1900	2,156,562.38	1,628,963.18	3,785,525.56	1,996,193.00	1,831,529.00	3,827,722.00	1.1%
TOTAL, CERTIFICATED SALARIES			95,834,533.67	44,470,097.45	140,304,631.12	97,226,992.00	44,722,934.00	141,949,926.00	1.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,302,155.35	14,825,859.38	17,128,014.73	2,434,224.00	18,557,789.00	20,992,013.00	22.6%
Classified Support Salaries		2200	12,837,355.20	4,096,105.37	16,933,460.57	13,419,889.00	4,778,729.00	18,198,618.00	7.5%
Classified Supervisors' and Administrators' Salaries		2300	1,796,553.25	896,136.46	2,692,689.71	1,687,929.00	1,026,877.00	2,714,806.00	0.8%
Clerical, Technical and Office Salaries		2400	11,145,874.83	1,272,435.49	12,418,310.32	11,468,742.00	1,258,154.00	12,726,896.00	2.5%
Other Classified Salaries		2900	4,427,987.58	1,938,180.12	6,366,167.70	3,485,713.00	1,050,488.00	4,536,201.00	-28.7%
TOTAL, CLASSIFIED SALARIES			32,509,926.21	23,028,716.82	55,538,643.03	32,496,497.00	26,672,037.00	59,168,534.00	6.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	17,331,886.45	22,687,141.67	40,019,028.12	18,528,660.00	23,551,339.00	42,079,999.00	5.1%
PERS		3201-3202	7,366,188.85	5,594,565.69	12,960,754.54	7,803,913.00	7,117,273.00	14,921,186.00	15.1%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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)	
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	3,686,226.97	2,284,111.95	5,970,338.92	3,892,829.00	2,668,994.00	6,561,823.00	9.9%
Unemployment Insurance		3401-3402	16,755,542.32	7,518,379.29	24,273,921.61	16,111,399.00	8,573,893.00	24,685,292.00	1.7%
Workers' Compensation		3501-3502	64,441.64	33,363.28	97,804.92	80,641.00	35,769.00	116,410.00	19.0%
OPEB, Allocated		3601-3602	4,524,304.35	2,352,462.33	6,876,766.68	4,521,483.00	2,502,424.00	7,023,907.00	2.1%
OPEB, Active Employees		3701-3702	1,842,265.74	0.00	1,842,265.74	1,899,424.00	0.00	1,899,424.00	3.1%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	3,591,218.40	0.00	3,591,218.40	3,575,636.00	0.00	3,575,636.00	-0.4%
TOTAL, EMPLOYEE BENEFITS			55,162,074.72	40,470,024.21	95,632,098.93	56,413,985.00	44,449,692.00	100,863,677.00	5.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	362,954.91	1,486,041.50	1,848,996.41	305,000.00	1,493,362.00	1,798,362.00	-2.7%
Books and Other Reference Materials		4200	90,268.07	151,634.23	241,902.30	1,822.00	110,888.00	112,710.00	-53.4%
Materials and Supplies		4300	4,832,488.69	7,460,650.52	12,293,139.21	6,529,151.00	5,100,897.00	11,630,048.00	-5.4%
Noncapitalized Equipment		4400	1,220,272.84	1,238,674.39	2,458,947.23	128,397.00	521,855.00	650,252.00	-73.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,505,984.51	10,337,000.64	16,842,985.15	6,964,370.00	7,227,002.00	14,191,372.00	-15.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	85,022.00	16,446,163.87	16,531,185.87	0.00	9,864,667.00	9,864,667.00	-40.3%
Travel and Conferences		5200	121,391.65	969,467.20	1,090,858.85	212,238.00	554,342.00	766,580.00	-29.7%
Dues and Memberships		5300	173,785.87	3,997.80	177,783.67	70,514.00	3,336.00	73,850.00	-58.5%
Insurance		5400 - 5499	3,212,963.70	321.00	3,213,284.70	3,500,000.00	95.00	3,500,095.00	8.9%
Operations and Housekeeping Services		5500	6,290,825.53	168,573.17	6,459,398.70	6,645,402.00	232,420.00	6,877,822.00	6.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,192,742.71	321,113.06	1,513,855.77	884,293.00	348,396.00	1,232,689.00	-18.6%
Transfers of Direct Costs		5710	(498,301.09)	498,301.09	0.00	(131,402.00)	131,402.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(23,218.45)	644,014.13	620,795.68	(38,505.00)	432,292.00	393,787.00	-36.6%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	6,714,169.25	18,577,002.57	25,291,171.82	5,758,313.00	20,470,585.00	26,228,898.00	3.7%
Communications		5900	925,161.40	35,307.57	960,468.97	600,868.00	48,797.00	649,665.00	-32.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,194,542.57	37,664,261.46	55,858,804.03	17,501,721.00	32,086,332.00	49,588,053.00	-11.2%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	85,408.68	43,420.00	128,828.68	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	38,005.72	198,707.02	236,712.74	1,453,211.00	1,131,947.00	2,585,158.00	992.1%
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%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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)	
Equipment		6400	137,871.10	1,914,818.37	2,052,689.47	25,540.00	19,783.00	45,323.00	-97.8%
Equipment Replacement		6500	0.00	0.00	0.00	2,596.00	0.00	2,596.00	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			261,285.50	2,156,945.39	2,418,230.89	1,481,347.00	1,151,730.00	2,633,077.00	8.9%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	248,305.08	248,305.08	0.00	246,257.00	246,257.00	-0.8%
Payments to County Offices		7142	123,825.00	1,755,493.05	1,879,318.05	0.00	1,899,863.00	1,899,863.00	1.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			123,825.00	2,003,798.13	2,127,623.13	0.00	2,146,120.00	2,146,120.00	0.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,156,887.79)	3,156,887.79	0.00	(1,484,066.00)	1,484,066.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(644,128.86)	0.00	(644,128.86)	(811,670.00)	0.00	(811,670.00)	26.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,801,016.65)	3,156,887.79	(644,128.86)	(2,295,736.00)	1,484,066.00	(811,670.00)	26.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, EXPENDITURES			204,791,155.53	163,287,731.89	368,078,887.42	209,789,176.00	159,939,913.00	369,729,089.00	0.4%
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	51,636.20	216,995.18	268,631.38	30,000.00	0.00	30,000.00	-88.8%
(a) TOTAL, INTERFUND TRANSFERS IN			51,636.20	216,995.18	268,631.38	30,000.00	0.00	30,000.00	-88.8%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	124,965.70	221,725.97	346,691.67	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			124,965.70	221,725.97	346,691.67	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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)	
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(66,261,866.99)	66,261,866.99	0.00	(66,324,420.00)	66,324,420.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(66,261,866.99)	66,261,866.99	0.00	(66,324,420.00)	66,324,420.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(66,335,196.49)	66,257,136.20	(78,060.29)	(66,294,420.00)	66,324,420.00	30,000.00	-138.4%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

			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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	245,148,148.42	1,874,662.00	247,022,810.42	252,342,073.00	1,836,968.00	254,179,041.00	2.9%
2) Federal Revenue		8100-8299	72,115.87	13,299,993.79	13,372,109.66	80,000.00	14,718,379.00	14,798,379.00	10.7%
3) Other State Revenue		8300-8599	7,810,745.72	50,049,972.18	57,860,717.90	6,876,252.00	51,766,691.00	58,642,943.00	1.4%
4) Other Local Revenue		8600-8799	8,245,217.83	21,115,951.64	29,361,169.47	4,980,806.00	19,887,989.00	24,868,795.00	-15.3%
5) TOTAL, REVENUES			261,276,227.84	86,340,579.61	347,616,807.45	264,279,131.00	88,210,027.00	352,489,158.00	1.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	120,997,326.47	121,608,355.08	242,605,681.55	121,099,604.00	119,968,407.00	241,068,011.00	-0.6%
2) Instruction - Related Services	2000-2999		29,347,986.34	11,887,137.54	41,235,123.88	29,483,614.00	12,624,749.00	42,108,363.00	2.1%
3) Pupil Services	3000-3999		18,016,719.72	12,703,610.03	30,720,329.75	21,472,909.00	11,064,426.00	32,537,335.00	5.9%
4) Ancillary Services	4000-4999		3,042,222.56	723,933.73	3,766,156.29	360,166.00	550,496.00	910,662.00	-75.8%
5) Community Services	5000-5999		755.49	67,348.27	68,103.76	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		14,813,278.58	4,337,955.79	19,151,234.37	17,578,604.00	1,567,337.00	19,145,941.00	0.0%
8) Plant Services	8000-8999		18,449,041.37	9,955,593.32	28,404,634.69	19,794,279.00	12,018,378.00	31,812,657.00	12.0%
9) Other Outgo	9000-9999		123,825.00	2,003,798.13	2,127,623.13	0.00	2,146,120.00	2,146,120.00	0.9%
10) TOTAL, EXPENDITURES			204,791,155.53	163,287,731.89	368,078,887.42	209,789,176.00	159,939,913.00	369,729,089.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			56,485,072.31	(76,947,152.28)	(20,462,079.97)	54,489,955.00	(71,729,886.00)	(17,239,931.00)	-15.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		51,636.20	216,995.18	268,631.38	30,000.00	0.00	30,000.00	-88.8%
b) Transfers Out	7600-7629		124,965.70	221,725.97	346,691.67	0.00	0.00	0.00	-100.0%
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		(66,261,866.99)	66,261,866.99	0.00	(66,324,420.00)	66,324,420.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(66,335,196.49)	66,257,136.20	(78,060.29)	(66,294,420.00)	66,324,420.00	30,000.00	-138.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,850,124.18)	(10,690,016.08)	(20,540,140.26)	(11,804,465.00)	(5,405,466.00)	(17,209,931.00)	-16.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		53,204,144.32	63,118,713.73	116,322,858.05	44,109,980.00	52,428,697.65	96,538,677.65	-17.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

			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)	
Description	Function Codes	Object Codes							
b) Audit Adjustments		9793	755,959.86	0.00	755,959.86	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			53,960,104.18	63,118,713.73	117,078,817.91	44,109,980.00	52,428,697.65	96,538,677.65	-17.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,960,104.18	63,118,713.73	117,078,817.91	44,109,980.00	52,428,697.65	96,538,677.65	-17.5%
2) Ending Balance, June 30 (E + F1e)			44,109,980.00	52,428,697.65	96,538,677.65	32,305,515.00	47,023,231.65	79,328,746.65	-17.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	250,000.00	0.00	250,000.00	250,000.00	0.00	250,000.00	0.0%
Stores		9712	155,046.86	0.00	155,046.86	96,000.00	0.00	96,000.00	-38.1%
Prepaid Items		9713	44,504.80	128,403.76	172,908.56	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	52,300,302.39	52,300,302.39	0.00	47,026,980.77	47,026,980.77	-10.1%
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	3,081,150.00	0.00	3,081,150.00	3,081,150.00	0.00	3,081,150.00	0.0%
Future Curriculum Adoption	0000	9760	1,633,169.00		1,633,169.00			0.00	
Other Commitments for Future Student Needs	0000	9760	1,447,981.00		1,447,981.00			0.00	
Future Curriculum Adoption	0000	9760			0.00	1,633,169.00		1,633,169.00	
Other Commitments for Future Student Needs	0000	9760			0.00	1,447,981.00		1,447,981.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	18,486,454.00	0.00	18,486,454.00	New
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	18,421,279.00	0.00	18,421,279.00	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	22,157,999.34	(8.50)	22,157,990.84	10,391,911.00	(3,749.12)	10,388,161.88	-53.1%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	11,135,081.01	9,183,867.41
6019	Student Support and Professional Development Discretionary Block Grant	5,281,870.00	8,011,797.00
6211	Literacy Coaches and Reading Specialists Grant Program	830,927.46	553,926.46
6300	Lottery: Instructional Materials	2,039,947.19	1,425,820.19
6332	CA Community Schools Partnership Act - Implementation Grant	6,147,197.27	2,386,411.27
6383	Golden State Pathways Program	459,871.97	366,687.97
6547	Special Education Early Intervention Preschool Grant	3,911,863.44	4,270,495.44
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,792,461.44	642,441.44
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	272,106.88	0.00
7029	Child Nutrition: Food Service Staff Training Funds	2,396.50	0.00
7041	Child Nutrition: Kitchen Infrastructure Upgrades, Staffing, Training, and Procurement Funds (2025 KIT Funds)	326,851.58	326,851.58
7311	Classified School Employee Professional Development Block Grant	103,591.04	103,591.04
7388	SB 117 COVID-19 LEA Response Funds	44,531.55	44,531.55
7399	LCFF Equity Multiplier	613,702.63	62,980.63
7435	Learning Recovery Emergency Block Grant	7,426,274.69	7,629,703.05
7810	Other Restricted State	2,815,707.61	2,421,160.61
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	2,629,993.62	3,015,439.62
9010	Other Restricted Local	6,465,926.51	6,581,275.51
Total, Restricted Balance		52,300,302.39	47,026,980.77

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	1,889,355.83	0.00	-100.0%
5) TOTAL, REVENUES			1,889,355.83	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	1,843,628.22	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			1,843,628.22	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			45,727.61	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)			45,727.61	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,322,732.42	1,368,460.03	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,322,732.42	1,368,460.03	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,322,732.42	1,368,460.03	3.5%
2) Ending Balance, June 30 (E + F1e)			1,368,460.03	1,368,460.03	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	1,368,460.03	1,368,460.03	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,368,460.03		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,368,460.03		
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)			1,368,460.03		
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	1,889,355.83	0.00	-100.0%
TOTAL, REVENUES			1,889,355.83	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	1,843,628.22	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,843,628.22	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			1,843,628.22	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	1,889,355.83	0.00	-100.0%
5) TOTAL, REVENUES			1,889,355.83	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		1,843,628.22	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			1,843,628.22	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			45,727.61	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)			45,727.61	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,322,732.42	1,368,460.03	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,322,732.42	1,368,460.03	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,322,732.42	1,368,460.03	3.5%
2) Ending Balance, June 30 (E + F1e)			1,368,460.03	1,368,460.03	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	1,368,460.03	1,368,460.03	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
8210	Student Activity Funds	1,368,460.03	1,368,460.03
Total, Restricted Balance		1,368,460.03	1,368,460.03

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	1,508,771.00	1,508,771.00	0.0%
3) Other State Revenue		8300-8599	10,247,126.00	10,399,823.00	1.5%
4) Other Local Revenue		8600-8799	258,989.08	212,016.00	-18.1%
5) TOTAL, REVENUES			12,014,886.08	12,120,610.00	0.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,541,679.67	1,086,436.00	-29.5%
2) Classified Salaries		2000-2999	725,643.10	662,821.00	-8.7%
3) Employee Benefits		3000-3999	1,019,503.74	832,230.00	-18.4%
4) Books and Supplies		4000-4999	671,302.00	935,636.00	39.4%
5) Services and Other Operating Expenditures		5000-5999	736,759.52	715,172.00	-2.9%
6) Capital Outlay		6000-6999	259,341.14	306,449.00	18.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,236,172.00	7,326,858.00	1.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	214,954.90	195,008.00	-9.3%
9) TOTAL, EXPENDITURES			12,405,356.07	12,060,610.00	-2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(390,469.99)	60,000.00	-115.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(390,469.99)	60,000.00	-115.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,974,045.43	2,583,575.44	-13.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,974,045.43	2,583,575.44	-13.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,974,045.43	2,583,575.44	-13.1%
2) Ending Balance, June 30 (E + F1e)			2,583,575.44	2,643,575.44	2.3%
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	1,617,109.98	1,617,109.98	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	966,465.46	1,026,465.46	6.2%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,661,292.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,227.00)		
b) in Banks		9120	116,732.50		
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	1,081,004.43		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	28,271.29		
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			3,882,073.57		
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	1,006,839.76		
2) Due to Grantor Governments		9590	36,248.00		
3) Due to Other Funds		9610	255,410.37		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,298,498.13		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,583,575.44		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,508,771.00	1,508,771.00	0.0%
TOTAL, FEDERAL REVENUE			1,508,771.00	1,508,771.00	0.0%
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	6,281,775.00	6,372,461.00	1.4%
Adult Education Program	6391	8590	3,748,643.00	3,831,081.00	2.2%
All Other State Revenue	All Other	8590	216,708.00	196,281.00	-9.4%
TOTAL, OTHER STATE REVENUE			10,247,126.00	10,399,823.00	1.5%
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	90,922.83	60,000.00	-34.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(6,842.00)	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	114,480.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	60,428.25	152,016.00	151.6%

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			258,989.08	212,016.00	-18.1%
TOTAL, REVENUES			12,014,886.08	12,120,610.00	0.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,091,048.35	717,890.00	-34.2%
Certificated Pupil Support Salaries		1200	96,450.24	91,396.00	-5.2%
Certificated Supervisors' and Administrators' Salaries		1300	354,181.08	277,150.00	-21.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,541,679.67	1,086,436.00	-29.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	33,939.68	38,108.00	12.3%
Classified Support Salaries		2200	233,349.86	233,287.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	447,393.17	354,651.00	-20.7%
Other Classified Salaries		2900	10,960.39	36,775.00	235.5%
TOTAL, CLASSIFIED SALARIES			725,643.10	662,821.00	-8.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	440,200.01	355,891.00	-19.2%
PERS		3201-3202	178,197.72	161,235.00	-9.5%
OASDI/Medicare/Alternative		3301-3302	72,993.40	68,269.00	-6.5%
Health and Welfare Benefits		3401-3402	247,227.77	175,215.00	-29.1%
Unemployment Insurance		3501-3502	1,133.79	977.00	-13.8%
Workers' Compensation		3601-3602	79,751.05	70,643.00	-11.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,019,503.74	832,230.00	-18.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	92,015.61	16,161.00	-82.4%
Materials and Supplies		4300	349,930.31	892,616.00	155.1%
Noncapitalized Equipment		4400	229,356.08	26,859.00	-88.3%
TOTAL, BOOKS AND SUPPLIES			671,302.00	935,636.00	39.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	17,446.60	10,705.00	-38.6%
Dues and Memberships		5300	3,824.50	4,516.00	18.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	191,475.76	142,916.00	-25.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	1,435.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,504.74	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	496,667.92	531,531.00	7.0%
Communications		5900	25,840.00	24,069.00	-6.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			736,759.52	715,172.00	-2.9%
CAPITAL OUTLAY					
Land		6100	12,483.00	9,485.00	-24.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	185,749.59	296,964.00	59.9%
Equipment		6400	61,108.55	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			259,341.14	306,449.00	18.2%
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	7,236,172.00	7,326,858.00	1.3%
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)			7,236,172.00	7,326,858.00	1.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	214,954.90	195,008.00	-9.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			214,954.90	195,008.00	-9.3%
TOTAL, EXPENDITURES			12,405,356.07	12,060,610.00	-2.8%
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					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,508,771.00	1,508,771.00	0.0%
3) Other State Revenue		8300-8599	10,247,126.00	10,399,823.00	1.5%
4) Other Local Revenue		8600-8799	258,989.08	212,016.00	-18.1%
5) TOTAL, REVENUES			12,014,886.08	12,120,610.00	0.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,128,137.87	1,325,764.00	-37.7%
2) Instruction - Related Services	2000-2999		1,888,966.33	2,189,977.00	15.9%
3) Pupil Services	3000-3999		305,758.55	322,537.00	5.5%
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		214,954.90	195,008.00	-9.3%
8) Plant Services	8000-8999		631,366.42	700,466.00	10.9%
9) Other Outgo	9000-9999	Except 7600-7699	7,236,172.00	7,326,858.00	1.3%
10) TOTAL, EXPENDITURES			12,405,356.07	12,060,610.00	-2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(390,469.99)	60,000.00	-115.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(390,469.99)	60,000.00	-115.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,974,045.43	2,583,575.44	-13.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,974,045.43	2,583,575.44	-13.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,974,045.43	2,583,575.44	-13.1%
2) Ending Balance, June 30 (E + F1e)			2,583,575.44	2,643,575.44	2.3%
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	1,617,109.98	1,617,109.98	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	966,465.46	1,026,465.46	6.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
6371	CalWORKs for ROCP or Adult Education	563,551.91	563,551.91
6391	Adult Education Program	1,053,558.07	1,053,558.07
Total, Restricted Balance		1,617,109.98	1,617,109.98

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	9,578,115.85	9,149,616.00	-4.5%
3) Other State Revenue		8300-8599	5,584,629.41	5,660,529.00	1.4%
4) Other Local Revenue		8600-8799	427,245.93	485,442.00	13.6%
5) TOTAL, REVENUES			15,589,991.19	15,295,587.00	-1.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,934,474.15	6,045,202.99	22.5%
3) Employee Benefits		3000-3999	2,379,603.24	2,814,461.00	18.3%
4) Books and Supplies		4000-4999	6,107,811.61	7,545,570.00	23.5%
5) Services and Other Operating Expenditures		5000-5999	(235,611.08)	137,639.00	-158.4%
6) Capital Outlay		6000-6999	342,331.32	2,141,649.00	525.6%
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	429,173.96	616,662.00	43.7%
9) TOTAL, EXPENDITURES			13,957,783.20	19,301,183.99	38.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,632,207.99	(4,005,596.99)	-345.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,632,207.99	(4,005,596.99)	-345.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,100,072.95	17,336,450.94	1.4%
b) Audit Adjustments		9793	(1,395,830.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			15,704,242.95	17,336,450.94	10.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,704,242.95	17,336,450.94	10.4%
2) Ending Balance, June 30 (E + F1e)			17,336,450.94	13,330,853.95	-23.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,492.00	0.00	-100.0%
Stores		9712	493,681.69	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	16,839,277.25	13,330,853.95	-20.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,781,544.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	(30,999.00)		
b) in Banks		9120	4,177.19		
c) in Revolving Cash Account		9130	3,492.00		
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	2,261,949.70		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	129,101.62		
6) Stores		9320	493,681.69		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			18,642,947.95		
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	852,602.02		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	447,246.04		
4) Current Loans		9640			
5) Unearned Revenue		9650	6,648.95		
6) TOTAL, LIABILITIES			1,306,497.01		
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)			17,336,450.94		
FEDERAL REVENUE					
Child Nutrition Programs		8220	9,578,115.85	9,149,616.00	-4.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			9,578,115.85	9,149,616.00	-4.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	5,584,629.41	5,660,529.00	1.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,584,629.41	5,660,529.00	1.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	76,273.49	221,542.00	190.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	387,098.44	263,900.00	-31.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(36,126.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			427,245.93	485,442.00	13.6%
TOTAL, REVENUES			15,589,991.19	15,295,587.00	-1.9%
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	3,888,465.85	4,919,660.99	26.5%
Classified Supervisors' and Administrators' Salaries		2300	514,612.58	578,891.00	12.5%
Clerical, Technical and Office Salaries		2400	531,395.72	546,651.00	2.9%
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			4,934,474.15	6,045,202.99	22.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,060,824.21	1,217,971.00	14.8%
OASDI/Medicare/Alternative		3301-3302	332,332.26	427,838.00	28.7%
Health and Welfare Benefits		3401-3402	809,970.21	922,753.00	13.9%
Unemployment Insurance		3501-3502	2,452.89	2,731.00	11.3%
Workers' Compensation		3601-3602	174,023.67	190,664.00	9.6%
OPEB, Allocated		3701-3702	0.00	52,504.00	New
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			2,379,603.24	2,814,461.00	18.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	498,684.28	112,311.00	-77.5%
Noncapitalized Equipment		4400	5,428.21	48,521.00	793.9%
Food		4700	5,603,699.12	7,384,738.00	31.8%
TOTAL, BOOKS AND SUPPLIES			6,107,811.61	7,545,570.00	23.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,556.91	9,378.00	9.6%
Dues and Memberships		5300	15,438.49	20,720.00	34.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	102,636.85	109,217.00	6.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	111,436.55	92,081.00	-17.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(655,353.36)	(393,786.99)	-39.9%
Professional/Consulting Services and Operating Expenditures		5800	177,442.69	294,518.99	66.0%
Communications		5900	4,230.79	5,511.00	30.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(235,611.08)	137,639.00	-158.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	342,331.32	235,200.00	-31.3%
Equipment		6400	0.00	1,656,449.00	New
Equipment Replacement		6500	0.00	250,000.00	New
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			342,331.32	2,141,649.00	525.6%
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	429,173.96	616,662.00	43.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			429,173.96	616,662.00	43.7%
TOTAL, EXPENDITURES			13,957,783.20	19,301,183.99	38.3%
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	9,578,115.85	9,149,616.00	-4.5%
3) Other State Revenue		8300-8599	5,584,629.41	5,660,529.00	1.4%
4) Other Local Revenue		8600-8799	427,245.93	485,442.00	13.6%
5) TOTAL, REVENUES			15,589,991.19	15,295,587.00	-1.9%
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		13,042,841.58	18,295,423.99	40.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		429,173.96	616,662.00	43.7%
8) Plant Services	8000-8999		485,767.66	389,098.00	-19.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,957,783.20	19,301,183.99	38.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,632,207.99	(4,005,596.99)	-345.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,632,207.99	(4,005,596.99)	-345.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,100,072.95	17,336,450.94	1.4%
b) Audit Adjustments		9793	(1,395,830.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			15,704,242.95	17,336,450.94	10.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,704,242.95	17,336,450.94	10.4%
2) Ending Balance, June 30 (E + F1e)			17,336,450.94	13,330,853.95	-23.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,492.00	0.00	-100.0%
Stores		9712	493,681.69	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	16,839,277.25	13,330,853.95	-20.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	14,230,844.01	10,744,722.71
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	2,009,613.59	1,987,311.59
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	598,819.65	598,819.65
Total, Restricted Balance		16,839,277.25	13,330,853.95

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	(338.18)	0.00	-100.0%
5) TOTAL, REVENUES			(338.18)	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)			(338.18)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	211,055.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			211,055.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			210,716.82	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	210,716.82	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	210,716.82	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	210,716.82	New
2) Ending Balance, June 30 (E + F1e)			210,716.82	210,716.82	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	210,716.82	210,716.82	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	207,055.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(407.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	68.82		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,000.00		
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) TOTAL, ASSETS			210,716.82		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			210,716.82		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	68.82	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(407.00)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			(338.18)	0.00	-100.0%
TOTAL, REVENUES			(338.18)	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	211,055.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			211,055.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			211,055.00	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(338.18)	0.00	-100.0%
5) TOTAL, REVENUES			(338.18)	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)			(338.18)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	211,055.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			211,055.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			210,716.82	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	210,716.82	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	210,716.82	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	210,716.82	New
2) Ending Balance, June 30 (E + F1e)			210,716.82	210,716.82	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	210,716.82	210,716.82	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,673,485.82	3,000,000.00	79.3%
5) TOTAL, REVENUES			1,673,485.82	3,000,000.00	79.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	66,706.64	70,521.00	5.7%
3) Employee Benefits		3000-3999	36,097.89	38,115.00	5.6%
4) Books and Supplies		4000-4999	70,861.62	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	628,528.27	8,000.00	-98.7%
6) Capital Outlay		6000-6999	35,168,083.81	23,149,540.00	-34.2%
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			35,970,278.23	23,266,176.00	-35.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(34,296,792.41)	(20,266,176.00)	-40.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	52,230,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			52,230,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,933,207.59	(20,266,176.00)	-213.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,552,214.64	64,485,422.23	38.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,552,214.64	64,485,422.23	38.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,552,214.64	64,485,422.23	38.5%
2) Ending Balance, June 30 (E + F1e)			64,485,422.23	44,219,246.23	-31.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	64,485,422.23	44,219,246.23	-31.4%
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	71,994,726.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	(141,415.00)		
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	666,094.00		
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			72,519,405.78		
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	8,028,217.86		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,765.69		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			8,033,983.55		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			64,485,422.23		
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	1,588,976.82	3,000,000.00	88.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(165,491.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	250,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,673,485.82	3,000,000.00	79.3%
TOTAL, REVENUES			1,673,485.82	3,000,000.00	79.3%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	66,706.64	70,521.00	5.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			66,706.64	70,521.00	5.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	17,430.27	18,618.00	6.8%
OASDI/Medicare/Alternative		3301-3302	5,078.62	5,395.00	6.2%
Health and Welfare Benefits		3401-3402	11,215.28	11,600.00	3.4%
Unemployment Insurance		3501-3502	33.35	35.00	4.9%
Workers' Compensation		3601-3602	2,340.37	2,467.00	5.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			36,097.89	38,115.00	5.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	65,089.27	0.00	-100.0%
Noncapitalized Equipment		4400	5,772.35	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			70,861.62	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	129,710.77	0.00	-100.0%
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	498,817.50	8,000.00	-98.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			628,528.27	8,000.00	-98.7%
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	35,079,961.91	22,749,540.00	-35.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	88,121.90	400,000.00	353.9%
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			35,168,083.81	23,149,540.00	-34.2%
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			35,970,278.23	23,266,176.00	-35.3%
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	52,230,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			52,230,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			52,230,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,673,485.82	3,000,000.00	79.3%
5) TOTAL, REVENUES			1,673,485.82	3,000,000.00	79.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		35,840,567.46	23,266,176.00	-35.1%
9) Other Outgo	9000-9999	Except 7600-7699	129,710.77	0.00	-100.0%
10) TOTAL, EXPENDITURES			35,970,278.23	23,266,176.00	-35.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(34,296,792.41)	(20,266,176.00)	-40.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	52,230,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			52,230,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,933,207.59	(20,266,176.00)	-213.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,552,214.64	64,485,422.23	38.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,552,214.64	64,485,422.23	38.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,552,214.64	64,485,422.23	38.5%
2) Ending Balance, June 30 (E + F1e)			64,485,422.23	44,219,246.23	-31.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	64,485,422.23	44,219,246.23	-31.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,757,560.26	1,405,000.00	-20.1%
5) TOTAL, REVENUES			1,757,560.26	1,405,000.00	-20.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,937.60	5,000.00	70.2%
5) Services and Other Operating Expenditures		5000-5999	480,235.63	315,000.00	-34.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			483,173.23	320,000.00	-33.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,274,387.03	1,085,000.00	-14.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	35,557.98	30,000.00	-15.6%
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			(35,557.98)	(30,000.00)	-15.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,238,829.05	1,055,000.00	-14.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,737,218.83	16,976,047.88	7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,737,218.83	16,976,047.88	7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,737,218.83	16,976,047.88	7.9%
2) Ending Balance, June 30 (E + F1e)			16,976,047.88	18,031,047.88	6.2%
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	12,438,625.65	13,493,625.65	8.5%
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	4,537,422.23	4,537,422.23	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	16,856,777.23		
1) Fair Value Adjustment to Cash in County Treasury		9111	(33,111.00)		
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	249,929.17		
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			17,073,595.40		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	97,547.52		
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			97,547.52		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			16,976,047.88		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	561,981.42	400,000.00	-28.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(40,532.00)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,236,110.84	1,005,000.00	-18.7%
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			1,757,560.26	1,405,000.00	-20.1%
TOTAL, REVENUES			1,757,560.26	1,405,000.00	-20.1%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,937.60	5,000.00	70.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,937.60	5,000.00	70.2%
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	480,235.63	315,000.00	-34.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			480,235.63	315,000.00	-34.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			483,173.23	320,000.00	-33.8%
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					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	35,557.98	30,000.00	-15.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			35,557.98	30,000.00	-15.6%

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)			(35,557.98)	(30,000.00)	-15.6%

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	1,757,560.26	1,405,000.00	-20.1%
5) TOTAL, REVENUES			1,757,560.26	1,405,000.00	-20.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		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		483,173.23	320,000.00	-33.8%
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			483,173.23	320,000.00	-33.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,274,387.03	1,085,000.00	-14.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	35,557.98	30,000.00	-15.6%
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			(35,557.98)	(30,000.00)	-15.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,238,829.05	1,055,000.00	-14.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,737,218.83	16,976,047.88	7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,737,218.83	16,976,047.88	7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,737,218.83	16,976,047.88	7.9%
2) Ending Balance, June 30 (E + F1e)			16,976,047.88	18,031,047.88	6.2%
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	12,438,625.65	13,493,625.65	8.5%
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	4,537,422.23	4,537,422.23	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	12,438,625.65	13,493,625.65
Total, Restricted Balance		12,438,625.65	13,493,625.65

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	7,821,746.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	(7,771.15)	0.00	-100.0%
5) TOTAL, REVENUES			7,813,974.85	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)			7,813,974.85	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	7,821,746.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,821,746.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,771.15)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,578.09	(7,766.15)	-167.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,578.09	(7,766.15)	-167.1%
d) Other Restatements		9795	(11,573.09)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			5.00	(7,766.15)	-155,423.0%
2) Ending Balance, June 30 (E + F1e)			(7,766.15)	(7,766.15)	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	759.85	759.85	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	(8,526.00)	(8,526.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,340,782.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(8,526.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	760.27		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,333,016.27		
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	4,340,782.42		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,340,782.42		
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)			(7,766.15)		
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	7,821,746.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,821,746.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	759.85	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(8,531.00)	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			(7,771.15)	0.00	-100.0%
TOTAL, REVENUES			7,813,974.85	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	7,821,746.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,821,746.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(7,821,746.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,821,746.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	(7,771.15)	0.00	-100.0%
5) TOTAL, REVENUES			7,813,974.85	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)			7,813,974.85	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	7,821,746.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,821,746.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,771.15)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,578.09	(7,766.15)	-167.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,578.09	(7,766.15)	-167.1%
d) Other Restatements		9795	(11,573.09)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			5.00	(7,766.15)	-155,423.0%
2) Ending Balance, June 30 (E + F1e)			(7,766.15)	(7,766.15)	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	759.85	759.85	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	(8,526.00)	(8,526.00)	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
7710	State School Facilities Projects	759.85	759.85
Total, Restricted Balance		759.85	759.85

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	6,866,073.72	5,487,523.00	-20.1%
5) TOTAL, REVENUES			6,866,073.72	5,487,523.00	-20.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	19,482.55	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	678,334.09	0.00	-100.0%
6) Capital Outlay		6000-6999	12,247,057.52	6,704,460.00	-45.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,865,655.56	7,500,000.00	161.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,810,529.72	14,204,460.00	-10.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,944,456.00)	(8,716,937.00)	-2.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,821,746.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	28,820,297.75	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			36,642,043.75	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			27,697,587.75	(8,716,937.00)	-131.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,039,857.24	68,749,018.08	67.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,039,857.24	68,749,018.08	67.5%
d) Other Restatements		9795	11,573.09	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,051,430.33	68,749,018.08	67.5%
2) Ending Balance, June 30 (E + F1e)			68,749,018.08	60,032,081.08	-12.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	68,111,847.75	58,894,910.75	-13.5%
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	637,170.33	1,137,170.33	78.5%
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	24,825,753.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	(48,764.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	41,178,504.67		
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	2,092,735.07		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,340,782.42		
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			72,389,011.80		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,639,993.72		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,639,993.72		
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)			68,749,018.08		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	5,423,560.34	4,987,523.00	-8.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,339,799.38	500,000.00	-62.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(57,286.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	160,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,866,073.72	5,487,523.00	-20.1%
TOTAL, REVENUES			6,866,073.72	5,487,523.00	-20.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	8,699.81	0.00	-100.0%
Noncapitalized Equipment		4400	10,782.74	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			19,482.55	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,660.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	674,674.09	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			678,334.09	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	4,999,594.47	0.00	-100.0%
Buildings and Improvements of Buildings		6200	6,367,217.46	6,704,460.00	5.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	880,245.59	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			12,247,057.52	6,704,460.00	-45.3%
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	1,527,938.51	4,500,000.00	194.5%
Other Debt Service - Principal		7439	1,337,717.05	3,000,000.00	124.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,865,655.56	7,500,000.00	161.7%
TOTAL, EXPENDITURES			15,810,529.72	14,204,460.00	-10.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	7,821,746.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			7,821,746.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	24,795,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	4,025,297.75	0.00	-100.0%
(c) TOTAL, SOURCES			28,820,297.75	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)			36,642,043.75	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	6,866,073.72	5,487,523.00	-20.1%
5) TOTAL, REVENUES			6,866,073.72	5,487,523.00	-20.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		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		12,445,433.56	6,704,460.00	-46.1%
9) Other Outgo	9000-9999	Except 7600-7699	3,365,096.16	7,500,000.00	122.9%
10) TOTAL, EXPENDITURES			15,810,529.72	14,204,460.00	-10.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(8,944,456.00)	(8,716,937.00)	-2.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,821,746.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	28,820,297.75	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			36,642,043.75	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			27,697,587.75	(8,716,937.00)	-131.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,039,857.24	68,749,018.08	67.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,039,857.24	68,749,018.08	67.5%
d) Other Restatements		9795	11,573.09	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,051,430.33	68,749,018.08	67.5%
2) Ending Balance, June 30 (E + F1e)			68,749,018.08	60,032,081.08	-12.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	68,111,847.75	58,894,910.75	-13.5%
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	637,170.33	1,137,170.33	78.5%
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	68,111,847.75	58,894,910.75
Total, Restricted Balance		68,111,847.75	58,894,910.75

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	166,020.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	29,444,213.00	17,298,432.00	-41.3%
5) TOTAL, REVENUES			29,610,233.00	17,298,432.00	-41.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	19,814,758.00	31,407,498.00	58.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,814,758.00	31,407,498.00	58.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,795,475.00	(14,109,066.00)	-244.0%
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	6,022,625.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,022,625.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,818,100.00	(14,109,066.00)	-189.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,046,972.00	34,865,072.00	83.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,046,972.00	34,865,072.00	83.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,046,972.00	34,865,072.00	83.0%
2) Ending Balance, June 30 (E + F1e)			34,865,072.00	20,756,006.00	-40.5%
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	34,865,072.00	20,756,006.00	-40.5%
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	34,933,690.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(68,618.00)		
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			34,865,072.00		
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)			34,865,072.00		
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					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	166,020.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			166,020.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	28,087,804.00	16,694,157.00	-40.6%
Unsecured Roll		8612	334,459.00	604,275.00	80.7%
Prior Years' Taxes		8613	318,105.00	0.00	-100.0%
Supplemental Taxes		8614	273,705.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	(2,250.00)	0.00	-100.0%
Interest		8660	508,452.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(77,699.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	1,637.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			29,444,213.00	17,298,432.00	-41.3%
TOTAL, REVENUES			29,610,233.00	17,298,432.00	-41.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	11,115,000.00	7,110,541.00	-36.0%
Bond Interest and Other Service Charges		7434	8,699,758.00	24,296,957.00	179.3%
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)			19,814,758.00	31,407,498.00	58.5%
TOTAL, EXPENDITURES			19,814,758.00	31,407,498.00	58.5%
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	6,022,625.00	0.00	-100.0%
(c) TOTAL, SOURCES			6,022,625.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,022,625.00	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	166,020.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	29,444,213.00	17,298,432.00	-41.3%
5) TOTAL, REVENUES			29,610,233.00	17,298,432.00	-41.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	19,814,758.00	31,407,498.00	58.5%
10) TOTAL, EXPENDITURES			19,814,758.00	31,407,498.00	58.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			9,795,475.00	(14,109,066.00)	-244.0%
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	6,022,625.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,022,625.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,818,100.00	(14,109,066.00)	-189.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,046,972.00	34,865,072.00	83.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,046,972.00	34,865,072.00	83.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,046,972.00	34,865,072.00	83.0%
2) Ending Balance, June 30 (E + F1e)			34,865,072.00	20,756,006.00	-40.5%
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	34,865,072.00	20,756,006.00	-40.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,641,497.09	1,530,000.00	-58.0%
5) TOTAL, REVENUES			3,641,497.09	1,530,000.00	-58.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	465,237.74	690,311.00	48.4%
3) Employee Benefits		3000-3999	230,357.15	378,629.00	64.4%
4) Books and Supplies		4000-4999	50,785.08	112,000.00	120.5%
5) Services and Other Operating Expenses		5000-5999	95,376.76	135,000.00	41.5%
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			841,756.73	1,315,940.00	56.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,799,740.36	214,060.00	-92.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	216,995.18	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			(216,995.18)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,582,745.18	214,060.00	-91.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,724,361.13	8,307,106.31	45.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,724,361.13	8,307,106.31	45.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,724,361.13	8,307,106.31	45.1%
2) Ending Net Position, June 30 (E + F1e)			8,307,106.31	8,521,166.31	2.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	8,307,106.31	8,521,166.31	2.6%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,048,187.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	(15,809.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	334,047.93		
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			8,366,426.21		
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	26,014.57		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	33,305.33		
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			59,319.90		
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)			8,307,106.31		
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					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	219,103.96	175,000.00	-20.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(18,442.00)	0.00	-100.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,440,835.13	1,355,000.00	-60.6%
TOTAL, OTHER LOCAL REVENUE			3,641,497.09	1,530,000.00	-58.0%
TOTAL, REVENUES			3,641,497.09	1,530,000.00	-58.0%
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					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Instructional Salaries		2100	465,224.62	690,311.00	48.4%
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	13.12	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			465,237.74	690,311.00	48.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	122,437.55	178,537.00	45.8%
OASDI/Medicare/Alternative		3301-3302	35,284.89	52,996.00	50.2%
Health and Welfare Benefits		3401-3402	55,890.07	115,440.00	106.5%
Unemployment Insurance		3501-3502	234.95	344.00	46.4%
Workers' Compensation		3601-3602	16,509.69	24,155.00	46.3%
OPEB, Allocated		3701-3702	0.00	7,157.00	New
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			230,357.15	378,629.00	64.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,992.12	0.00	-100.0%
Materials and Supplies		4300	43,965.89	112,000.00	154.7%
Noncapitalized Equipment		4400	4,827.07	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			50,785.08	112,000.00	120.5%
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	2,450.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	33,052.94	0.00	-100.0%
Professional/Consulting Services and					
Operating Expenditures		5800	59,873.82	135,000.00	125.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			95,376.76	135,000.00	41.5%
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 (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			841,756.73	1,315,940.00	56.3%
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	216,995.18	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			216,995.18	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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)			(216,995.18)	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	3,641,497.09	1,530,000.00	-58.0%
5) TOTAL, REVENUES			3,641,497.09	1,530,000.00	-58.0%
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		841,756.73	1,315,940.00	56.3%
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			841,756.73	1,315,940.00	56.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,799,740.36	214,060.00	-92.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	216,995.18	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			(216,995.18)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,582,745.18	214,060.00	-91.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,724,361.13	8,307,106.31	45.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,724,361.13	8,307,106.31	45.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,724,361.13	8,307,106.31	45.1%
2) Ending Net Position, June 30 (E + F1e)			8,307,106.31	8,521,166.31	2.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	8,307,106.31	8,521,166.31	2.6%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	8,307,106.31	8,521,166.31
Total, Restricted Net Position		8,307,106.31	8,521,166.31

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	8,333,925.70	8,308,316.00	-0.3%
5) TOTAL, REVENUES			8,333,925.70	8,308,316.00	-0.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	8,250,961.63	8,263,316.00	0.1%
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			8,250,961.63	8,263,316.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			82,964.07	45,000.00	-45.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	119,558.45	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			119,558.45	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			202,522.52	45,000.00	-77.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,263,124.17	2,465,646.69	8.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,263,124.17	2,465,646.69	8.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,263,124.17	2,465,646.69	8.9%
2) Ending Net Position, June 30 (E + F1e)			2,465,646.69	2,510,646.69	1.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	2,465,646.69	2,510,646.69	1.8%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,871,850.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,677.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	237,894.85		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	17,322.89		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	597,439.41		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			2,720,830.54		
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	255,183.85		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) 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			255,183.85		
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)			2,465,646.69		
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	52,836.63	45,000.00	-14.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,672.00)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	8,285,761.07	8,263,316.00	-0.3%
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			8,333,925.70	8,308,316.00	-0.3%
TOTAL, REVENUES			8,333,925.70	8,308,316.00	-0.3%
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	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5499	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800-5899	8,250,961.63	8,263,316.00	0.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			8,250,961.63	8,263,316.00	0.1%
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			8,250,961.63	8,263,316.00	0.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	119,558.45	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			119,558.45	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(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)			119,558.45	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	8,333,925.70	8,308,316.00	-0.3%
5) TOTAL, REVENUES			8,333,925.70	8,308,316.00	-0.3%
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		8,250,961.63	8,263,316.00	0.1%
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			8,250,961.63	8,263,316.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			82,964.07	45,000.00	-45.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	119,558.45	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			119,558.45	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			202,522.52	45,000.00	-77.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,263,124.17	2,465,646.69	8.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,263,124.17	2,465,646.69	8.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,263,124.17	2,465,646.69	8.9%
2) Ending Net Position, June 30 (E + F1e)			2,465,646.69	2,510,646.69	1.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	2,465,646.69	2,510,646.69	1.8%

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)	16,499.24	16,445.95	17,003.58	16,120.98	16,120.98	16,743.83
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	16,499.24	16,445.95	17,003.58	16,120.98	16,120.98	16,743.83
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	30.77	30.77	30.77	33.01	33.01	33.01
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)	30.77	30.77	30.77	33.01	33.01	33.01
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	16,530.01	16,476.72	17,034.35	16,153.99	16,153.99	16,776.84
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	140,304,631.12	301	399.57	303	140,304,231.55	305	0.00		307	140,304,231.55	309
2000 - Classified Salaries	55,538,643.03	311	405.47	313	55,538,237.56	315	4,892,812.99		317	50,645,424.57	319
3000 - Employee Benefits	95,632,098.93	321	1,842,522.30	323	93,789,576.63	325	2,595,786.44		327	91,193,790.19	329
4000 - Books, Supplies Equip Replace. (6500)	16,842,985.15	331	48,034.43	333	16,794,950.72	335	3,201,606.05		337	13,593,344.67	339
5000 - Services . . . & 7300 - Indirect Costs	55,214,675.17	341	147,370.83	343	55,067,304.34	345	17,182,389.54		347	37,884,914.80	349
TOTAL					361,494,300.80	365			TOTAL	333,621,705.78	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	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	2,998,741.70
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		190,766,893.61
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		
14. TOTAL SALARIES AND BENEFITS.		190,766,893.61
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.		57.18%
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)	57.18%	
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).	333,621,705.78	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2024-25 Actual			2025-26 Actual		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	166,109,189.62		166,109,189.62			173,093,682.38
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	16,883.81		16,883.81			16,530.01
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2024-25			Adjustments to 2025-26		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2025-26 P2 Report			2026-27 P2 Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	16,530.01		16,530.01	16,153.99		16,153.99
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			16,530.01			16,153.99
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2025-26 Actual			2026-27 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	413,737.49		413,737.49	413,535.00		413,535.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	97,236,933.38		97,236,933.38	100,354,201.00		100,354,201.00
5. Unsecured Roll Taxes (Object 8042)	3,233,482.88		3,233,482.88	2,993,980.00		2,993,980.00
6. Prior Years' Taxes (Object 8043)	(79,020.53)		(79,020.53)	1,175.00		1,175.00
7. Supplemental Taxes (Object 8044)	3,793,126.50		3,793,126.50	3,500,219.00		3,500,219.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(238,969.00)		(238,969.00)	308,356.00		308,356.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	9,814,184.70		9,814,184.70	10,347,599.00		10,347,599.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	114,173,475.42	0.00	114,173,475.42	117,919,065.00	0.00	117,919,065.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	114,173,475.42	0.00	114,173,475.42	117,919,065.00	0.00	117,919,065.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			5,970,339.00			6,561,823.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	10,617,689.00		10,617,689.00	10,795,100.00		10,795,100.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	10,617,689.00	0.00	16,588,028.00	10,795,100.00	0.00	17,356,923.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	148,506,950.00		148,506,950.00	153,101,705.00		153,101,705.00
25. LCFF State Aid - Prior Years (Object 8019)	41,807.00		41,807.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	148,548,757.00	0.00	148,548,757.00	153,101,705.00	0.00	153,101,705.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	347,616,807.45		347,616,807.45	352,489,158.00		352,489,158.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	3,109,614.62		3,109,614.62	2,625,000.00		2,625,000.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
D. APPROPRIATIONS LIMIT CALCULATIONS	2025-26 Actual			2026-27 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			166,109,189.62			173,093,682.38
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9790			0.9773
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			173,093,682.38			177,538,096.35
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			114,173,475.42			117,919,065.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			1,983,601.20			1,938,478.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			75,508,234.96			76,975,954.35
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			75,508,234.96			76,975,954.35
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			1,712,118.16			1,462,280.19
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			115,885,593.58			119,381,345.19
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			73,796,116.80			75,513,674.16
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			115,885,593.58			
b. State Subventions (Line D8)			73,796,116.80			
c. Less: Excluded Appropriations (Line C23)			16,588,028.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			173,093,682.38			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			173,093,682.38			177,538,096.35
12. Appropriations Subject to the Limit (Line D9d)			173,093,682.38			

Printed: 9/8/2026 12:07 PM

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) 10,479,388.58
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) 279,153,718.76

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) 3.75%

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) 12,420,098.51
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 4,871,728.08

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	106,151.90
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)	1,042,351.96
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	18,440,330.45
9. Carry-Forward Adjustment (Part IV, Line F)	674,379.71
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	19,114,710.16
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	225,999,114.73
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	41,206,545.65
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	29,327,623.51
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,731,550.43
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	68,103.76
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,239,610.36
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)	812,551.50
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)	16,448.18
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)	26,753,700.32
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	1,843,628.22
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,694,888.03
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	7,582,578.80
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)	343,276,343.49
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)	5.37%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.57%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	18,440,330.45
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	1,663,490.30
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.66%) times Part III, Line B19); zero if negative	674,379.71
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.66%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.66%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	674,379.71
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)	674,379.71

Approved
indirect
cost rate: 5.66%

Highest
rate used
in any
program: 5.66%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	15,916,694.04	900,884.00	5.66%
01	3010	4,733,021.51	267,889.01	5.66%
01	3182	418,403.70	23,680.50	5.66%
01	3310	4,828,408.10	273,287.90	5.66%
01	3311	31,425.12	1,778.66	5.66%
01	3315	148,578.46	8,409.54	5.66%
01	3345	2,901.29	164.21	5.66%
01	3550	115,697.62	5,784.84	5.00%
01	4035	403,255.19	22,824.00	5.66%
01	4127	359,749.81	20,362.00	5.66%
01	4201	59,121.47	3,346.28	5.66%
01	4203	424,720.43	24,039.18	5.66%
01	6053	308,471.05	17,459.00	5.66%
01	6054	741,634.95	41,977.00	5.66%
01	6211	268,108.89	13,410.52	5.00%
01	6266	2,278,535.00	128,965.00	5.66%
01	6332	4,003,680.52	226,608.31	5.66%
01	6383	36,492.95	2,065.50	5.66%
01	6387	429,586.95	24,314.62	5.66%
01	6520	330,938.86	18,731.14	5.66%
01	6546	1,221,720.55	69,149.38	5.66%
01	6547	774,279.29	43,824.21	5.66%
01	6762	4,510,231.46	255,279.00	5.66%
01	6770	3,004,124.99	30,041.00	1.00%
01	7399	495,268.19	28,032.16	5.66%
01	7412	544,468.31	30,816.90	5.66%
01	7413	180,506.78	10,216.68	5.66%
01	7435	6,764,145.01	382,850.00	5.66%
01	9010	6,091,086.95	280,697.25	4.61%
11	3410	249,940.03	14,146.63	5.66%
11	6371	67,469.41	3,818.77	5.66%
11	6391	3,833,941.87	191,699.66	5.00%
11	9010	33,830.03	1,914.78	5.66%
13	5310	7,214,511.72	408,341.36	5.66%
13	5320	368,067.08	20,832.60	5.66%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,220,037.83		3,015,431.37	4,235,469.20
2. State Lottery Revenue	8560	3,303,523.22		1,466,837.98	4,770,361.20
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	(3,303,523.22)	3,303,523.22		0.00
7. Total Available (Sum Lines A1 through A6)		1,220,037.83	3,303,523.22	4,482,269.35	9,005,830.40
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00	2,661,984.11	0.00	2,661,984.11
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00	641,539.11	0.00	641,539.11
4. Books and Supplies	4000-4999	0.00		2,065,356.97	2,065,356.97
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			974.25	974.25
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			375,990.94	375,990.94
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)		0.00	3,303,523.22	2,442,322.16	5,745,845.38
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	1,220,037.83	0.00	2,039,947.19	3,259,985.02
D. COMMENTS:					
Part of the district's online subscriptions are part of the adopted curricula.					

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.

Vista Unified (68452) - 25-26 Unaudited Actuals		25-26 Unaudited	
		2025-26	2026-27
General Assumptions			
COLA & Augmentation	2.30%	4.31%	
Base Grant Proration Factor	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	
Student Assumptions:			
Enrollment Count	17,659	17,275	
Unduplicated Pupil Count (UPC)	11,921	11,489	
Unduplicated Pupil Percentage (UPP)	66.76%	67.57%	
Current Year LCFF Average Daily Attendance (ADA)	16,530.01	16,154.00	
Funded LCFF ADA	17,034.35	16,776.84	
LCFF ADA Funding Method	3PY Average	3PY Average	
Current Year Necessary Small School (NSS) ADA	-	-	
Funded NSS ADA	-	-	
LCFF Entitlement Summary			
Base Grant	\$188,287,544	\$193,257,284	
Grade Span Adjustment	7,563,960	7,808,834	
Adjusted Base Grant	\$195,851,504	\$201,066,118	
Supplemental Grant	26,150,093	27,172,075	
Concentration Grant	14,970,889	16,428,107	
Total Base, Supplemental and Concentration Grant	\$236,972,486	\$244,666,300	
Allowance: Necessary Small School	-	-	
Add-on: Targeted Instructional Improvement Block Grant	2,807,523	2,807,523	
Add-on: Home-to-School Transportation	1,683,654	1,731,975	
Add-on: Small School District Bus Replacement Program	-	-	
Add-on: Economic Recovery Target	-	-	
Add-on: Transitional Kindergarten	3,642,677	3,447,358	
Total Allowance and Add-On Amounts	\$8,133,854	\$7,986,856	
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$245,106,340	\$252,653,156	
Miscellaneous Adjustments	-	-	
Total LCFF Entitlement (excludes Additional State Aid)	\$ 245,106,340	\$ 252,653,156	
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 14,389	\$ 15,060	
Additional State Aid	-	-	
Total LCFF Entitlement with Additional State Aid	245,106,340	252,653,156	
LCFF Sources Summary			
Funding Source Summary			
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$ 96,599,390	\$ 99,275,404	
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 29,499,089	\$ 28,481,097	
Net State Aid (excludes Additional State Aid)	\$ 119,007,861	\$ 124,896,655	
Additional State Aid	\$ -	\$ -	
Total Funding Sources	\$ 245,106,340	\$ 252,653,156	
Funding Source by Resource-Object			
State Aid (Resource Code 0000, Object Code 8011)	\$ 119,007,861	\$ 124,896,655	
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 29,499,089	\$ 28,481,097	
(P-2 plus Current Year Accrual)			
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ 130,111	\$ 297,741	
(P-A less Prior Year Accrual)			
Property Taxes (Object 8021 to 8089)	\$ 114,173,474	\$ 117,579,457	
% Change	4.5834%	2.9832%	
In-Lieu of Property Taxes (Object Code 8096)	(17,574,084)	(18,304,053)	
Entitlement and Source Reconciliation			
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	
Total LCFF Entitlement	\$ 245,106,340	\$ 252,653,156	
Additional State Aid	\$ -	\$ -	
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	
Excess Taxes before Minimum State Aid	\$ -	\$ -	
Total Funding Sources	\$ 245,106,340	\$ 252,653,156	
LCAP Percentage to Increase or Improve Services Calculation			
Base Grant (Excludes add-ons for TIIG & Transportation)	\$ 199,494,181	\$ 204,513,476	
Supplemental and Concentration Grant funding in the LCAP year	\$ 41,120,982	\$ 43,600,182	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ 3,454,820	\$ 3,791,102	
Percentage to Increase or Improve Services	20.61%	21.32%	

Vista Unified (68452) - 25-26 Unaudited Actuals	v27.2						PY1	v27.2						25-26 Unaudited Actuals	CY
LOCAL CONTROL FUNDING FORMULA	2025-26							2026-27							
LCFF ENTITLEMENT CALCULATION															
	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			
	2.30%		0.00%		66.76% 66.76%			4.31%		0.00%		67.57% 67.57%			
Calculation Factors	3PY Average							3PY Average							
	ADA	Base	Grade Span	Supplemental	Concentration	Total		ADA	Base	Grade Span	Supplemental	Concentration	Total		
Grades TK-3	5,425.29	\$ 10,256	\$ 1,067	\$ 1,512	\$ 866	\$ 74,328,519		5,399.84	\$ 10,698	\$ 1,113	\$ 1,596	\$ 965	\$ 77,607,393		
Grades 4-6	3,755.71	10,411		1,390	796	47,310,279		3,743.26	10,860		1,468	887	49,466,989		
Grades 7-8	2,357.45	10,719		1,431	819	30,575,093		2,296.03	11,181		1,511	914	31,238,691		
Grades 9-12	5,495.90	12,423	323	1,702	974	84,758,595		5,337.71	12,958	337	1,797	1,086	86,353,227		
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-		-	-	-	-	-	-		
Total Base, Supplemental, and Concentration Grant	\$ 188,287,544		\$ 7,563,960	\$ 26,150,093	\$ 14,970,889	\$ 236,972,486		\$ 193,257,284		\$ 7,808,834	\$ 27,172,075	\$ 16,428,107	\$ 244,666,300		
NSS Allowance			-			-				-			-		
TOTAL BASE	17,034.35	\$ 188,287,544	\$ 7,563,960	\$ 26,150,093	\$ 14,970,889	\$ 236,972,486		16,776.84	\$ 193,257,284	\$ 7,808,834	\$ 27,172,075	\$ 16,428,107	\$ 244,666,300		
ADD ONS:															
Targeted Instructional Improvement Block Grant							\$ 2,807,523							\$ 2,807,523	
Home-to-School Transportation (COLA added commencing 2023-24)							1,683,654							1,731,975	
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-							-	
Transitional Kindergarten (Commencing 2022-23)							-							-	
TK ADA	656.93	TK Add-on rate	\$ 5,545.00			3,642,677		TK ADA	604.38	TK Add-on rate	\$ 5,704.00			3,447,358	
ECONOMIC RECOVERY TARGET PAYMENT							-							-	
LCFF Entitlement Before Adjustments							\$ 245,106,340							\$ 252,653,156	
Miscellaneous Adjustments							-							-	
ADJUSTED LCFF ENTITLEMENT							\$ 245,106,340							\$ 252,653,156	
Local Revenue (including RDA)							(96,599,390)							(99,275,404)	
Gross State Aid							\$ 148,506,950							\$ 153,377,752	
Education Protection Account Entitlement							(29,499,089)							(28,481,097)	
Net State Aid							\$ 119,007,861							\$ 124,896,655	
MINIMUM STATE AID CALCULATION															
	12-13 Rate		2025-26 ADA		N/A			12-13 Rate		2026-27 ADA		N/A			
2012-13 RL/Charter Gen BG adjusted for ADA	\$ 5,353.39		17,034.35		\$ 91,191,519			\$ 5,353.39		16,776.84		\$ 89,812,985			
2012-13 NSS Allowance (deficit)	\$ -				-			\$ -				-			
Minimum State Aid Adjustments							-							-	
Less Current Year Property Taxes/In-Lieu							(96,599,390)							(99,275,404)	
Less Education Protection Account Entitlement							(29,499,089)							(28,481,097)	
Subtotal State Aid for Historical RL/Charter General BG							\$ -							\$ -	
Categorical Minimum State Aid							24,172,355							24,172,355	
Charter School Categorical Block Grant adjusted for ADA							-							-	
Minimum State Aid Guarantee Before Proration Factor							\$ 24,172,355							\$ 24,172,355	
Proration Factor							0.00%							0.00%	
Minimum State Aid Guarantee							\$ 24,172,355							\$ 24,172,355	
CHARTER SCHOOL MINIMUM STATE AID OFFSET															
LCFF Entitlement							-							-	
Minimum State Aid plus Property Taxes including RDA							-							-	
Offset							-							-	
Minimum State Aid Prior to Offset							-							-	
Total Minimum State Aid with Offset							-							-	
State Aid Before Additional State Aid							\$ 119,007,861							\$ 124,896,655	
ADDITIONAL STATE AID							\$ -							\$ -	
LCFF State Aid, Adjusted for Minimum State Aid Guarantee							\$ 119,007,861							\$ 124,896,655	
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental							\$ 245,106,340							\$ 252,653,156	
Change Over Prior Year	0.12%		303,031					3.08%		7,546,816					
LCFF Entitlement Per ADA (excluding Categorical MSA)					14,389							15,060			
Per-ADA Change Over Prior Year	3.37%		469					4.66%		671					
Basic Aid Status (school districts only)							Non-Basic Aid							Non-Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES															
	Increase		2025-26					Increase		2026-27					
State Aid	1.24%		1,462,637		\$ 119,007,861			4.95%		5,888,794		\$ 124,896,655			
Education Protection Account					29,499,089							28,481,097			
Property Taxes Net of In-Lieu Transfers	5.44%		4,981,175		96,599,390			2.77%		2,676,014		99,275,404			
Charter In-Lieu Taxes	0.00%		-		-			0.00%		-		-			
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	2.63%		6,443,812		\$ 245,106,340			3.49%		8,564,808		\$ 252,653,156			

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	51,443,075.42	(5,591.00)	51,437,484.42	12,483.00	0.00	51,449,967.42
Work in Progress	40,946,918.56	10,577,167.00	51,524,085.56	37,287,079.00		88,811,164.56
Total capital assets not being depreciated	92,389,993.98	10,571,576.00	102,961,569.98	37,299,562.00	0.00	140,261,131.98
Capital assets being depreciated:						
Land Improvements	50,706,131.05	45,032.00	50,751,163.05	1,170,030.00		51,921,193.05
Buildings	545,323,354.10	(10,650,132.00)	534,673,222.10	8,883,287.00		543,556,509.10
Equipment	63,692,639.06	6,368.00	63,699,007.06	1,657,034.00		65,356,041.06
Total capital assets being depreciated	659,722,124.21	(10,598,732.00)	649,123,392.21	11,710,351.00	0.00	660,833,743.21
Accumulated Depreciation for:						
Land Improvements	(25,576,904.77)	(289,963.00)	(25,866,867.77)	(2,151,917.00)		(28,018,784.77)
Buildings	(313,253,817.43)	(2,168,820.00)	(315,422,637.43)	(17,944,788.00)		(333,367,425.43)
Equipment	(42,814,486.30)	(829,185.00)	(43,643,671.30)	(2,271,927.00)		(45,915,598.30)
Total accumulated depreciation	(381,645,208.50)	(3,287,968.00)	(384,933,176.50)	(22,368,632.00)	0.00	(407,301,808.50)
Total capital assets being depreciated, net excluding lease and subscription assets	278,076,915.71	(13,886,700.00)	264,190,215.71	(10,658,281.00)	0.00	253,531,934.71
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	370,466,909.69	(3,315,124.00)	367,151,785.69	26,641,281.00	0.00	393,793,066.69
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	220,808,571.00	1,403,853.00	222,212,424.00	52,230,000.00	11,115,000.00	263,327,424.00	7,110,540.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	34,360,000.00		34,360,000.00	24,795,000.00	1,340,000.00	57,815,000.00	2,645,000.00
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable	47,455.00	(47,455.00)	0.00			0.00	
Other General Long-Term Debt	14,718,000.00	2,453,220.00	17,171,220.00		3,434,244.00	13,736,976.00	3,434,244.00
Net Pension Liability	233,484,260.00	3,035,701.00	236,519,961.00	2,875,122.00		239,395,083.00	
Total/Net OPEB Liability	26,842,459.00	(2,100,734.00)	24,741,725.00			24,741,725.00	
Compensated Absences Payable	1,913,500.00		1,913,500.00	356,999.00		2,270,499.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	532,174,245.00	4,744,585.00	536,918,830.00	80,257,121.00	15,889,244.00	601,286,707.00	13,189,784.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	Title IA	ESSA CSI	SP ED IDEA	SP ED IDEA	SP ED IDEA	SP ED IDEAN MENTAL HEALTH	SPED IDEA PRESCHOOL STAFF DEV
FEDERAL CATALOG NUMBER	84-010.A	84-010	84.027	84.027	84.173	84.027A	84.173A
RESOURCE CODE	3010	3182	3310	3311	3315	3327	3345
REVENUE OBJECT	8290	8290	8181	8181	8182	8182	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	1,429,422.93	47,160.63	0.00	0.00	0.00	0.00	1,464.50
2. a. Current Year Award	4,991,887.00	472,119.00	5,101,696.00	82,879.00	156,988.00	228,576.00	1,601.00
b. Transferability (ESSA)	(39,981.55)						
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	4,951,905.45	472,119.00	5,101,696.00	82,879.00	156,988.00	228,576.00	1,601.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	6,381,328.38	519,279.63	5,101,696.00	82,879.00	156,988.00	228,576.00	3,065.50
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	4,673,615.83	338,562.32	0.00	0.00	0.00	0.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	4,673,615.83	338,562.32	0.00	0.00	0.00	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	5,000,910.52	442,084.20	5,101,696.00	82,879.00	156,988.00	228,576.00	3,065.50
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	5,000,910.52	442,084.20	5,101,696.00	82,879.00	156,988.00	228,576.00	3,065.50
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(327,294.69)	(103,521.88)	(5,101,696.00)	(82,879.00)	(156,988.00)	(228,576.00)	(3,065.50)

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

Description	001	002	003	004	005	006	007
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	1,380,417.86	77,195.43	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	1,380,417.86	77,195.43	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,673,615.83	338,562.32	0.00	0.00	0.00	0.00	0.00

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

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	VOC ED PERKINS	TITLE II	TITLE IV	TITLE II IMMIGRANT	TITLE II ENGLISH PROFICIENT	ADULT ED WORKABILITY II	ADULT ED - ABE & ESL
FEDERAL CATALOG NUMBER	80.048	804.367	84.424	84.365	84.365	84.158	84.002A
RESOURCE CODE	3550	4035	4127	4201	4203	3410	3905
REVENUE OBJECT	8290	8290	8290	8290	8260	8290	8290
LOCAL DESCRIPTION (if any)	PERKINS 131					FUND 11	FUND 11
AWARD							
1. Prior Year Carryover	0.00	(39,981.55)	141,731.26	67,162.12	245,249.95	(.34)	0.00
2. a. Current Year Award	175,516.00	615,142.00	413,455.00	57,660.00	383,910.00	264,087.00	164,453.00
b. Transferability (ESSA)		39,981.55					
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	175,516.00	655,123.55	413,455.00	57,660.00	383,910.00	264,087.00	164,453.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	175,516.00	615,142.00	555,186.26	124,822.12	629,159.95	264,086.66	164,453.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	19,480.45	0.00	5,895.42	29,057.41	0.00	0.00
6. Cash Received in Current Year	0.00	333,389.00	352,860.26	41,702.00	381,845.00	264,086.66	164,453.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	352,869.45	352,860.26	47,597.42	410,902.41	264,086.66	164,453.00
EXPENDITURES							
9. Donor-Authorized Expenditures	175,516.00	426,079.19	380,111.81	62,467.75	448,759.61	264,086.66	164,453.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	175,516.00	426,079.19	380,111.81	62,467.75	448,759.61	264,086.66	164,453.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(175,516.00)	(73,209.74)	(27,251.55)	(14,870.33)	(37,857.20)	0.00	0.00

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

Description	008	009	010	011	012	013	014
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	189,062.81	175,074.45	62,354.37	180,400.34	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	189,062.81	175,074.45	62,354.37	180,400.34	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	352,869.45	352,860.26	47,597.42	410,902.41	264,086.66	164,453.00

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

Description	015	016	
FEDERAL PROGRAM NAME	ADULT ED - ASE & GED	CHILD NUTRITION: TEAM NUTRITION GRANT	TOTAL
FEDERAL CATALOG NUMBER	84.002	10.574	
RESOURCE CODE	3913	5454	
REVENUE OBJECT	8290	8290	
LOCAL DESCRIPTION (if any)	FUND 11	FUND 13	
AWARD			
1. Prior Year Carryover	0.00	0.00	1,892,209.50
2. a. Current Year Award	125,834.00	6,648.95	13,242,451.95
b. Transferability (ESSA)			0.00
c. Other Adjustments			0.00
d. Adj Curr Yr Award			
(sum lines 2a, 2b, & 2c)	125,834.00	6,648.95	13,242,451.95
3. Required Matching Funds/Other			0.00
4. Total Available Award			
(sum lines 1, 2d, & 3)	125,834.00	6,648.95	15,134,661.45
REVENUES			
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	54,433.28
6. Cash Received in Current Year	125,834.00	6,648.95	6,682,997.02
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	125,834.00	6,648.95	6,737,430.30
EXPENDITURES			
9. Donor-Authorized Expenditures	125,834.00	0.00	13,063,507.24
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	125,834.00	0.00	13,063,507.24
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts			

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

Description	015	016	
(line 8 minus line 9 plus line 12)	0.00	6,648.95	(6,326,076.94)
a. Unearned Revenue			0.00
b. Accounts Payable			0.00
c. Accounts Receivable			0.00
14. Unused Grant Award Calculation			
(line 4 minus line 9)	0.00	6,648.95	2,071,154.21
15. If Carryover is allowed,			
enter line 14 amount here	0.00	6,648.95	2,071,154.21
16. Reconciliation of Revenue			
(line 5 plus line 6 minus line 13a			
minus line 13b plus line 13c)	125,834.00	6,648.95	6,737,430.30

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	UPK PLANNING AND IMM FY 21- 22	UPK PLANNING AN DIMM EARLY EDUCATION TEACHER DEV	NATIONAL BOARD FOR PROF TEACH	CTE INCENTIVE GRANT	SP ED WORKABILITY	AGRICULTURAL VOCATIONAL EDUCATION	STRS & PERS on Behalf
RESOURCE CODE	6053	6054	6271	6387	6520	7010	7690
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	607,742.39	1,307,678.22	0.00	1,001,536.65	0.00	0.00	0.00
2. a. Current Year Award			50,000.00	828,578.00	349,670.00	7,031.42	14,622,121.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	0.00	50,000.00	828,578.00	349,670.00	7,031.42	14,622,121.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	607,742.39	1,307,678.22	50,000.00	1,830,114.65	349,670.00	7,031.42	14,622,121.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	607,742.39	1,017,522.57	0.00	1,001,545.12	0.00	0.00	0.00
6. Cash Received in Current Year			50,000.00	745,720.20	174,835.00	7,031.42	14,622,121.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	607,742.39	1,017,522.57	50,000.00	1,747,265.32	174,835.00	7,031.42	14,622,121.00
EXPENDITURES							
9. Donor-Authorized Expenditures	325,930.05	783,611.95	50,000.00	453,901.57	349,670.00	7,031.42	14,622,121.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	325,930.05	783,611.95	50,000.00	453,901.57	349,670.00	7,031.42	14,622,121.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	281,812.34	233,910.62	0.00	1,293,363.75	(174,835.00)	0.00	0.00
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable							

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

Description	001	002	003	004	005	006	007
14. Unused Grant Award Calculation (line 4 minus line 9)	281,812.34	524,066.27	0.00	1,376,213.08	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	281,812.34	524,066.27	0.00	1,376,213.08	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	607,742.39	1,017,522.57	50,000.00	1,747,265.32	174,835.00	7,031.42	14,622,121.00

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

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	K-16 COLLAB	AFTER SCHOOL EDUCATION AND SAFETY	AFTER SCHOOL EDUCATION AND SAFETY	AFTER SCHOOL EDUCATION AND SAFETY	21ST CCLC ASSETS	21ST CCLC ASSETS	21ST CCLC ASSETS
RESOURCE CODE	7810302	9065002	9065008	9065026	9068026	9068101	9068102
REVENUE OBJECT	8590	8677	8677	8677	8285	8285	8285
LOCAL DESCRIPTION (if any)		ASES-PM	ASES-AM			VHS	RBV
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	11,859.94	2,756,514.32	98,974.98	427,500.00	285,000.00	241,775.00	241,775.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	11,859.94	2,756,514.32	98,974.98	427,500.00	285,000.00	241,775.00	241,775.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	11,859.94	2,756,514.32	98,974.98	427,500.00	285,000.00	241,775.00	241,775.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	9,528.34	1,319,521.77	64,333.73	0.00	0.00	181,331.25	181,331.25
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	9,528.34	1,319,521.77	64,333.73	0.00	0.00	181,331.25	181,331.25
EXPENDITURES							
9. Donor-Authorized Expenditures	11,859.94	2,756,514.32	98,974.98	427,500.00	79,310.21	241,775.00	241,775.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	11,859.94	2,756,514.32	98,974.98	427,500.00	79,310.21	241,775.00	241,775.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(2,331.60)	(1,436,992.55)	(34,641.25)	(427,500.00)	(79,310.21)	(60,443.75)	(60,443.75)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable							

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

Description	008	009	010	011	012	013	014
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	205,689.79	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	205,689.79	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	9,528.34	1,319,521.77	64,333.73	0.00	0.00	181,331.25	181,331.25

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

Description	015	016	
STATE PROGRAM NAME	21ST CCLC ASSETS	21ST CCLC ASSETS	TOTAL
RESOURCE CODE	9068103	9068104	
REVENUE OBJECT	8285	8285	
LOCAL DESCRIPTION (if any)	AVHS	MGM	
AWARD			
1. Prior Year Carryover	0.00	0.00	2,916,957.26
2. a. Current Year Award	114,000.00	114,000.00	20,148,799.66
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	114,000.00	114,000.00	20,148,799.66
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	114,000.00	114,000.00	23,065,756.92
REVENUES			
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	2,626,810.08
6. Cash Received in Current Year	85,500.00	85,500.00	17,526,753.96
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	85,500.00	85,500.00	20,153,564.04
EXPENDITURES			
9. Donor-Authorized Expenditures	114,000.00	114,000.00	20,677,975.44
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	114,000.00	114,000.00	20,677,975.44
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(28,500.00)	(28,500.00)	(524,411.40)
a. Unearned Revenue			0.00
b. Accounts Payable			0.00
c. Accounts Receivable			0.00
14. Unused Grant Award Calculation			

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

Description	015	016	
(line 4 minus line 9)	0.00	0.00	2,387,781.48
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	2,387,781.48
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	85,500.00	85,500.00	20,153,564.04

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

Description	001	
LOCAL PROGRAM NAME	ADULT ED FRESH SUCCESS	TOTAL
RESOURCE CODE	9010-211	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)	FUND 11	
AWARD		
1. Prior Year Carryover	.28	.28
2. a. Current Year Award	35,744.53	35,744.53
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	35,744.53	35,744.53
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	35,744.81	35,744.81
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year	35,744.53	35,744.53
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	35,744.53	35,744.53
EXPENDITURES		
9. Donor-Authorized Expenditures	35,744.53	35,744.53
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	35,744.53	35,744.53
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00

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

Description	001	
14. Unused Grant Award Calculation (line 4 minus line 9)	.28	.28
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	35,744.53	35,744.53

2025-26 Unaudited Actuals
FEDERAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	002	003	
FEDERAL PROGRAM NAME	CHILD NUTRITION SERVICES	CHILD NUTRITION SERVICES - CCFP CLAIMS	CHILD NUTRITION SERVICES - SUPPLY CHAIN ASSIST	TOTAL
FEDERAL CATALOG NUMBER				
RESOURCE CODE	5310	5320	5466	
REVENUE OBJECT	8220/8520	8220	8220	
LOCAL DESCRIPTION (if any)	Fund 13	Fund 13	Fund 13	
AWARD				
1. Prior Year Restricted				
Ending Balance	14,629,928.72	1,871,324.58	598,819.65	17,100,072.95
2. a. Current Year Award	14,615,980.79	974,010.40		15,589,991.19
b. Other Adjustments	(1,395,830.00)			(1,395,830.00)
c. Adj Curr Yr Award				
(sum lines 2a & 2b)	13,220,150.79	974,010.40	0.00	14,194,161.19
3. Required Matching Funds/Other				0.00
4. Total Available Award				
(sum lines 1, 2c, & 3)	27,850,079.51	2,845,334.98	598,819.65	31,294,234.14
REVENUES				
5. Cash Received in Current Year	10,958,201.09	974,010.40	0.00	11,932,211.49
6. Amounts Included in Line 5 for				
Prior Year Adjustments				0.00
7. a. Accounts Receivable				
(line 2c minus lines 5 & 6)	2,261,949.70	0.00	0.00	2,261,949.70
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable				
(line 7a minus line 7b)	2,261,949.70	0.00	0.00	2,261,949.70
8. Contributed Matching Funds				0.00
9. Total Available				
(sum lines 5, 7c, & 8)	13,220,150.79	974,010.40	0.00	14,194,161.19
EXPENDITURES				
10. Donor-Authorized Expenditures	13,122,061.81	835,721.39	0.00	13,957,783.20
11. Non Donor-Authorized				

2025-26 Unaudited Actuals
FEDERAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	002	003	
Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	13,122,061.81	835,721.39	0.00	13,957,783.20
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	14,728,017.70	2,009,613.59	598,819.65	17,336,450.94

2025-26 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	ELOP	STUDENT SUPPORT AND PROFESSIONAL DEVELOPMENT DISCRETIONARY BLK GRT	LITERACY COACHES BOBIER	LITERACY COACHES FOOTHILL OAK	LITERACY COACHES MARYLAND	EDUCATOR EFFECTIVENESS FUND BLOCK GRANT	LOTTERY INSTRUCTIONAL MATERIALS
RESOURCE CODE	2600	6019	6211	6211	6211	6266	6300
REVENUE OBJECT	8590	8590	8590	8590	8590	8290	8560
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	11,168,933.86	0.00	408,705.63	108,917.24	0.00	2,407,500.00	3,015,431.37
2. a. Current Year Award	16,895,620.00	5,281,870.00	0.00	0.00	594,824.00	0.00	1,466,837.98
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	16,895,620.00	5,281,870.00	0.00	0.00	594,824.00	0.00	1,466,837.98
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	28,064,553.86	5,281,870.00	408,705.63	108,917.24	594,824.00	2,407,500.00	4,482,269.35
REVENUES							
5. Cash Received in Current Year	16,895,620.00	0.00	0.00	0.00	594,824.00	0.00	868,781.88
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	5,281,870.00	0.00	0.00	0.00	0.00	598,056.10
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	5,281,870.00	0.00	0.00	0.00	0.00	598,056.10
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	16,895,620.00	5,281,870.00	0.00	0.00	594,824.00	0.00	1,466,837.98
EXPENDITURES							
10. Donor-Authorized Expenditures	16,838,945.25	0.00	172,602.17	108,917.24	0.00	2,407,500.00	2,442,322.16
11. Non Donor-Authorized							
Expenditures	90,547.40						

2025-26 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	002	003	004	005	006	007
12. Total Expenditures (line 10 plus line 11)	16,929,492.65	0.00	172,602.17	108,917.24	0.00	2,407,500.00	2,442,322.16
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	11,225,608.61	5,281,870.00	236,103.46	0.00	594,824.00	0.00	2,039,947.19

2025-26 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	CA COMMUNITY SCHOOLS COHORT 1	CA COMMUNITY SCHOOLS COHORT 2	GOLDEN STATE PATHWAYS	SPECIAL EDUCATION	SPECIAL EDUCATION	SP ED EARLY INTERVENTION PRESCHOOL	AMIMDBG
RESOURCE CODE	6332	6332	6383	6500	6546	6547	6762
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	2,785,066.34	7,592,419.76	420,409.42	0.00	0.00	3,507,095.94	5,877,886.73
2. a. Current Year Award	0.00	0.00	78,021.00	16,295,542.01	1,410,150.00	1,222,871.00	0.00
b. Other Adjustments				(674,464.00)			
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	0.00	78,021.00	15,621,078.01	1,410,150.00	1,222,871.00	0.00
3. Required Matching Funds/Other				55,644,177.99			
4. Total Available Award							
(sum lines 1, 2c, & 3)	2,785,066.34	7,592,419.76	498,430.42	71,265,256.00	1,410,150.00	4,729,966.94	5,877,886.73
REVENUES							
5. Cash Received in Current Year	0.00	0.00	78,021.00	13,142,233.51	1,286,611.00	1,222,871.00	0.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	2,478,844.50	123,539.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	2,478,844.50	123,539.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	0.00	78,021.00	15,621,078.01	1,410,150.00	1,222,871.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,535,303.31	2,694,985.52	38,558.45	71,265,256.00	1,410,150.00	818,103.50	5,877,886.73
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	1,535,303.31	2,694,985.52	38,558.45	71,265,256.00	1,410,150.00	818,103.50	5,877,886.73

2025-26 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	008	009	010	011	012	013	014
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	1,249,763.03	4,897,434.24	459,871.97	0.00	0.00	3,911,863.44	0.00

2025-26 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	015	016	017	018	019	020	021
STATE PROGRAM NAME	PROP 28	CNS; KITCHEN INFRAST	CNS FOOD SERV STAFF	CNS: KITCHEN INFRASTRUCTION/TRAINING 2022	CNS: KIT INFRASTRUCTION UPGRADES, STAFFING, TRAINING	CLASSIFIED SCHOOL EE PROF DEV BLOCK GRANT	SB 117 COVID 19 LEA RESPONSE FUND
RESOURCE CODE	6770	7028	7029	7032	7041	7311	7388
REVENUE OBJECT	8590	8520	8520	8520	8520	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	1,529,718.40	272,106.88	44,283.33	35,815.66	0.00	103,591.04	44,531.55
2. a. Current Year Award	3,311,395.00		0.00	0.00	326,851.58	0.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	3,311,395.00	0.00	0.00	0.00	326,851.58	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	4,841,113.40	272,106.88	44,283.33	35,815.66	326,851.58	103,591.04	44,531.55
REVENUES							
5. Cash Received in Current Year	3,311,395.00	0.00	0.00	0.00	326,851.58	0.00	0.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	3,311,395.00	0.00	0.00	0.00	326,851.58	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	3,048,836.96	0.00	41,886.83	35,815.66	0.00	0.00	0.00
11. Non Donor-Authorized							
Expenditures	(185.00)						

2025-26 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	015	016	017	018	019	020	021
12. Total Expenditures (line 10 plus line 11)	3,048,651.96	0.00	41,886.83	35,815.66	0.00	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,792,276.44	272,106.88	2,396.50	0.00	326,851.58	103,591.04	44,531.55

2025-26 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	022	023	024	025	026	027	028
STATE PROGRAM NAME	LCFF EQUITY MULTIPLIER ALTA VISTA	LCFF EQUITY MULTIPLIER CAL AVE	LCFF EQUITY MULTIPLIER MGM	LCFF EQUITY MULTIPLIER VVA	A-G ACCESS/SUCCESS GRANT	A-G LEARNING LOSS MITIGATION GRANT	LEARNING RECOVERY EMERGENCY BLOCK GRANT
RESOURCE CODE	7399	7399	7399	7399	7412	7413	7435
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	147,936.88	46,385.94	324,387.16	126,772.00	575,285.21	190,723.46	13,249,139.06
2. a. Current Year Award	117,876.00	0.00	226,856.00	146,789.00	0.00	0.00	1,328,276.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	117,876.00	0.00	226,856.00	146,789.00	0.00	0.00	1,328,276.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	265,812.88	46,385.94	551,243.16	273,561.00	575,285.21	190,723.46	14,577,415.06
REVENUES							
5. Cash Received in Current Year	117,876.00	0.00	226,856.00	146,789.00	0.00	0.00	1,328,276.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	117,876.00	0.00	226,856.00	146,789.00	0.00	0.00	1,328,276.00
EXPENDITURES							
10. Donor-Authorized Expenditures	66,022.15	10,313.83	358,234.77	88,729.60	575,285.21	190,723.46	7,146,995.01
11. Non Donor-Authorized							
Expenditures							4,145.36
12. Total Expenditures							

2025-26 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	022	023	024	025	026	027	028
(line 10 plus line 11)	66,022.15	10,313.83	358,234.77	88,729.60	575,285.21	190,723.46	7,151,140.37
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	199,790.73	36,072.11	193,008.39	184,831.40	0.00	0.00	7,430,420.05

2025-26 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	029	030	031	032	033	034	035
STATE PROGRAM NAME	ETHNIC STUDIES	SBHIP	CYBHI CAPACITY GRANT	REGIONAL K-1 EDUCATION COLL	HEALTH CARE ACCESS AND INFO	CCEE COMMUNITY ENGAGEMENT ALTA VISTA	CCEE COMMUNITY ENGAGEMENT MGM
RESOURCE CODE	7810100	7810200	7810250	7810301	7810400	7810500	7810500
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)						AVHS (382)	MGM (389)
AWARD							
1. Prior Year Restricted							
Ending Balance	161,933.78	1,937,781.46	0.00	(.03)	0.00	28,954.82	29,236.67
2. a. Current Year Award	0.00	78,678.38	933,860.31	11,859.94	67,000.00	35,000.00	35,000.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	78,678.38	933,860.31	11,859.94	67,000.00	35,000.00	35,000.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	161,933.78	2,016,459.84	933,860.31	11,859.91	67,000.00	63,954.82	64,236.67
REVENUES							
5. Cash Received in Current Year	0.00	78,678.38	700,395.24	11,859.94	67,000.00	0.00	0.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	233,465.07	0.00	0.00	35,000.00	35,000.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	233,465.07	0.00	0.00	35,000.00	35,000.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	78,678.38	933,860.31	11,859.94	67,000.00	35,000.00	35,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	28,499.35	359,048.42	165,681.11	11,859.94	67,000.00	31,801.50	55,793.41
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

2025-26 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	029	030	031	032	033	034	035
(line 10 plus line 11)	28,499.35	359,048.42	165,681.11	11,859.94	67,000.00	31,801.50	55,793.41
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	133,434.43	1,657,411.42	768,179.20	(.03)	0.00	32,153.32	8,443.26

2025-26 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	036	037	038	039	040	
STATE PROGRAM NAME	SPECIAL OLYMPICS SOUTHERN CA	LITERACY SCREENING	ROUTINE RESTRICTED MAINTENANCE ACCOUNT	ADULT ED BLOCK GRANT 626&780	ADULT ED CALWORKS	TOTAL
RESOURCE CODE	7810600	7810700	8150	6391	6371	
REVENUE OBJECT	8590	8590	8980	8590	8590	
LOCAL DESCRIPTION (if any)				FUND 11	FUND 11	
AWARD						
1. Prior Year Restricted						
Ending Balance	2,041.01	83,171.00	643,156.00	1,589,897.74	577,657.09	59,036,872.40
2. a. Current Year Award	750.00	130,124.00	10,617,689.00	3,748,643.00	57,183.00	64,419,567.20
b. Other Adjustments						(674,464.00)
c. Adj Curr Yr Award						
(sum lines 2a & 2b)	750.00	130,124.00	10,617,689.00	3,748,643.00	57,183.00	63,745,103.20
3. Required Matching Funds/Other						55,644,177.99
4. Total Available Award						
(sum lines 1, 2c, & 3)	2,791.01	213,295.00	11,260,845.00	5,338,540.74	634,840.09	178,426,153.59
REVENUES						
5. Cash Received in Current Year	750.00	130,124.00	10,570,438.00	3,748,643.00	57,183.00	54,912,077.53
6. Amounts Included in Line 5 for						
Prior Year Adjustments						0.00
7. a. Accounts Receivable						
(line 2c minus lines 5 & 6)	0.00	0.00	47,251.00	0.00	0.00	8,833,025.67
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable						
(line 7a minus line 7b)	0.00	0.00	47,251.00	0.00	0.00	8,833,025.67
8. Contributed Matching Funds						0.00
9. Total Available						
(sum lines 5, 7c, & 8)	750.00	130,124.00	10,617,689.00	3,748,643.00	57,183.00	63,745,103.20
EXPENDITURES						
10. Donor-Authorized Expenditures	0.00	0.00	8,630,851.38	4,284,982.67	71,288.18	130,880,179.77
11. Non Donor-Authorized						
Expenditures						94,507.76
12. Total Expenditures						

2025-26 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	036	037	038	039	040	
(line 10 plus line 11)	0.00	0.00	8,630,851.38	4,284,982.67	71,288.18	130,974,687.53
RESTRICTED ENDING BALANCE						
13. Current Year						
(line 4 minus line 10)	2,791.01	213,295.00	2,629,993.62	1,053,558.07	563,551.91	47,545,973.82

2025-26 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	002	003	004	005	006	007
LOCAL PROGRAM NAME	SD FOUNDATION	VUPTA	AM/PM	DIGITAL GRANT	EDUCAUSE SUPER HIGHWAY	TIDESCENTER SUPER HIGHWAY	CHARGER IMPACK GRANT
RESOURCE CODE	9010-103	9010-108	9010-113	9010-118	9010-121	9010-122	9010-127
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	289.24	1,546.68	(.03)	168,343.50	93.74	31,604.50	0.00
2. a. Current Year Award	3,750.00	0.00	216,995.18	0.00	0.00	0.00	1,044.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	3,750.00	0.00	216,995.18	0.00	0.00	0.00	1,044.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	4,039.24	1,546.68	216,995.15	168,343.50	93.74	31,604.50	1,044.00
REVENUES							
5. Cash Received in Current Year	3,750.00	0.00	216,995.18	0.00	0.00	0.00	1,044.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	3,750.00	0.00	216,995.18	0.00	0.00	0.00	1,044.00
EXPENDITURES							
10. Donor-Authorized Expenditures	454.99	861.77	216,659.09	363.04	0.00	23,194.56	978.45
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

2025-26 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	454.99	861.77	216,659.09	363.04	0.00	23,194.56	978.45
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	3,584.25	684.91	336.06	167,980.46	93.74	8,409.94	65.55

2025-26 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	008	009	010	011	012	013	014
LOCAL PROGRAM NAME	VERIZON MAKER LAB	ROBOTICS	SAGE GARDEN PROJECT	WE CAN WORK	NEWSCHOOLS VENTURE EF+MATH	CLASSROOM OF THE FUTURE FOUNDATION	OTHER CARES FOUNDATION
RESOURCE CODE	9010-128	9010-129	9010-132	9010-133	9010-136	9010-138	9010-142
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	72.91	427.38	18,421.78	0.00	92,972.13	5,000.00	3,463.81
2. a. Current Year Award	0.00	0.00	10,000.00	70,332.61	0.00	0.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	0.00	10,000.00	70,332.61	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	72.91	427.38	28,421.78	70,332.61	92,972.13	5,000.00	3,463.81
REVENUES							
5. Cash Received in Current Year	0.00	0.00	10,000.00	26,388.73	0.00	0.00	0.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	43,943.88	0.00	0.00	0.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	43,943.88	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	0.00	10,000.00	70,332.61	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	421.61	7,653.55	70,332.61	82,252.58	0.00	0.00
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

2025-26 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	008	009	010	011	012	013	014
(line 10 plus line 11)	0.00	421.61	7,653.55	70,332.61	82,252.58	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	72.91	5.77	20,768.23	0.00	10,719.55	5,000.00	3,463.81

2025-26 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	015	016	017	018	019	020	021
LOCAL PROGRAM NAME	PROJECT OUTREACH	XQ	ASSISTANCE LEAGUE	ROCKWELL COLLINS	BRAVO FOUNDATION	WALMART	TARGET FIELD TRIP GRANTS
RESOURCE CODE	9010-146	9010-151-155	9010-170	9010-171	9010-173	9010-174	9010-177
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	2,735.15	632,904.11	3,568.75	14.28	1,022.22	8.59	1,319.88
2. a. Current Year Award	0.00	0.00	4,491.26	0.00	0.00	0.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	0.00	4,491.26	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	2,735.15	632,904.11	8,060.01	14.28	1,022.22	8.59	1,319.88
REVENUES							
5. Cash Received in Current Year	0.00	0.00	4,491.26	0.00	0.00	0.00	0.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	0.00	4,491.26	0.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	0.00	3,949.16	14.00	890.96	8.59	1,319.50
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

2025-26 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	015	016	017	018	019	020	021
(line 10 plus line 11)	0.00	0.00	3,949.16	14.00	890.96	8.59	1,319.50
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	2,735.15	632,904.11	4,110.85	.28	131.26	0.00	.38

2025-26 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	022	023	024	025	026	027	028
LOCAL PROGRAM NAME	CAL COAST CARES FOUNDATION	INCOSE FOUNDATION	VISTA EDUCATION FOUNDATION	CALRTA GRANT	PROJECT READ	NOAA GRANT	SDCOE GRANTS
RESOURCE CODE	9010-180	9010-184	9010-187	9010-193	9010-194	9010-197	9010-200
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	826.14	150.14	3,098.04	3.65	3,103.80	10.78	11,390.28
2. a. Current Year Award	0.00	0.00	3,000.00	0.00	0.00	0.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	0.00	3,000.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	826.14	150.14	6,098.04	3.65	3,103.80	10.78	11,390.28
REVENUES							
5. Cash Received in Current Year	0.00	0.00	3,000.00	0.00	0.00	0.00	0.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	0.00	3,000.00	0.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	0.00	499.88	3.65	2,137.48	10.78	0.00
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

2025-26 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	022	023	024	025	026	027	028
(line 10 plus line 11)	0.00	0.00	499.88	3.65	2,137.48	10.78	0.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	826.14	150.14	5,598.16	0.00	966.32	0.00	11,390.28

2025-26 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	029	030	031	032	033	034	035
LOCAL PROGRAM NAME	BIG GREEN GRANT	AGILE GRANT	PROJECT ALERT	COASTAL COMM FOUNDATON	LGBTQ GRANT	PETER R. MARCH FOUNDATION	SD WORKFORCE
RESOURCE CODE	9010-206	9010-207	9010-209	9010-212	9010-213	9010-214	9010-215
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	776.13	4,500.00	82,868.42	5,839.98	38.84	0.00	23,741.55
2. a. Current Year Award	0.00	0.00	0.00	0.00	0.00	1,493.73	308,539.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00	1,493.73	308,539.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	776.13	4,500.00	82,868.42	5,839.98	38.84	1,493.73	332,280.55
REVENUES							
5. Cash Received in Current Year	0.00	0.00	0.00	0.00	0.00	1,493.73	23,741.98
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	284,797.02
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	284,797.02
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00	0.00	1,493.73	308,539.00
EXPENDITURES							
10. Donor-Authorized Expenditures	463.50	0.00	2,510.24	5,839.98	20.34	1,240.19	332,280.55
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

2025-26 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	029	030	031	032	033	034	035
(line 10 plus line 11)	463.50	0.00	2,510.24	5,839.98	20.34	1,240.19	332,280.55
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	312.63	4,500.00	80,358.18	0.00	18.50	253.54	0.00

2025-26 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	036	037	038	039	040	041	042
LOCAL PROGRAM NAME	SDUP & CCEE	MISSION VISTA MICRO SCHOOLS	SMUSD-CREATE TEACHER RESIDENCY	JAPAN ENRICHMENT GRANT	EDUCATIONAL THEATER ASSOCIATION	PROJECT CELEBRATE	PROJECT REACH
RESOURCE CODE	9010-216	9010-217	9010-220	9010-232	9010-233	9010-236	9010-137
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	0.00	0.00	16,206.24	.20	3,250.00	0.00	26,545.50
2. a. Current Year Award	417.80	4,000.00	300,000.00	0.00	0.00	983.30	0.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	417.80	4,000.00	300,000.00	0.00	0.00	983.30	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	417.80	4,000.00	316,206.24	.20	3,250.00	983.30	26,545.50
REVENUES							
5. Cash Received in Current Year	0.00	4,000.00	300,000.00	0.00	0.00	0.00	0.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	417.80	0.00	0.00	0.00	0.00	983.30	0.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	417.80	0.00	0.00	0.00	0.00	983.30	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	417.80	4,000.00	300,000.00	0.00	0.00	983.30	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	417.80	0.00	278,984.28	0.00	3,250.00	0.00	12,397.97
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

2025-26 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	036	037	038	039	040	041	042
(line 10 plus line 11)	417.80	0.00	278,984.28	0.00	3,250.00	0.00	12,397.97
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	0.00	4,000.00	37,221.96	.20	0.00	983.30	14,147.53

2025-26 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	043	044	045	046	047	048	049
LOCAL PROGRAM NAME	MCOE	WALTER WISE GRANT	CITY OF VISTA SCHOLARSHIPS	CHILDHOOD OBSEITY INITIATIVE	RAISE COLLEGE BOARD	SAN DIEGO NICE GUYS	BRIDGE GRANT
RESOURCE CODE	9010-238	9010-239	9010-243	9010-244	9010-245	9010-246	9010-247
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	1,199.29	1.50	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	0.00	0.00	3,919.87	12,000.00	2,500.00	7,800.00	128,300.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	0.00	3,919.87	12,000.00	2,500.00	7,800.00	128,300.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	1,199.29	1.50	3,919.87	12,000.00	2,500.00	7,800.00	128,300.00
REVENUES							
5. Cash Received in Current Year	0.00	0.00	3,919.87	12,000.00	2,500.00	7,800.00	128,300.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	0.00	3,919.87	12,000.00	2,500.00	7,800.00	128,300.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	1.50	937.27	1,742.17	1,837.62	4,699.10	128,300.00
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

2025-26 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	043	044	045	046	047	048	049
(line 10 plus line 11)	0.00	1.50	937.27	1,742.17	1,837.62	4,699.10	128,300.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	1,199.29	0.00	2,982.60	10,257.83	662.38	3,100.90	0.00

2025-26 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	050	051	052	053	054	055	
LOCAL PROGRAM NAME	DOYLE MUSIC PROGRAM	DAFGIVING 360	DEVICE REPLACEMENT PLAN	MVHS ATHLETICS	CALSHAPE	MEDI-CAL BILLING OPTION	TOTAL
RESOURCE CODE	9010-248	9010-249	9010-300	9010-373	9570	9564	
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	0.00	0.00	594,097.69	0.00	235,835.12	5,804,617.41	7,781,909.32
2. a. Current Year Award	300.00	2,300.00	124,127.06	16,546.68	0.00	1,759,463.19	2,982,303.68
b. Other Adjustments							0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	300.00	2,300.00	124,127.06	16,546.68	0.00	1,759,463.19	2,982,303.68
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2c, & 3)	300.00	2,300.00	718,224.75	16,546.68	235,835.12	7,564,080.60	10,764,213.00
REVENUES							
5. Cash Received in Current Year	300.00	2,300.00	124,127.06	16,546.68	0.00	1,759,463.19	2,652,161.68
6. Amounts Included in Line 5 for Prior Year Adjustments							0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	330,142.00
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	330,142.00
8. Contributed Matching Funds							0.00
9. Total Available (sum lines 5, 7c, & 8)	300.00	2,300.00	124,127.06	16,546.68	0.00	1,759,463.19	2,982,303.68
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	0.00	2,671.42	11,156.48	0.00	1,333,989.21	2,534,745.87
11. Non Donor-Authorized Expenditures							0.00

2025-26 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	050	051	052	053	054	055	
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	2,671.42	11,156.48	0.00	1,333,989.21	2,534,745.87
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	300.00	2,300.00	715,553.33	5,390.20	235,835.12	6,230,091.39	8,229,467.13

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	620,795.68	0.00	0.00	(644,128.86)				
Other Sources/Uses Detail					268,631.38	346,691.67		
Fund Reconciliation							687,177.75	704,262.64
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	1,504.74	0.00	214,954.90	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							28,271.29	255,410.37
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(655,353.36)	429,173.96	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							129,101.62	447,246.04
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					211,055.00	0.00		
Fund Reconciliation							4,000.00	0.00

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

37 68452 0000000
Form SIAA
G8AFWZT2E4(2025-26)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	5,765.69
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	35,557.98		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	7,821,746.00		
Fund Reconciliation							0.00	4,340,782.42
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					7,821,746.00	0.00		
Fund Reconciliation							4,340,782.42	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	33,052.94	0.00						
Other Sources/Uses Detail					0.00	216,995.18		
Fund Reconciliation							0.00	33,305.33
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					119,558.45	0.00		
Fund Reconciliation							597,439.41	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						

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

37 68452 0000000
Form SIAA
G8AFWZT2E4(2025-26)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	655,353.36	(655,353.36)	644,128.86	(644,128.86)	8,420,990.83	8,420,990.83	5,786,772.49	5,786,772.49

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100- 3199 & 3900)	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	6,962,203.16	3,993,690.21	21,825,501.70	14,732,022.91	27,128,722.29	0.00	8,972,404.11
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
Description							
0001 Pre-Kindergarten	1.00	1.00	1.00	1.00			
1110 Regular Education, K-12	739.96	739.96	739.96	739.96	1,200.00		740.00
3100 Alternative Schools							
3200 Continuation Schools	19.83	19.83	19.83	19.83	34.88		
3300 Independent Study Centers	5.80	5.80	5.80	5.80	2.02		
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	17.67	17.67	17.67	17.67	26.37		
4110 Regular Education, Adult							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	21.79	21.79	21.79	21.79	3.85		
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	232.50	232.50	232.50	232.50	100.00		
6000 ROC/P							
Other Goals							
Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	1,038.55	1,038.55	1,038.55	1,038.55	1,367.12	0.00	740.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	197,716.33	45,749.81	243,466.14	13,237.07		256,703.21
1110	Regular Education, K-12	163,803,086.20	66,638,058.25	230,441,144.45	12,528,911.51		242,970,055.96
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	6,999,269.29	1,599,367.04	8,598,636.33	467,501.38		9,066,137.71
3300	Independent Study Centers	921,003.92	305,433.17	1,226,437.09	66,680.46		1,293,117.55
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	4,615,308.36	1,331,677.54	5,946,985.90	323,333.15		6,270,319.05
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	5,613,836.33	1,073,057.83	6,686,894.16	363,561.40		7,050,455.56
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	80,377,143.92	12,621,200.73	92,998,344.65	5,056,249.98		98,054,594.63
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	68,103.76	0.00	68,103.76	3,702.75		71,806.51
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					77,965.60	77,965.60
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					512,051.83	512,051.83
----	Other Outgo					2,474,314.80	2,474,314.80
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	972,185.53		972,185.53
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(644,128.86)		(644,128.86)
----	Total General Fund and Charter Schools Funds Expenditures	262,595,468.11	83,614,544.37	346,210,012.48	19,151,234.37	3,064,332.23	368,425,579.08

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	197,630.63	0.00	85.70	0.00	0.00	0.00	0.00			0.00	0.00	197,716.33
1110	Regular Education, K-12	159,674,247.72	55,999.79	141,225.82	3,396.60	162,891.48	0.00	3,765,324.79			0.00	0.00	163,803,086.20
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	3,845,942.91	350,890.72	160,354.09	1,448,704.84	924,986.68	0.00	831.50			267,558.55	0.00	6,999,269.29
3300	Independent Study Centers	850,407.74	0.00	0.00	69,566.39	77.61	0.00	0.00			952.18	0.00	921,003.92
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	4,263,527.24	310,505.84	0.00	37,822.09	3,814.82	0.00	0.00			(361.63)	0.00	4,615,308.36
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	2,887,938.13	2,225,268.00	152,490.71	7,251.01	340,888.48	0.00	0.00			0.00	0.00	5,613,836.33
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	70,885,987.18	2,394,344.67	3,858.72	1,091,963.82	4,819,152.69	686,125.37	0.00			495,711.47	0.00	80,377,143.92
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		68,103.76	0.00	0.00	0.00	68,103.76
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		242,605,681.55	5,337,009.02	458,015.04	2,658,704.75	6,251,811.76	686,125.37	3,766,156.29	68,103.76	0.00	763,860.57	0.00	262,595,468.11

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2025-26
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	45,749.81	0.00	0.00	45,749.81
1110	Regular Education, K-12	33,853,211.38	23,812,442.76	8,972,404.11	66,638,058.25
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	907,218.70	692,148.34	0.00	1,599,367.04
3300	Independent Study Centers	265,348.89	40,084.28	0.00	305,433.17
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	808,399.11	523,278.43	0.00	1,331,677.54
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	996,659.58	76,398.25	0.00	1,073,057.83
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	10,636,830.50	1,984,370.23	0.00	12,621,200.73
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		47,513,417.97	27,128,722.29	8,972,404.11	83,614,544.37

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

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,239,610.36
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	106,151.90
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	13,232,791.63
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	5,216,809.34
5	Total Central Administration Costs in General Fund and Charter Schools Funds	19,795,363.23
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	262,595,468.11
2	Total Allocated Costs (from Form PCR, Column 2, Total)	83,614,544.37
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	346,210,012.48
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	4,694,888.03
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	13,186,277.92
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	17,881,165.95
D.	Total Direct Charged and Allocated Costs (B3 + C5)	364,091,178.43
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	5.44%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	77,965.60				77,965.60
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			512,051.83		512,051.83
Other Outgo (Objects 1000 - 7999)				2,474,314.80	2,474,314.80
Total Other Costs	77,965.60	0.00	512,051.83	2,474,314.80	3,064,332.23

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Actual vs. Actual Comparison Year
2025-26 Expenditures by LEA (LE-CY)

37 68452 0000000
Report SEMA
G8AFWZT2E4(2025-26)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDULICATED PUPIL COUNT									3,841.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	3,914,156.67	0.00	0.00	0.00	1,248,839.37	24,118,263.89		29,281,259.93
2000-2999	Classified Salaries	1,157,749.86	0.00	0.00	0.00	523,238.67	11,254,980.06		12,935,968.59
3000-3999	Employee Benefits	2,411,340.92	0.00	0.00	0.00	830,774.04	16,367,727.29		19,609,842.25
4000-4999	Books and Supplies	52,609.82	0.00	0.00	0.00	30,583.55	423,619.29		506,812.66
5000-5999	Services and Other Operating Expenditures	542,483.14	0.00	0.00	0.00	5,624.04	17,495,153.31		18,043,260.49
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,078,340.41	0.00	0.00	0.00	2,639,059.67	69,659,743.84	0.00	80,377,143.92
7310	Transfers of Indirect Costs	344,215.94	0.00	0.00	0.00	8,573.75	18,731.14		371,520.83
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	12,621,200.78						(12,621,200.78)	0.00
	Total Indirect Costs and PCR Allocations	12,965,416.72	0.00	0.00	0.00	8,573.75	18,731.14	(12,621,200.78)	371,520.83
	TOTAL COSTS	21,043,757.13	0.00	0.00	0.00	2,647,633.42	69,678,474.98	(12,621,200.78)	80,748,664.75
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	29,925.00		29,925.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	204,470.29	3,128,690.96		3,333,161.25
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	76,875.63	1,551,710.48		1,628,586.11
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,868.63	1,118.74		2,987.37
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	2,901.29	293,395.52		296,296.81
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	286,115.84	5,004,840.70	0.00	5,290,956.54
7310	Transfers of Indirect Costs	275,066.56	0.00	0.00	0.00	8,573.75	0.00		283,640.31
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	275,066.56	0.00	0.00	0.00	8,573.75	0.00	0.00	283,640.31
	TOTAL BEFORE OBJECT 8980	275,066.56	0.00	0.00	0.00	294,689.59	5,004,840.70	0.00	5,574,596.85
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								5,574,596.85
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	3,914,156.67	0.00	0.00	0.00	1,248,839.37	24,088,338.89		29,251,334.93

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Actual vs. Actual Comparison Year
2025-26 Expenditures by LEA (LE-CY)

37 68452 0000000
Report SEMA
G8AFWZT2E4(2025-26)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	1,157,749.86	0.00	0.00	0.00	318,768.38	8,126,289.10		9,602,807.34
3000-3999	Employee Benefits	2,411,340.92	0.00	0.00	0.00	753,898.41	14,816,016.81		17,981,256.14
4000-4999	Books and Supplies	52,609.82	0.00	0.00	0.00	28,714.92	422,500.55		503,825.29
5000-5999	Services and Other Operating Expenditures	542,483.14	0.00	0.00	0.00	2,722.75	17,201,757.79		17,746,963.68
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,078,340.41	0.00	0.00	0.00	2,352,943.83	64,654,903.14	0.00	75,086,187.38
7310	Transfers of Indirect Costs	69,149.38	0.00	0.00	0.00	0.00	18,731.14		87,880.52
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	12,621,200.78						(12,621,200.78)	0.00
	Total Indirect Costs and PCR Allocations	12,690,350.16	0.00	0.00	0.00	0.00	18,731.14	(12,621,200.78)	87,880.52
	TOTAL BEFORE OBJECT 8980	20,768,690.57	0.00	0.00	0.00	2,352,943.83	64,673,634.28	(12,621,200.78)	75,174,067.90
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								75,174,067.90
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	25,207.06	0.00	0.00	0.00	0.00	151,251.57		176,458.63
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	788,314.17		788,314.17
3000-3999	Employee Benefits	7,252.08	0.00	0.00	0.00	0.00	486,716.82		493,968.90
4000-4999	Books and Supplies	6,921.19	0.00	0.00	0.00	0.00	264,413.49		271,334.68
5000-5999	Services and Other Operating Expenditures	6,443.56	0.00	0.00	0.00	953.00	158,088.15		165,484.71
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	45,823.89	0.00	0.00	0.00	953.00	1,848,784.20	0.00	1,895,561.09
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	45,823.89	0.00	0.00	0.00	953.00	1,848,784.20	0.00	1,895,561.09
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								55,644,177.99
	TOTAL COSTS								57,539,739.08

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

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Actual vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-PY)

37 68452 0000000
Report SEMA
G8AFWZT2E4(2025-26)

2024-25 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2024-25 Report SEMA, 2024-25 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	76,634,243.80	54,528,797.92
2. Enter audit adjustments of 2024-25 special education expenditures from SACS2026ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2025-26 special education beginning fund balances from SACS2026ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2024-25 Expenditures, Adjusted for 2025-26 MOE Calculation (Sum lines 1 through 4)	76,634,243.80	54,528,797.92

C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2024-25 Report SEMA, 2024-25 Expenditures by LEA (LE-CY) worksheet	3,897.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2024-25 Unduplicated Pupil Count, Adjusted for 2025-26 MOE Calculation (Line C1 plus Line C2)	3,897.00	

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

37 68452 0000000
Report SEMA
G8AFWZT2E4(2025-26)

SELPA: North Coastal Consortium (PP)

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

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

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

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

SECTION 1

Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

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

	State and Local	Local Only
2	1,101,236.25	
3A	470,447.73	
3B	385,245.90	
3C	444,800.11	
Total exempt reductions	2,401,729.99	0.00

SECTION 2

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

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

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

37 68452 0000000
Report SEMA
G8AFWZT2E4(2025-26)

SELPA:

North Coastal Consortium (PP)

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

		<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)			
Increase in funding (if difference is positive)		0.00	
Maximum available for MOE reduction (50% of increase in funding)		0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)		0.00 (b)	

If (b) is greater than (a).

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

(c)

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

0.00 (d)

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

If (b) is less than (a).

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

(e)

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

0.00 (f)

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

SECTION 3

Column A

Column B

Column C

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

37 68452 0000000
Report SEMA
G8AFWZT2E4(2025-26)

SELPA: North Coastal Consortium (PP)

		Actual Expenditures (LE-CY Worksheet) FY 2025-26	Actual Expenditures Comparison Year 2024-25	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	80,748,664.75		
	b. Less: Expenditures paid from federal sources	5,574,596.85		
	c. Expenditures paid from state and local sources	75,174,067.90	76,634,243.80	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		76,634,243.80	
	Less: Exempt reduction(s) for SECTION1		2,401,729.99	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	75,174,067.90	74,232,513.81	941,554.09
If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.				
		Actual FY 2025-26	Comparison Year 2024-25	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	80,748,664.75		
	b. Less: Expenditures paid from federal sources	5,574,596.85		
	c. Expenditures paid from state and local sources	75,174,067.90	76,634,243.80	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		76,634,243.80	
	Less: Exempt reduction(s) from SECTION 1		2,401,729.99	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	75,174,067.90	74,232,513.81	
	d. Special education unduplicated pupil count	3,841.00	3,897.00	
	e. Per capita state and local expenditures (Test2c/Test2d)	19,571.48	19,048.63	522.85
If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.				
B. LOCAL EXPENDITURES ONLY METHOD				

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

37 68452 0000000
Report SEMA
G8AFWZT2E4(2025-26)

SELPA: North Coastal Consortium (PP)

		Actual FY 2025-26	Comparison Year 2024-25	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	57,539,739.08	54,528,797.92	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		54,528,797.92	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	57,539,739.08	54,528,797.92	3,010,941.16
	If the difference in Column C for the Section 3.Test 3 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.			
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
	a. Expenditures paid from local sources	57,539,739.08	54,528,797.92	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		54,528,797.92	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	57,539,739.08	54,528,797.92	
	b. Special education unduplicated pupil count	3,841.00	3,897.00	
	c. Per capita local expenditures (Test4a/Test4b)	14,980.41	13,992.51	987.90
	If the difference in Column C for the Section 3.Test 4 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.			

Ana Machado

Contact Name

Executive Director of Fiscal Services

Title

760-726-2170 x92601

Telephone Number

anamachado@vistausd.org

Email Address

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

37 68452 0000000
Report SEMB
G8AFWZT2E4(2025-26)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								3,841.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	4,294,410.00	0.00	0.00	0.00	1,251,553.00	25,085,933.00		30,631,896.00
2000-2999	Classified Salaries	1,183,854.00	0.00	0.00	0.00	626,563.00	14,470,199.00		16,280,616.00
3000-3999	Employee Benefits	2,561,371.00	0.00	0.00	0.00	907,823.00	18,702,328.00		22,171,522.00
4000-4999	Books and Supplies	89,585.00	0.00	0.00	0.00	30,381.00	400,202.00		520,168.00
5000-5999	Services and Other Operating Expenditures	754,631.00	0.00	0.00	0.00	2,285.00	11,019,653.00		11,776,569.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	19,783.00		19,783.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,883,851.00	0.00	0.00	0.00	2,818,605.00	69,698,098.00	0.00	81,400,554.00
7310	Transfers of Indirect Costs	388,797.00	0.00	0.00	0.00	9,145.00	20,165.00		418,107.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	388,797.00	0.00	0.00	0.00	9,145.00	20,165.00	0.00	418,107.00
	TOTAL COSTS	9,272,648.00	0.00	0.00	0.00	2,827,750.00	69,718,263.00	0.00	81,818,661.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	4,244,410.00	0.00	0.00	0.00	1,251,553.00	25,073,000.00		30,568,963.00
2000-2999	Classified Salaries	1,183,854.00	0.00	0.00	0.00	416,642.00	11,475,386.00		13,075,882.00
3000-3999	Employee Benefits	2,549,321.00	0.00	0.00	0.00	823,896.00	17,033,078.00		20,406,295.00
4000-4999	Books and Supplies	89,585.00	0.00	0.00	0.00	28,872.00	399,042.00		517,499.00
5000-5999	Services and Other Operating Expenditures	754,631.00	0.00	0.00	0.00	2,285.00	10,799,157.00		11,556,073.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	19,783.00		19,783.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,821,801.00	0.00	0.00	0.00	2,523,248.00	64,799,446.00	0.00	76,144,495.00
7310	Transfers of Indirect Costs	76,401.00	0.00	0.00	0.00	0.00	20,165.00		96,566.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	76,401.00	0.00	0.00	0.00	0.00	20,165.00	0.00	96,566.00
	TOTAL BEFORE OBJECT 8980	8,898,202.00	0.00	0.00	0.00	2,523,248.00	64,819,611.00	0.00	76,241,061.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								76,241,061.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	256,267.00	0.00	0.00	0.00	0.00	155,551.00		411,818.00
2000-2999	Classified Salaries	11,484.00	0.00	0.00	0.00	0.00	917,769.00		929,253.00
3000-3999	Employee Benefits	109,164.00	0.00	0.00	0.00	0.00	589,519.00		698,683.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	195,345.00		195,345.00
5000-5999	Services and Other Operating Expenditures	77.00	0.00	0.00	0.00	0.00	83,000.00		83,077.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	376,992.00	0.00	0.00	0.00	0.00	1,941,184.00	0.00	2,318,176.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	376,992.00	0.00	0.00	0.00	0.00	1,941,184.00	0.00	2,318,176.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								55,529,320.00
	TOTAL COSTS								57,847,496.00

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

Unaudited Actuals
Special Education Maintenance of Effort
2026-27 Budget vs. Actual Comparison Year
2025-26 Expenditures by LEA (LE-B)

37 68452 0000000
Report SEMB
G8AFWZT2E4(2025-26)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								3,841.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	3,914,156.67	0.00	0.00	0.00	1,248,839.37	24,118,263.89		29,281,259.93
2000-2999	Classified Salaries	1,157,749.86	0.00	0.00	0.00	523,238.67	11,254,980.06		12,935,968.59
3000-3999	Employee Benefits	2,411,340.92	0.00	0.00	0.00	830,774.04	16,367,727.29		19,609,842.25
4000-4999	Books and Supplies	52,609.82	0.00	0.00	0.00	30,583.55	423,619.29		506,812.66
5000-5999	Services and Other Operating Expenditures	542,483.14	0.00	0.00	0.00	5,624.04	17,495,153.31		18,043,260.49
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,078,340.41	0.00	0.00	0.00	2,639,059.67	69,659,743.84	0.00	80,377,143.92
7310	Transfers of Indirect Costs	344,215.94	0.00	0.00	0.00	8,573.75	18,731.14		371,520.83
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	12,621,200.78							12,621,200.78
	Total Indirect Costs	344,215.94	0.00	0.00	0.00	8,573.75	18,731.14	0.00	371,520.83
	TOTAL COSTS	8,422,556.35	0.00	0.00	0.00	2,647,633.42	69,678,474.98	0.00	80,748,664.75
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	29,925.00		29,925.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	204,470.29	3,128,690.96		3,333,161.25
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	76,875.63	1,551,710.48		1,628,586.11
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,868.63	1,118.74		2,987.37
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	2,901.29	293,395.52		296,296.81
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	286,115.84	5,004,840.70	0.00	5,290,956.54
7310	Transfers of Indirect Costs	275,066.56	0.00	0.00	0.00	8,573.75	0.00		283,640.31
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	275,066.56	0.00	0.00	0.00	8,573.75	0.00	0.00	283,640.31
	TOTAL BEFORE OBJECT 8980	275,066.56	0.00	0.00	0.00	294,689.59	5,004,840.70	0.00	5,574,596.85
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								5,574,596.85

Unaudited Actuals
Special Education Maintenance of Effort
2026-27 Budget vs. Actual Comparison Year
2025-26 Expenditures by LEA (LE-B)

37 68452 0000000
Report SEMB
G8AFWZT2E4(2025-26)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	3,914,156.67	0.00	0.00	0.00	1,248,839.37	24,088,338.89		29,251,334.93
2000-2999	Classified Salaries	1,157,749.86	0.00	0.00	0.00	318,768.38	8,126,289.10		9,602,807.34
3000-3999	Employee Benefits	2,411,340.92	0.00	0.00	0.00	753,898.41	14,816,016.81		17,981,256.14
4000-4999	Books and Supplies	52,609.82	0.00	0.00	0.00	28,714.92	422,500.55		503,825.29
5000-5999	Services and Other Operating Expenditures	542,483.14	0.00	0.00	0.00	2,722.75	17,201,757.79		17,746,963.68
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,078,340.41	0.00	0.00	0.00	2,352,943.83	64,654,903.14	0.00	75,086,187.38
7310	Transfers of Indirect Costs	69,149.38	0.00	0.00	0.00	0.00	18,731.14		87,880.52
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	12,621,200.78							12,621,200.78
	Total Indirect Costs	69,149.38	0.00	0.00	0.00	0.00	18,731.14	0.00	87,880.52
	TOTAL BEFORE OBJECT 8980	8,147,489.79	0.00	0.00	0.00	2,352,943.83	64,673,634.28	0.00	75,174,067.90
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								75,174,067.90
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	25,207.06	0.00	0.00	0.00	0.00	151,251.57		176,458.63
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	788,314.17		788,314.17
3000-3999	Employee Benefits	7,252.08	0.00	0.00	0.00	0.00	486,716.82		493,968.90
4000-4999	Books and Supplies	6,921.19	0.00	0.00	0.00	0.00	264,413.49		271,334.68
5000-5999	Services and Other Operating Expenditures	6,443.56	0.00	0.00	0.00	953.00	158,088.15		165,484.71
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	45,823.89	0.00	0.00	0.00	953.00	1,848,784.20	0.00	1,895,561.09
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	45,823.89	0.00	0.00	0.00	953.00	1,848,784.20	0.00	1,895,561.09

Unaudited Actuals
Special Education Maintenance of Effort
2026-27 Budget vs. Actual Comparison Year
2025-26 Expenditures by LEA (LE-B)

37 68452 0000000
Report SEMB
G8AFWZT2E4(2025-26)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								55,644,177.99
	TOTAL COSTS								57,539,739.08

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

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

37 68452 0000000
Report SEMB
G8AFWZT2E4(2025-26)

SELPA: North Coastal Consortium (PP)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2026-27 Budget by LEA (LB-B) and the 2025-26 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to section 3. Test 1, Test 2, Test 3, and Test 4. The revised sections allow the LEA to compare the 2026-27 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2026-27 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

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

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

SECTION 1

Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

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

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SECTION 2

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

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

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

SELPA: North Coastal Consortium (PP)

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

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)			
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)		

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00 (f)		

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

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

37 68452 0000000
Report SEMB
G8AFWZT2E4(2025-26)

SELPA: North Coastal Consortium (PP)

SECTION 3

		Column A	Column B	Column C
		Budgeted Amounts (LB-B Worksheet) FY 2026-27	Actual Expenditures Comparison Year 2025-26	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	81,818,661.00		
	b. Less: Expenditures paid from federal sources	5,577,600.00		
	c. Expenditures paid from state and local sources	76,241,061.00	75,174,067.90	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		75,174,067.90	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	76,241,061.00	75,174,067.90	1,066,993.10
	If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.			
		Budgeted Amounts FY 2026-27	Comparison Year 2025-26	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	81,818,661.00		
	b. Less: Expenditures paid from federal sources	5,577,600.00		
	c. Expenditures paid from state and local sources	76,241,061.00	75,174,067.90	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		75,174,067.90	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	76,241,061.00	75,174,067.90	

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

37 68452 0000000
Report SEMB
G8AFWZT2E4(2025-26)

SELPA: North Coastal Consortium (PP)

d. Special education unduplicated pupil count	3,841.00	3,841.00	
e. Per capita state and local expenditures (Test2c/Test2d)	19,849.27	19,571.48	277.79

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

B. LOCAL EXPENDITURES ONLY METHOD

		Budget FY 2026-27	Comparison Year 2025-26	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	57,847,496.00	57,539,739.08	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		57,539,739.08	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	57,847,496.00	57,539,739.08	307,756.92

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

		Budget FY 2026-27	Comparison Year 2025-26	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	57,847,496.00	57,539,739.08	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		57,539,739.08	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	57,847,496.00	57,539,739.08	
	b. Special education unduplicated pupil count	3,841.00	3,841.00	
	c. Per capita local expenditures (Test4a/Test4b)	15,060.53	14,980.41	80.12

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

Ana Machado

760-726-2170

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

37 68452 0000000
Report SEMB
G8AFWZT2E4(2025-26)

SELPA: North Coastal Consortium (PP)

Contact Name

Executive Director, Fiscal Svs

Title

Telephone Number

anamachado@vistausd.org

Email Address

SACS Web System - SACS V16
9/3/2026 1:38:25 PM

37-68452-0000000

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

Vista Unified

San Diego County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

Exception

FUND	RESOURCE	NEG. EFB
35	0000	(\$8,526.00)
Explanation: Fund 35 reflects a negative unaudited actual ending balance resulting solely from the mandatory year-end adjustment for Fair Market Value (FMV) in accordance with GASB Statement No. 31. This accounting adjustment recognizes unrealized investment gains or losses and does not indicate an operational deficit or cash shortfall.		
Total of negative resource balances for Fund 35		(\$8,526.00)

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Exception

FUND	RESOURCE	OBJECT	VALUE
01	6500	8311	(\$674,464.00)
Explanation: The District serves as the pass-through entity for Special Education revenues allocated to authorized charter schools.			
35	0000	9790	(\$8,526.00)
Explanation: Fund 35 reflects a negative unaudited actual ending balance resulting solely from the mandatory year-end adjustment for Fair Market Value (FMV) in accordance with GASB Statement No. 31. This accounting adjustment recognizes unrealized investment gains or losses and does not indicate an operational deficit or cash shortfall.			
51	0000	8629	(\$2,250.00)
Explanation: Tax data provided per the Auditor and Controller's report.			

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327) for the following funds by resources:

Exception

FUND	RESOURCE	Pass-through Revenues	Transfers of Pass-through Revenues	Difference
11	3905	\$0.00	\$511,905.00	(\$511,905.00)
Explanation: The District acts as the administrative agent for the program.				
11	3913	\$0.00	\$312,208.00	(\$312,208.00)
Explanation: The District acts as the administrative agent for the program.				
11	3926	\$0.00	\$130,284.00	(\$130,284.00)
Explanation: The District acts as the administrative agent for the program.				

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

Exception

FUND	RESOURCE	VALUE
35	0000	(\$8,531.00)
Explanation: Fund 35 reflects a negative unaudited actual revenue entry resulting solely from the mandatory year-end adjustment for Fair Market Value (FMV) in accordance with GASB Statement No. 31. This accounting adjustment recognizes unrealized investment gains or losses and does not indicate an operational deficit or cash shortfall.		

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

Passed

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

Passed

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

Passed

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

Passed

SUPPLEMENTAL CHECKS

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

Passed

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

Passed

ASSET-PY-BAL - (Fatal) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided.	<u>Passed</u>
CURRENT-CALC-EXP - (Informational) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374.	<u>Passed</u>
DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.	<u>Passed</u>
DEBT-IMPORT - (Fatal) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided.	<u>Passed</u>
DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive.	<u>Passed</u>
DEBT-PY-BAL - (Fatal) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided.	<u>Passed</u>
ESMOE-ADA - (Fatal) - If Form ESMOE is completed, ADA must be reported in Section II, Line A.	<u>Passed</u>
ESMOE-IMPORT - (Fatal) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided.	<u>Passed</u>
IC-ADMIN-NOT-ZERO - (Fatal) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero.	<u>Passed</u>
IC-ADMIN-PLANT-SVCS - (Warning) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%.	<u>Passed</u>
IC-BD-SUPT-NOT-ZERO - (Warning) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero.	<u>Passed</u>
IC-BD-SUPT-VS-ADMIN - (Warning) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%.	<u>Passed</u>
IC-EXCEEDS-LEA-RATE - (Warning) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate.	<u>Passed</u>
IC-PCT - (Warning) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%.	<u>Passed</u>
IC-POSITIVE - (Warning) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.	<u>Passed</u>
LOT-CONTRIB-IMPORT-A - (Fatal) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L.	<u>Passed</u>
LOT-CONTRIB-IMPORT-B - (Warning) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L.	<u>Passed</u>
LOT-IMPORT - (Fatal) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved.	<u>Passed</u>

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

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

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

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

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

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

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

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

SACS Web System - SACS V16

9/3/2026 1:37:46 PM

37-68452-0000000

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

Vista Unified

San Diego County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

FUND	RESOURCE	NEG. EFB
01	7029	(\$3,740.50)
Explanation: Year-end closing actuals for FY 2025–26 reflected higher operational costs than budgeted, negatively impacting the available starting fund balance for FY 2026–27. A corrective budget revision will be processed during the 1st Interim update.		
Total of negative resource balances for Fund 01		(\$3,740.50)
35	0000	(\$8,526.00)
Explanation: Fund 35 reflects a negative unaudited actual ending balance resulting solely from the mandatory year-end adjustment for Fair Market Value (FMV) in accordance with GASB Statement No. 31. This accounting adjustment recognizes unrealized investment gains or losses and does not indicate an operational deficit or cash shortfall.		
Total of negative resource balances for Fund 35		(\$8,526.00)

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

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

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

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

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Exception

FUND	RESOURCE	OBJECT	VALUE
01	6500	8311	(\$696,563.00)
Explanation: The District serves as the pass-through entity for Special Education revenues allocated to authorized charter schools.			
01	7029	9790	(\$3,740.50)
Explanation: Year-end closing actuals for FY 2025–26 reflected higher operational costs than budgeted, negatively impacting the available starting fund balance for FY 2026–27. A corrective budget revision will be processed during the 1st Interim update.			
35	0000	9790	(\$8,526.00)
Explanation: Fund 35 reflects a negative unaudited actual ending balance resulting solely from the mandatory year-end adjustment for Fair Market Value (FMV) in accordance with GASB Statement No. 31. This accounting adjustment recognizes unrealized investment gains or losses and does not indicate an operational deficit or cash shortfall.			

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327) for the following funds by resources:

Exception

FUND	RESOURCE	Pass-through Revenues	Transfers of Pass-through Revenues	Difference
11	3905	\$0.00	\$511,905.00	(\$511,905.00)
Explanation: The District acts as the administrative agent for the program.				
11	3913	\$0.00	\$312,208.00	(\$312,208.00)
Explanation: The District acts as the administrative agent for the program.				
11	3926	\$0.00	\$130,284.00	(\$130,284.00)
Explanation: The District acts as the administrative agent for the program.				

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

Passed

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

Passed

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

Passed

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

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

EXPORT VALIDATION CHECKS

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

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

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

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

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

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