Fresno Unified School District
Board Agenda Item

BOARD MEETING DATE: September 09, 2026

ACTION REQUESTED: DISCUSS AND APPROVE

TITLE AND SUBJECT: Discuss and Approve the 2025/26 Unaudited Actual Financial Report, 2025/26 Year-End Budget Revision and 2026/27 Gann Limit

ITEM DESCRIPTION: Included in the Board material staff will present, and the Board of Education will discuss and approve the following three items: 2025/26 Unaudited Actual Financial Report, 2025/26 Year-End Budget Revision and the 2026/27 Gann Limit Resolution.

1) The 2025/26 Unaudited Actual Financial Report for Fresno Unified School District represents the actual revenues, expenditures and ending fund balance for all the district's funds for the fiscal year ended June 30, 2026. Also included are the ending fund balance summaries for all fund types and charter schools.

2) The 2025/26 Year-End Budget Revision recognizes additional revenue and expenses per Education Code section 42601 and Fresno Unified Board Policy 3110 that allows the Superintendent and/or designee to make any necessary budget revisions at year-end to permit payment of obligations. All expenditures are supported by available district funds.

3) The 2026/27 Gann Limit Resolution No. 27-06 for adoption of the district's Gann Appropriation Limit for fiscal years 2025/26 and 2026/27. The Gann Limit is included in the Unaudited Actual Financial Report. Each year the district must approve an appropriation limit level (Gann Limit) in compliance with the State constitution.

FINANCIAL SUMMARY: The 2025/26 year-end actuals reflect the district's reserve at $94.0 million, which is above the state minimum required level of 2%.

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DIVISION: Business and Financial Services

CABINET APPROVAL PHONE: (559) 457-6226

CABINET APPROVAL: Chief Financial Officer, Patrick Jensen

The Unaudited Actuals includes overall savings from Estimated Actuals of $1.6 million. The following describes differences from the estimated actuals to the unaudited actuals:

Local Control Funding Formula
The Local Control Funding Formula (LCFF) decreased from the estimated actuals due to lower attendance recovery than anticipated of ($200,000).

State Revenue
State revenues increased by approximately $600,000 due to an increase in one-time lottery funding reported by the California Department of Education (CDE) on July 15, 2026.

Local Revenue
Local revenue increased by approximately $3.8 million mainly due to the following:

- Recognize increased one-time Medi-Cal Administrative Activity (MAA) reimbursements received for 2023/24 quarter 4 and 2024/25 quarter 1 and Children and Youth Behavioral Health Initiative (CYBHI) reimbursements of $1.6 million
- Recognize increased interest income of $2.2 million

Expenditures and Contributions – Unrestricted General Fund
Carryover for one-time projects increased from estimated actuals included with the 2026/27 Adopted Budget by approximately $8.0 million. These projects include the FTA student support, Lawson upgrade, Education Center remodel, and carryover funds for school sites, departments and donations. The amounts are included in the assigned fund balance to be fully appropriated in the 2026/27 Budget (Budget Revision No 1).

Actual expenditures and contributions exceeded estimated actuals by approximately ($2.6) million. The primary contributing factors are as follows:

- Athletic and special education extended year supplemental contracts increased due to more student participation – ($2.0) million
- Legal expenses increase – ($1.2) million
- Transportation costs increased due to increased special education bus routes, maintenance repair, and fuel costs – ($600,000)
- Utilities savings – $1.2 million

Health Fund Contributions
The 2026/27 Adopted Budget included a one-time $1.0 million contribution to the Health Fund to reimburse OPEB costs for 2024/25 and 2025/26, as well as an additional $1.0 million contribution for 2024/25 and 2025/26 pursuant to the collective bargaining agreement, for a total contribution of $4.0 million.

The $4.0 million contribution was recorded in 2025/26 rather than 2026/27. Budget Revision No. 1 will adjust the difference by reducing the 2026/27 Health Fund contribution by $4.0 million.

Education Protection Account

As required by the passage of Proposition 30 in November 2012, a public hearing must be conducted to discuss and approve utilization of Education Protection Account (EPA) funds for 2025/26. This EPA public hearing may be conducted at the same time as the budget public hearing. All K-12 local agencies have the sole authority to determine how the funds are spent, providing salaries and benefits are not used for administrators or any other administrative costs (as determined through the account code structure).

On June 18, 2025, the Board approved the estimated EPA funds to be 28% of the LCFF funds; this equates to $126.9 million, with all funds planned to be used to support teacher salary and benefit costs. On June 19, 2026, the California Department of Education recalculated the 2025/26 EPA to be 62.48% of the LCFF. The total EPA amount for 2025/26 is $284.9 million; all funds will be used to support teacher salary and benefit costs.

Board of Education Designated Funds

At the June 17, 2026 Board of Education meeting, 2025/26 one-time expenditures, carryover of one-time funds, and committed funds were approved totaling $75.6 million. These items have increased to approximately $83.6 million as follows:

Assigned Fund Balance

• FTA Student Support	$24.2 million
• Education Center Remodel	$ 1.1 million
• Security Equipment	$ 0.5 million
• Transportation Bus Wash Equipment	$ 0.2 million
• New Mascot Spirit Wear	$ 0.3 million
• Department Carryover	$ 1.0 million
• Donation Carryover	$ 0.7 million

Committed Fund Balance

• Future Textbook Adoption	$23.6 million
• Pandemic Learning Recovery	$32.0 million

Unrestricted Contributions Toward Restricted Programs

Below is a list of the district's unrestricted contributions to the following programs in 2025/26:

Restricted Program	General Fund Contribution
Special Education	$151.3 million
Ongoing & Major Maintenance Account	$ 45.6 million
Total	**$196.9 million**

Restricted General Fund

The Restricted General Fund ending balance is composed of entitlement funds totaling approximately $150.0 million as reflected in the chart below:

Restricted Entitlement Funds	Ending Balance 2025/26	Ending Balance 2024/25
Learning Emergency Block Grant	$ 34.2 million	$ 58.8 million
Expanded Learning Opportunities Program	$ 47.4 million	$ 49.5 million
Literacy Coaches and Reading Specialist Grant Program	$ 14.1 million	$ 15.4 million
Lottery – Restricted	$ 13.4 million	$ 10.6 million
LCFF Equity Multiplier	$ 12.9 million	$ 14.7 million
Student Support and Professional Development Discretionary Block Grant	$ 11.3 million	$ 0.0 million
Arts and Music in Schools (Proposition 98)	$ 10.0 million	$ 15.7 million
Community School Partnership – Implementation Grant	$ 3.2 million	$ 1.7 million
Golden State Pathway Program	$ 0.7 million	$ 0.9 million
Kitchen Infrastructure and Training	$ 0.6 million	$ 1.3 million
Dual Enrollment Opportunities	$ 0.5 million	$ 0.8 million
Special Education – Early Intervention Preschool Grant	$ 0.2 million	$ 0.2 million
Learning Communities for School Success Program	$ 0.1 million	$ 0.9 million
Arts, Music and Instructional Materials Discretionary Block Grant	$ 0.0 million	$ 37.7 million
Educator Effectiveness	$ 0.0 million	$ 8.2 million
Restricted Routine Maintenance	$ 0.0 million	$ 0.2 million
Classified School Employee Professional Development	$ 0.0 million	$ 0.1 million
Total	**$ 148.6 million**	**$216.7 million**

Reserve Levels

As previously reported to the Board, the district has seven types of reserves. The following chart lists the change in the reserve levels for 2026/27:

Reserve Type	Recommended Level	7/01/25	Change	6/30/26	6/30/27
Unrestricted General Fund	$ 94.90[2]	$139.10	($ 45.10)	$ 94.00	$ 98.19[6]
Workers' Compensation	$ 34.56[3]	$ 32.56	$ 0.33	$ 32.89	$ 34.56[3]
General Liability	$ 3.70[3]	$ 3.52	$ 0.18	$ 3.70	$ 3.70[3]
Defined Benefit Trust	$ 14.82[3]	$ 0.00	$ 14.82	$ 14.82	$ 14.82[3]
Health Fund IBNP[1]	$ 33.03[3]	$ 29.62	$ 3.41	$ 33.03	$ 33.03[3]
Other Post-Employment Benefits (OPEB)	$ 822.79[3]	$ 91.14	$ 16.60	$107.74	$113.09[5]
Health Fund Unencumbered	$ 48.59[4]	$103.73	($ 44.18)	$ 59.55	$ 12.94[4]

[1] IBNP is an acronym for "Incurred But Not Paid" claims.
[2] Represents the 2025/26 reserve level for economic uncertainties presented to the Board in June 2026.
[3] Recommended level is provided by actuarial study.
[4] Recommended level is provided by the Joint Health Management Board contracted consultant.
[5] Reserve levels incorporate the same factors as presented to the Board in June 2026 utilizing 2025/26 actuals.
[6] Reserve levels in the Unrestricted General Fund adjusted for the 2025/26 Adopted Budget.

Other Funds Ending Balances for 2025/26

In addition to the General Fund information provided above, the following information is provided on the district's other fund types:

Other Funds	Audited Beginning Fund Balance 2025/26	Net Change	Ending Fund Balance 2025/26
Associated Student Body	$ 2,712,018	$ 19,699	$ 2,731,717
Adult Education	$ 1,955,016	($ 212,414)	$ 1,742,602
Child Development	$ --	$ 10,473,232	$ 10,473,232
Cafeteria	$ 26,845,098	($ 5,580,364)	$ 21,264,734
Deferred Maintenance	$ -	$ -	$ -
County School Facilities	$ 45,240,941	$ 18,703,950	$ 63,944,891
Adult Education Building	$ 1,820,532	($ 48,121)	$ 1,772,411
Measure M Series C	$ 55,131,579	$ 55,131,579	$ -
Measure M Series D	$ -	$ 40,190,575	$ 40,190,575
Measure H Series A	$ -	$ 24,741,776	$ 24,741,776
Capital Facilities (Developer Fees)	$ 6,620,504	$ 2,966,237	$ 9,586,741
Special Reserve	$ 1,452,506	$ 993,600	$ 2,446,106
Bond Interest & Redemption	$ 67,173,120	$ 21,036,014	$ 88,209,134
Health Benefits	$ 103,731,221	($ 44,179,312)	$ 59,551,909
Liability	$ 3,994,200	($ 1,327,895)	$ 2,666,305
Workers' Compensation	$ 4,094,545	($ 5,756,905)	($ 1,662,360)
Defined Benefits Plan	$ 12,746,411	($ 12,746,411)	$ -
Post-Retirement Health	$ 91,142,862	$ 16,595,247	$ 107,738,109
Defined Benefit Trust	$ -	$ 14,823,349	$ 14,823,349

Charter Schools

A summary of the ending balances for each of the charter schools is provided as follows:

Charter Schools	Adjusted Beginning Fund Balance 2025/26	Net Change	Ending Fund Balance 2025/26
Aspen Meadow Charter	$ 252,150	$ 658,595	$ 910,745
Aspen Ridge Public School	$ 237,343	$ 840,514	$ 1,077,857
Aspen Valley Preparatory Academy	$ 2,438,300	$ 503,869	$ 2,942,169
Carter G. Woodson Public Charter	$ 2,222,413	$ 428,714	$ 2,651,127
Endeavor Charter School	$ 1,970,793	$ 40,844	$ 2,011,637
Golden Charter Academy	$ 1,811,274	($ 1,347,088)	$ 464,186
Morris E. Dailey Charter	$ 7,178,737	$ 46,485	$ 7,225,222
School of Unlimited Learning	$ 2,658,329	($ 36,708)	$ 2,621,621
Sierra Charter	$ 3,762,847	($ 513,430)	$ 3,249,417
University High	$ 6,783,853	$ 917,008	$ 7,700,861

2025/26 Year-End Budget Revision

The 2025/26 Year-End Budget Revision recognizes additional revenue and expenses per Education Code section 42601 and Fresno Unified Board Policy 3110 that allow the Superintendent and/or designee to make any necessary budget revisions at year-end to permit payment of obligations. All expenditures were supported by available district funds. The year-end budget revision includes the Unrestricted General Fund, Restricted General Fund, Adult Education Fund, Children Center Fund, Cafeteria Fund, Associated Student Body Fund, Deferred Maintenance Fund, Measure M, Series C Fund, Measure M, Series D, County School Facility Fund, Bond Interest and Redemption Fund, Health Fund, Liability Fund, Workers' Compensation Fund, Defined Benefits Fund, and Defined Benefit Trust Fund.

2025/26 Gann Limit

Included in the Board binders is Resolution No. 27- 06 for adopting the district's Gann Appropriation Limit for fiscal year 2025/26 and 2026/27. The Gann Limit is included in the Unaudited Actual Financial Report for the fiscal year ended June 30, 2026. Each year the district must approve a maximum appropriation limit level (Gann Limit) in compliance with the State Constitution.

Should the Board have any questions, please contact Patrick Jensen at 457-6226. Thank you.

Fresno Unified School District
2025/26 Unaudited Actuals

Fund Name	Actual Beginning Balance	Actual Revenues	Actual Expenditures	Actual Other Financing Sources	Actual Ending Fund Balance
General Fund Unrestricted	$ 265,357,941	$ 1,073,039,337	$ 954,466,054	$ (201,284,265)	$ 182,646,959
General Fund Restricted	$ 216,743,838	$ 460,560,502	$ 725,591,937	$ 196,866,643	$ 148,579,046
Total General Fund	**$ 482,101,779**	**$ 1,533,599,840**	**$ 1,680,057,991**	**$ (4,417,622)**	**$ 331,226,005**
Associated Student Body	$ 2,712,018	$ 3,329,796	$ 3,310,096	$ -	$ 2,731,717
Adult Education Fund	$ 1,955,016	$ 9,702,129	$ 9,914,544	$ -	$ 1,742,602
Child Development Fund	$ -	$ 45,089,970	$ 34,616,739	$ -	$ 10,473,232
Cafeteria Fund	$ 26,845,098	$ 71,890,596	$ 77,470,960	$ -	$ 21,264,734
Deferred Maintenance Fund	$ -	$ -	$ 4,712,869	$ 4,712,869	$ -
Adult Education Building Fund	$ 1,820,532	$ 67,016	$ 115,138	$ -	$ 1,772,411
Measure M Series C	$ 55,131,579	$ 1,833,978	$ 35,268	$ (56,930,289)	$ -
Measure M Series D	$ -	$ 363,426	$ 319,275	$ 40,146,425	$ 40,190,575
Measure H Series A	$ -	$ 862,010	$ -	$ 23,879,766	$ 24,741,776
Total Building Funds	**$ 56,952,111**	**$ 3,126,429**	**$ 469,680**	**$ 7,095,901**	**$ 66,704,761**
Capital Facilities Fund	$ 6,620,504	$ 3,067,695	$ 19,079	$ (82,378)	$ 9,586,741
County School Facility Fund	$ 45,240,941	$ 29,395,606	$ 89,185,486	$ 78,493,830	$ 63,944,891
Special Reserve for Capital Outlay	$ 1,452,506	$ 1,205,293	$ 211,693	$ -	$ 2,446,106
Bond Interest & Redemption	$ 67,173,120	$ 87,025,185	$ 68,911,379	$ 2,922,208	$ 88,209,134
Health Fund	$ 103,731,221	$ 245,334,777	$ 290,514,089	$ 1,000,000	$ 59,551,909
Liability Fund	$ 3,994,200	$ 17,090,805	$ 18,418,699	$ -	$ 2,666,306
Workers' Compensation Fund	$ 4,094,545	$ 6,083,113	$ 11,840,018	$ -	$ (1,662,360)
Defined Benefits Fund	$ 12,746,411	$ 1,301,571	$ 67,101	$ (13,980,882)	$ -
Total Internal Service Funds	**$ 124,566,377**	**$ 269,810,265**	**$ 320,839,906**	**$ (12,980,882)**	**$ 60,555,854**
Other Post Retirement Trust	$ 91,142,862	$ 13,164,680	$ 69,432	$ 3,500,000	$ 107,738,109
Defined Benefit Trust	$ -	$ 1,564,328	$ 721,860	$ 13,980,882	$ 14,823,349
TOTALS	**$ 906,762,332**	**$ 2,058,807,133**	**$ 2,290,442,284**	**$ 89,724,808**	**$ 781,447,235**

Charter Schools	Adjusted Beginning Balance	Actual Revenues	Actual Expenditures	Actual Ending Fund Balance	Actual ADA
Aspen Meadow Charter [A]	$ 252,150	$ 7,071,714	$ 6,413,119	$ 910,745	280
Aspen Ridge Public School [A]	$ 237,343	$ 6,005,748	$ 5,165,234	$ 1,077,857	270
Aspen Valley Prep [A]	$ 2,438,300	$ 8,015,763	$ 7,511,895	$ 2,942,169	323
Carter G Woodson Charter	$ 2,222,413	$ 8,036,829	$ 7,608,115	$ 2,651,127	348
Endeavor Charter School [A]	$ 1,970,793	$ 5,238,796	$ 5,197,952	$ 2,011,637	339
Golden Charter Academy [A]	$ 1,811,274	$ 9,284,463	$ 10,631,551	$ 464,186	313
Morris E Dailey Charter	$ 7,178,737	$ 4,404,006	$ 4,357,521	$ 7,225,222	292
School of Unlimited Learning [A]	$ 2,658,329	$ 4,490,764	$ 4,527,472	$ 2,621,621	165
Sierra Charter [A]	$ 3,762,847	$ 6,275,287	$ 6,788,717	$ 3,249,417	353
University High [A]	$ 6,783,853	$ 8,687,928	$ 7,770,921	$ 7,700,861	482

[A] Beginning balance has been adjusted since Unaudited Actuals

G = General Ledger Data; S = Supplemental Data

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	1,011,657,023.85	0.00	1,011,657,023.85	1,048,544,384.00	0.00	1,048,544,384.00	3.6%
2) Federal Revenue		8100-8299	0.00	125,485,260.25	125,485,260.25	0.00	119,303,498.00	119,303,498.00	-4.9%
3) Other State Revenue		8300-8599	25,750,233.76	316,326,715.54	342,076,949.30	25,813,143.00	341,833,361.00	367,646,504.00	7.5%
4) Other Local Revenue		8600-8799	35,632,079.87	18,748,526.35	54,380,606.22	24,352,835.00	23,235,191.00	47,588,026.00	-12.5%
5) TOTAL, REVENUES			1,073,039,337.48	460,560,502.14	1,533,599,839.62	1,098,710,362.00	484,372,050.00	1,583,082,412.00	3.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	440,860,225.11	181,509,886.53	622,370,111.64	426,937,728.00	165,505,741.00	592,443,469.00	-4.8%
2) Classified Salaries		2000-2999	154,424,805.67	117,696,080.48	272,120,886.15	133,424,693.00	114,774,621.00	248,199,314.00	-8.8%
3) Employee Benefits		3000-3999	262,816,537.44	197,143,260.18	459,959,797.62	271,366,913.00	204,984,481.00	476,351,394.00	3.6%
4) Books and Supplies		4000-4999	43,853,877.62	53,997,327.04	97,851,204.66	59,817,487.00	53,178,709.00	112,996,196.00	15.5%
5) Services and Other Operating Expenditures		5000-5999	82,319,216.24	131,574,681.93	213,893,898.17	121,163,317.00	107,926,899.00	229,090,216.00	7.1%
6) Capital Outlay		6000-6999	3,420,756.45	10,330,694.06	13,751,450.51	385,274.00	4,243,652.00	4,628,926.00	-66.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,909,244.77	3,220,679.92	5,129,924.69	1,864,742.00	3,484,358.00	5,349,100.00	4.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(35,138,609.07)	30,119,327.08	(5,019,281.99)	(38,480,210.00)	33,095,285.00	(5,384,925.00)	7.3%
9) TOTAL, EXPENDITURES			954,466,054.23	725,591,937.22	1,680,057,991.45	976,479,944.00	687,193,746.00	1,663,673,690.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			118,573,283.25	(265,031,435.08)	(146,458,151.83)	122,230,418.00	(202,821,696.00)	(80,591,278.00)	-45.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	82,378.33	4,712,868.79	4,795,247.12	30,000.00	3,361,720.00	3,391,720.00	-29.3%
b) Transfers Out		7600-7629	4,500,000.00	4,712,868.79	9,212,868.79	5,500,000.00	3,361,720.00	8,861,720.00	-3.8%
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	(196,866,642.98)	196,866,642.98	0.00	(175,450,546.00)	175,450,546.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(201,284,264.65)	196,866,642.98	(4,417,621.67)	(180,920,546.00)	175,450,546.00	(5,470,000.00)	23.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(82,710,981.40)	(68,164,792.10)	(150,875,773.50)	(58,690,128.00)	(27,371,150.00)	(86,061,278.00)	-43.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	265,357,940.70	216,743,837.72	482,101,778.42	182,646,959.30	148,579,045.62	331,226,004.92	-31.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			265,357,940.70	216,743,837.72	482,101,778.42	182,646,959.30	148,579,045.62	331,226,004.92	-31.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			265,357,940.70	216,743,837.72	482,101,778.42	182,646,959.30	148,579,045.62	331,226,004.92	-31.3%
2) Ending Balance, June 30 (E + F1e)			182,646,959.30	148,579,045.62	331,226,004.92	123,956,831.30	121,207,895.62	245,164,726.92	-26.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	68,490.92	0.00	68,490.92	65,223.22	0.00	65,223.22	-4.8%
Stores		9712	2,024,276.60	0.00	2,024,276.60	3,832,693.47	0.00	3,832,693.47	89.3%
Prepaid Items		9713	2,948,494.08	0.00	2,948,494.08	2,364,030.81	0.00	2,364,030.81	-19.8%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	148,579,045.62	148,579,045.62	0.00	123,413,439.33	123,413,439.33	-16.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	55,600,000.00	0.00	55,600,000.00	9,500,000.00	0.00	9,500,000.00	-82.9%
Future Textbook Adoption	0000	9760	*23,600,000.00*		*23,600,000.00*			*0.00*	
Pandemic Learning Recovery	0000	9760	*32,000,000.00*		*32,000,000.00*			*0.00*	
d) Assigned									
Other Assignments		9780	28,004,313.00	0.00	28,004,313.00	10,000,000.00	0.00	10,000,000.00	-64.3%
FTA Student Support	0000	9780	*24,168,038.00*		*24,168,038.00*			*0.00*	
Security Equipment	0000	9780	*452,275.00*		*452,275.00*			*0.00*	
Ed Center Remodel	0000	9780	*1,091,000.00*		*1,091,000.00*			*0.00*	
Bus Wash Equipment	0000	9780	*200,000.00*		*200,000.00*			*0.00*	
Donation Carryover	0000	9780	*710,000.00*		*710,000.00*			*0.00*	
Department Carryover	0000	9780	*1,383,000.00*		*1,383,000.00*			*0.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	94,001,384.70	0.00	94,001,384.70	98,194,883.80	0.00	98,194,883.80	4.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(2,205,543.71)	(2,205,543.71)	New
G. ASSETS									
1) Cash									
a) in County Treasury		9110	256,313,326.42	195,912,713.21	452,226,039.63				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	4,976,552.94	0.00	4,976,552.94				
c) in Revolving Cash Account		9130	68,490.92	0.00	68,490.92				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	7,313,652.63	17,511,922.43	24,825,575.06				
4) Due from Grantor Government		9290	2,237,171.46	35,123,725.68	37,360,897.14				
5) Due from Other Funds		9310	56,209,752.63	0.00	56,209,752.63				
6) Stores		9320	2,024,276.60	0.00	2,024,276.60				
7) Prepaid Expenditures		9330	2,948,494.08	0.00	2,948,494.08				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			332,091,717.68	248,548,361.32	580,640,079.00				
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	144,885,443.53	9,933,041.12	154,818,484.65				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	4,559,314.85	42,950,325.66	47,509,640.51				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	47,085,948.92	47,085,948.92				
6) TOTAL, LIABILITIES			149,444,758.38	99,969,315.70	249,414,074.08				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			182,646,959.30	148,579,045.62	331,226,004.92				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	630,093,109.00	0.00	630,093,109.00	791,876,808.00	0.00	791,876,808.00	25.7%
Education Protection Account State Aid - Current Year		8012	284,858,514.00	0.00	284,858,514.00	168,558,533.00	0.00	168,558,533.00	-40.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	471,895.55	0.00	471,895.55	484,003.00	0.00	484,003.00	2.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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	82,070,366.67	0.00	82,070,366.67	77,637,699.00	0.00	77,637,699.00	-5.4%
Unsecured Roll Taxes		8042	5,074,397.09	0.00	5,074,397.09	4,795,320.00	0.00	4,795,320.00	-5.5%
Prior Years' Taxes		8043	663,458.91	0.00	663,458.91	489,219.00	0.00	489,219.00	-26.3%
Supplemental Taxes		8044	2,422,229.56	0.00	2,422,229.56	2,112,820.00	0.00	2,112,820.00	-12.8%
Education Revenue Augmentation Fund (ERAF)		8045	(2,999,584.30)	0.00	(2,999,584.30)	(2,932,499.00)	0.00	(2,932,499.00)	-2.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	14,380,271.26	0.00	14,380,271.26	10,996,333.00	0.00	10,996,333.00	-23.5%
Penalties and Interest from Delinquent Taxes		8048	112,166.56	0.00	112,166.56	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	3,430.41	0.00	3,430.41	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,017,150,254.71	0.00	1,017,150,254.71	1,054,018,236.00	0.00	1,054,018,236.00	3.6%
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	(5,493,230.86)	0.00	(5,493,230.86)	(5,473,852.00)	0.00	(5,473,852.00)	-0.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,011,657,023.85	0.00	1,011,657,023.85	1,048,544,384.00	0.00	1,048,544,384.00	3.6%
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	18,273,892.45	18,273,892.45	0.00	16,591,928.00	16,591,928.00	-9.2%
Special Education Discretionary Grants		8182	0.00	1,367,389.56	1,367,389.56	0.00	1,291,612.00	1,291,612.00	-5.5%
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	1,033,724.94	1,033,724.94	0.00	1,046,700.00	1,046,700.00	1.3%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Title I, Part A, Basic	3010	8290		75,057,575.21	75,057,575.21		79,301,297.00	79,301,297.00	5.7%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		4,393,892.20	4,393,892.20		7,965,770.00	7,965,770.00	81.3%
Title III, Immigrant Student Program	4201	8290		138,006.57	138,006.57		240,185.00	240,185.00	74.0%
Title III, English Learner Program	4203	8290		2,379,761.95	2,379,761.95		1,861,969.00	1,861,969.00	-21.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		17,260,359.00	17,260,359.00		8,799,597.00	8,799,597.00	-49.0%
Career and Technical Education	3500-3599	8290		1,259,872.00	1,259,872.00		1,259,872.00	1,259,872.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	4,320,786.37	4,320,786.37	0.00	944,568.00	944,568.00	-78.1%
TOTAL, FEDERAL REVENUE			0.00	125,485,260.25	125,485,260.25	0.00	119,303,498.00	119,303,498.00	-4.9%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		64,366,364.00	64,366,364.00		90,764,675.00	90,764,675.00	41.0%
Prior Years	6500	8319		(200,934.00)	(200,934.00)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,566,842.00	1,566,842.00	0.00	1,581,131.00	1,581,131.00	0.9%
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	920,933.54	920,933.54	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	3,054,067.00	0.00	3,054,067.00	3,127,670.00	0.00	3,127,670.00	2.4%
Lottery - Unrestricted and Instructional Materials		8560	12,234,056.64	5,433,144.87	17,667,201.51	12,113,484.00	5,227,925.00	17,341,409.00	-1.8%
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		84,831,398.00	84,831,398.00		84,831,398.00	84,831,398.00	0.0%
After School Education and Safety (ASES)	6010	8590		16,966,938.99	16,966,938.99		16,891,386.00	16,891,386.00	-0.4%
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Career Technical Education Incentive Grant Program	6387	8590		3,294,303.65	3,294,303.65		6,949,359.00	6,949,359.00	111.0%
Arts and Music in Schools (Prop 28)	6770	8590		13,796,650.00	13,796,650.00		13,796,482.00	13,796,482.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	10,462,110.12	125,351,074.49	135,813,184.61	10,571,989.00	121,791,005.00	132,362,994.00	-2.5%
TOTAL, OTHER STATE REVENUE			25,750,233.76	316,326,715.54	342,076,949.30	25,813,143.00	341,833,361.00	367,646,504.00	7.5%
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	1,443,929.15	1,443,929.15	0.00	721,305.00	721,305.00	-50.0%
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	46,030.58	0.00	46,030.58	42,527.00	0.00	42,527.00	-7.6%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	365,343.61	0.00	365,343.61	385,000.00	0.00	385,000.00	5.4%
Interest		8660	14,153,390.22	143,893.00	14,297,283.22	11,500,000.00	118,295.00	11,618,295.00	-18.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,561,570.00	0.00	2,561,570.00	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	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	480,000.00	480,000.00	0.00	480,000.00	480,000.00	0.0%
All Other Local Revenue		8699	18,505,745.46	16,680,704.20	35,186,449.66	12,425,308.00	21,915,591.00	34,340,899.00	-2.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,632,079.87	18,748,526.35	54,380,606.22	24,352,835.00	23,235,191.00	47,588,026.00	-12.5%
TOTAL, REVENUES			1,073,039,337.48	460,560,502.14	1,533,599,839.62	1,098,710,362.00	484,372,050.00	1,583,082,412.00	3.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	349,938,614.51	134,918,153.37	484,856,767.88	337,282,378.00	127,943,683.00	465,226,061.00	-4.0%
Certificated Pupil Support Salaries		1200	35,307,301.85	25,841,031.60	61,148,333.45	36,313,412.00	20,005,605.00	56,319,017.00	-7.9%
Certificated Supervisors' and Administrators' Salaries		1300	52,152,087.92	9,492,039.18	61,644,127.10	48,394,044.00	7,372,720.00	55,766,764.00	-9.5%
Other Certificated Salaries		1900	3,462,220.83	11,258,662.38	14,720,883.21	4,947,894.00	10,183,733.00	15,131,627.00	2.8%
TOTAL, CERTIFICATED SALARIES			440,860,225.11	181,509,886.53	622,370,111.64	426,937,728.00	165,505,741.00	592,443,469.00	-4.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	9,714,078.01	56,318,884.85	66,032,962.86	10,020,209.00	53,616,783.00	63,636,992.00	-3.6%
Classified Support Salaries		2200	71,321,952.44	35,672,937.62	106,994,890.06	56,472,436.00	35,814,376.00	92,286,812.00	-13.7%
Classified Supervisors' and Administrators' Salaries		2300	27,716,534.03	19,359,497.14	47,076,031.17	25,303,468.00	19,548,208.00	44,851,676.00	-4.7%
Clerical, Technical and Office Salaries		2400	42,548,386.95	5,463,271.81	48,011,658.76	38,224,872.00	4,947,722.00	43,172,594.00	-10.1%
Other Classified Salaries		2900	3,123,854.24	881,489.06	4,005,343.30	3,403,708.00	847,532.00	4,251,240.00	6.1%
TOTAL, CLASSIFIED SALARIES			154,424,805.67	117,696,080.48	272,120,886.15	133,424,693.00	114,774,621.00	248,199,314.00	-8.8%
EMPLOYEE BENEFITS									

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
STRS		3101-3102	83,467,482.75	88,996,720.42	172,464,203.17	80,275,925.00	76,971,772.00	157,247,697.00	-8.8%
PERS		3201-3202	34,569,883.43	26,914,939.96	61,484,823.39	31,379,724.00	27,970,329.00	59,350,053.00	-3.5%
OASDI/Medicare/Alternative		3301-3302	17,189,683.50	11,022,764.36	28,212,447.86	14,993,629.00	10,589,245.00	25,582,874.00	-9.3%
Health and Welfare Benefits		3401-3402	100,123,479.58	55,196,182.21	155,319,661.79	108,401,845.00	59,695,993.00	168,097,838.00	8.2%
Unemployment Insurance		3501-3502	290,748.57	145,617.85	436,366.42	272,166.00	137,981.00	410,147.00	-6.0%
Workers' Compensation		3601-3602	2,986,196.60	1,493,179.15	4,479,375.75	3,289,573.00	1,658,071.00	4,947,644.00	10.5%
OPEB, Allocated		3701-3702	23,464,280.47	12,967,916.91	36,432,197.38	32,250,338.00	18,037,754.00	50,288,092.00	38.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	724,782.54	405,939.32	1,130,721.86	503,713.00	9,923,336.00	10,427,049.00	822.2%
TOTAL, EMPLOYEE BENEFITS			262,816,537.44	197,143,260.18	459,959,797.62	271,366,913.00	204,984,481.00	476,351,394.00	3.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	9,066,622.57	9,066,622.57	14,100,000.00	3,500,000.00	17,600,000.00	94.1%
Books and Other Reference Materials		4200	2,069,830.34	5,467,693.82	7,537,524.16	2,464,637.00	7,824,224.00	10,288,861.00	36.5%
Materials and Supplies		4300	25,469,292.52	29,704,831.65	55,174,124.17	26,316,155.00	39,723,402.00	66,039,557.00	19.7%
Noncapitalized Equipment		4400	16,163,683.82	9,758,179.00	25,921,862.82	16,742,990.00	2,131,083.00	18,874,073.00	-27.2%
Food		4700	151,070.94	0.00	151,070.94	193,705.00	0.00	193,705.00	28.2%
TOTAL, BOOKS AND SUPPLIES			43,853,877.62	53,997,327.04	97,851,204.66	59,817,487.00	53,178,709.00	112,996,196.00	15.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	25,917,041.69	57,577,274.03	83,494,315.72	26,108,213.00	20,172,694.00	46,280,907.00	-44.6%
Travel and Conferences		5200	1,556,699.56	1,947,574.15	3,504,273.71	1,659,983.00	1,894,784.00	3,554,767.00	1.4%
Dues and Memberships		5300	251,148.72	23,177.00	274,325.72	308,857.00	40,197.00	349,054.00	27.2%
Insurance		5400 - 5499	8,956,274.93	4,479,776.41	13,436,051.34	8,273,977.00	4,162,648.00	12,436,625.00	-7.4%
Operations and Housekeeping Services		5500	7,363,399.65	31,735,815.88	39,099,215.53	38,563,667.00	1,501,500.00	40,065,167.00	2.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,330,680.98	3,629,455.47	11,960,136.45	9,084,630.00	2,513,384.00	11,598,014.00	-3.0%
Transfers of Direct Costs		5710	(3,953,870.14)	3,953,870.14	0.00	(5,326,890.00)	5,326,890.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(71,914.38)	(59,858.74)	(131,773.12)	95,169.00	256,049.00	351,218.00	-366.5%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	31,415,852.33	28,280,325.23	59,696,177.56	39,963,493.00	71,976,804.00	111,940,297.00	87.5%
Communications		5900	2,553,902.90	7,272.36	2,561,175.26	2,432,218.00	81,949.00	2,514,167.00	-1.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			82,319,216.24	131,574,681.93	213,893,898.17	121,163,317.00	107,926,899.00	229,090,216.00	7.1%
CAPITAL OUTLAY									
Land		6100	44.97	4,370.00	4,414.97	0.00	155,000.00	155,000.00	3,410.8%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	192,860.49	8,231,426.18	8,424,286.67	0.00	2,090,169.00	2,090,169.00	-75.2%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	3,227,850.99	1,930,843.85	5,158,694.84	385,274.00	1,861,121.00	2,246,395.00	-56.5%
Equipment Replacement		6500	0.00	164,054.03	164,054.03	0.00	137,362.00	137,362.00	-16.3%
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			3,420,756.45	10,330,694.06	13,751,450.51	385,274.00	4,243,652.00	4,628,926.00	-66.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	62,983.00	0.00	62,983.00	42,884.00	0.00	42,884.00	-31.9%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	74,209.00	2,740,679.92	2,814,888.92	0.00	3,004,358.00	3,004,358.00	6.7%
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	480,000.00	480,000.00	0.00	0.00	0.00	-100.0%
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	480,000.00	480,000.00	New
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	1,772,052.77	0.00	1,772,052.77	1,821,858.00	0.00	1,821,858.00	2.8%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,909,244.77	3,220,679.92	5,129,924.69	1,864,742.00	3,484,358.00	5,349,100.00	4.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(30,119,327.08)	30,119,327.08	0.00	(33,095,285.00)	33,095,285.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(5,019,281.99)	0.00	(5,019,281.99)	(5,384,925.00)	0.00	(5,384,925.00)	7.3%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(35,138,609.07)	30,119,327.08	(5,019,281.99)	(38,480,210.00)	33,095,285.00	(5,384,925.00)	7.3%
TOTAL, EXPENDITURES			954,466,054.23	725,591,937.22	1,680,057,991.45	976,479,944.00	687,193,746.00	1,663,673,690.00	-1.0%
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	82,378.33	4,712,868.79	4,795,247.12	30,000.00	3,361,720.00	3,391,720.00	-29.3%
(a) TOTAL, INTERFUND TRANSFERS IN			82,378.33	4,712,868.79	4,795,247.12	30,000.00	3,361,720.00	3,391,720.00	-29.3%
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	4,500,000.00	4,712,868.79	9,212,868.79	5,500,000.00	3,361,720.00	8,861,720.00	-3.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,500,000.00	4,712,868.79	9,212,868.79	5,500,000.00	3,361,720.00	8,861,720.00	-3.8%
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(196,866,642.98)	196,866,642.98	0.00	(175,450,546.00)	175,450,546.00	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			(196,866,642.98)	196,866,642.98	0.00	(175,450,546.00)	175,450,546.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(201,284,264.65)	196,866,642.98	(4,417,621.67)	(180,920,546.00)	175,450,546.00	(5,470,000.00)	23.8%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	1,011,657,023.85	0.00	1,011,657,023.85	1,048,544,384.00	0.00	1,048,544,384.00	3.6%
2) Federal Revenue		8100-8299	0.00	125,485,260.25	125,485,260.25	0.00	119,303,498.00	119,303,498.00	-4.9%
3) Other State Revenue		8300-8599	25,750,233.76	316,326,715.54	342,076,949.30	25,813,143.00	341,833,361.00	367,646,504.00	7.5%
4) Other Local Revenue		8600-8799	35,632,079.87	18,748,526.35	54,380,606.22	24,352,835.00	23,235,191.00	47,588,026.00	-12.5%
5) TOTAL, REVENUES			1,073,039,337.48	460,560,502.14	1,533,599,839.62	1,098,710,362.00	484,372,050.00	1,583,082,412.00	3.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		545,208,934.31	364,482,344.42	909,691,278.73	560,269,336.00	369,265,064.00	929,534,400.00	2.2%
2) Instruction - Related Services	2000-2999		118,449,379.70	71,088,648.56	189,538,028.26	115,178,580.00	75,921,166.00	191,099,746.00	0.8%
3) Pupil Services	3000-3999		112,542,611.50	65,307,115.06	177,849,726.56	107,531,899.00	69,401,270.00	176,933,169.00	-0.5%
4) Ancillary Services	4000-4999		23,142,504.88	101,950,818.16	125,093,323.04	19,712,612.00	82,826,087.00	102,538,699.00	-18.0%
5) Community Services	5000-5999		384,002.56	573.67	384,576.23	242,401.00	87,678.00	330,079.00	-14.2%
6) Enterprise	6000-6999		2,935,057.37	125,959.11	3,061,016.48	2,942,098.00	234,414.00	3,176,512.00	3.8%
7) General Administration	7000-7999		47,388,012.71	32,137,995.42	79,526,008.13	40,192,122.00	34,536,163.00	74,728,285.00	-6.0%
8) Plant Services	8000-8999		102,506,306.43	87,277,802.90	189,784,109.33	128,546,154.00	51,437,546.00	179,983,700.00	-5.2%
9) Other Outgo	9000-9999	Except 7600-7699	1,909,244.77	3,220,679.92	5,129,924.69	1,864,742.00	3,484,358.00	5,349,100.00	4.3%
10) TOTAL, EXPENDITURES			954,466,054.23	725,591,937.22	1,680,057,991.45	976,479,944.00	687,193,746.00	1,663,673,690.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			118,573,283.25	(265,031,435.08)	(146,458,151.83)	122,230,418.00	(202,821,696.00)	(80,591,278.00)	-45.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	82,378.33	4,712,868.79	4,795,247.12	30,000.00	3,361,720.00	3,391,720.00	-29.3%
b) Transfers Out		7600-7629	4,500,000.00	4,712,868.79	9,212,868.79	5,500,000.00	3,361,720.00	8,861,720.00	-3.8%
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	(196,866,642.98)	196,866,642.98	0.00	(175,450,546.00)	175,450,546.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(201,284,264.65)	196,866,642.98	(4,417,621.67)	(180,920,546.00)	175,450,546.00	(5,470,000.00)	23.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(82,710,981.40)	(68,164,792.10)	(150,875,773.50)	(58,690,128.00)	(27,371,150.00)	(86,061,278.00)	-43.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	265,357,940.70	216,743,837.72	482,101,778.42	182,646,959.30	148,579,045.62	331,226,004.92	-31.3%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			265,357,940.70	216,743,837.72	482,101,778.42	182,646,959.30	148,579,045.62	331,226,004.92	-31.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			265,357,940.70	216,743,837.72	482,101,778.42	182,646,959.30	148,579,045.62	331,226,004.92	-31.3%
2) Ending Balance, June 30 (E + F1e)			182,646,959.30	148,579,045.62	331,226,004.92	123,956,831.30	121,207,895.62	245,164,726.92	-26.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	68,490.92	0.00	68,490.92	65,223.22	0.00	65,223.22	-4.8%
Stores		9712	2,024,276.60	0.00	2,024,276.60	3,832,693.47	0.00	3,832,693.47	89.3%
Prepaid Items		9713	2,948,494.08	0.00	2,948,494.08	2,364,030.81	0.00	2,364,030.81	-19.8%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	148,579,045.62	148,579,045.62	0.00	123,413,439.33	123,413,439.33	-16.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	55,600,000.00	0.00	55,600,000.00	9,500,000.00	0.00	9,500,000.00	-82.9%
Future Textbook Adoption	0000	9760	*23,600,000.00*		*23,600,000.00*			*0.00*	
Pandemic Learning Recovery	0000	9760	*32,000,000.00*		*32,000,000.00*			*0.00*	
d) Assigned									
Other Assignments (by Resource/Object)		9780	28,004,313.00	0.00	28,004,313.00	10,000,000.00	0.00	10,000,000.00	-64.3%
FTA Student Support	0000	9780	*24,168,038.00*		*24,168,038.00*			*0.00*	
Security Equipment	0000	9780	*452,275.00*		*452,275.00*			*0.00*	
Ed Center Remodel	0000	9780	*1,091,000.00*		*1,091,000.00*			*0.00*	
Bus Wash Equipment	0000	9780	*200,000.00*		*200,000.00*			*0.00*	
Donation Carryover	0000	9780	*710,000.00*		*710,000.00*			*0.00*	
Department Carryover	0000	9780	*1,383,000.00*		*1,383,000.00*			*0.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	94,001,384.70	0.00	94,001,384.70	98,194,883.80	0.00	98,194,883.80	4.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(2,205,543.71)	(2,205,543.71)	New

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	47,417,124.01	40,344,597.01
6019	Student Support and Professional Development Discretionary Block Grant	11,311,961.19	33,662,958.19
6211	Literacy Coaches and Reading Specialists Grant Program	14,055,782.26	3,969,972.26
6300	Lottery: Instructional Materials	13,391,722.69	11,619,647.69
6332	CA Community Schools Partnership Act - Implementation Grant	3,209,796.47	526,760.47
6383	Golden State Pathways Program	725,050.05	0.00
6547	Special Education Early Intervention Preschool Grant	177,789.63	177,789.63
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	9,955,406.23	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	595,018.84	595,018.84
7085	Learning Communities for School Success Program	123,186.07	123,186.07
7311	Classified School Employee Professional Development Block Grant	17,241.00	17,241.00
7339	Dual Enrollment Opportunities	543,466.01	0.00
7399	LCFF Equity Multiplier	12,899,908.46	5,229,041.46
7435	Learning Recovery Emergency Block Grant	34,155,592.71	27,147,226.71
Total, Restricted Balance		148,579,045.62	123,413,439.33

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	3,329,795.60	3,451,791.00	3.7%
5) TOTAL, REVENUES			3,329,795.60	3,451,791.00	3.7%
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	3,229,386.62	3,373,664.00	4.5%
5) Services and Other Operating Expenditures		5000-5999	80,709.80	0.00	-100.0%
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			3,310,096.42	3,373,664.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19,699.18	78,127.00	296.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			19,699.18	78,127.00	296.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,712,017.56	2,731,716.74	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,712,017.56	2,731,716.74	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,712,017.56	2,731,716.74	0.7%
2) Ending Balance, June 30 (E + F1e)			2,731,716.74	2,809,843.74	2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	58,580.60	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	2,673,136.14	2,809,843.74	5.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
a) in County Treasury		9110	753,357.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,970,382.33		
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	7,658.35		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	17,713.13		
6) Stores		9320	58,580.60		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,807,691.72		
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	27,030.84		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	48,943.98		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			75,974.82		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,731,716.90		
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	6,887.43	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,746.00	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	3,320,162.17	3,451,791.00	4.0%
TOTAL, REVENUES			3,329,795.60	3,451,791.00	3.7%
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	3,229,386.62	3,373,664.00	4.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,229,386.62	3,373,664.00	4.5%
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	80,050.52	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	659.28	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			80,709.80	0.00	-100.0%
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			3,310,096.42	3,373,664.00	1.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,329,795.60	3,451,791.00	3.7%
5) TOTAL, REVENUES			3,329,795.60	3,451,791.00	3.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		3,310,096.42	3,373,664.00	1.9%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,310,096.42	3,373,664.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19,699.18	78,127.00	296.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			19,699.18	78,127.00	296.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,712,017.56	2,731,716.74	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,712,017.56	2,731,716.74	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,712,017.56	2,731,716.74	0.7%
2) Ending Balance, June 30 (E + F1e)			2,731,716.74	2,809,843.74	2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	58,580.60	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	2,673,136.14	2,809,843.74	5.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
8210	Student Activity Funds	2,673,136.14	2,809,843.74
Total, Restricted Balance		2,673,136.14	2,809,843.74

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	1,541,616.01	1,541,617.00	0.0%
3) Other State Revenue		8300-8599	7,496,934.83	7,864,429.00	4.9%
4) Other Local Revenue		8600-8799	663,578.46	709,969.00	7.0%
5) TOTAL, REVENUES			9,702,129.30	10,116,015.00	4.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,133,339.13	3,740,903.00	19.4%
2) Classified Salaries		2000-2999	2,060,355.80	2,112,893.00	2.5%
3) Employee Benefits		3000-3999	2,671,506.79	2,984,552.00	11.7%
4) Books and Supplies		4000-4999	796,254.76	737,383.00	-7.4%
5) Services and Other Operating Expenditures		5000-5999	891,913.96	1,424,427.00	59.7%
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	361,173.42	423,320.00	17.2%
9) TOTAL, EXPENDITURES			9,914,543.86	11,423,478.00	15.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(212,414.56)	(1,307,463.00)	515.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(212,414.56)	(1,307,463.00)	515.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,955,016.14	1,742,601.58	-10.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,955,016.14	1,742,601.58	-10.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,955,016.14	1,742,601.58	-10.9%
2) Ending Balance, June 30 (E + F1e)			1,742,601.58	435,138.58	-75.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	550.00	0.00	-100.0%
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	1,427,355.41	467,860.41	-67.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	314,696.17	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(32,721.83)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,126,210.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	3,753.38		
c) in Revolving Cash Account		9130	550.00		
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	239,786.82		
4) Due from Grantor Government		9290	1,161,165.25		
5) Due from Other Funds		9310	63,926.16		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,595,392.00		
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	50,209.74		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	764,681.34		
4) Current Loans		9640			
5) Unearned Revenue		9650	37,899.34		
6) TOTAL, LIABILITIES			852,790.42		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,742,601.58		
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	118,258.02	118,259.00	0.0%
All Other Federal Revenue	All Other	8290	1,423,357.99	1,423,358.00	0.0%
TOTAL, FEDERAL REVENUE			1,541,616.01	1,541,617.00	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	0.00	0.00	0.0%
Adult Education Program	6391	8590	6,932,774.83	7,379,829.00	6.4%
All Other State Revenue	All Other	8590	564,160.00	484,600.00	-14.1%
TOTAL, OTHER STATE REVENUE			7,496,934.83	7,864,429.00	4.9%
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	42,289.27	28,989.00	-31.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	8,324.00	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	134,367.90	192,868.00	43.5%
Interagency Services		8677	463,223.72	478,256.00	3.2%
Other Local Revenue					
All Other Local Revenue		8699	15,373.57	9,856.00	-35.9%

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			663,578.46	709,969.00	7.0%
TOTAL, REVENUES			9,702,129.30	10,116,015.00	4.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,124,164.82	2,765,858.00	30.2%
Certificated Pupil Support Salaries		1200	358,150.37	353,655.00	-1.3%
Certificated Supervisors' and Administrators' Salaries		1300	651,023.94	621,390.00	-4.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,133,339.13	3,740,903.00	19.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	668,149.26	634,505.00	-5.0%
Classified Supervisors' and Administrators' Salaries		2300	418,575.96	412,262.00	-1.5%
Clerical, Technical and Office Salaries		2400	973,630.58	1,033,537.00	6.2%
Other Classified Salaries		2900	0.00	32,589.00	New
TOTAL, CLASSIFIED SALARIES			2,060,355.80	2,112,893.00	2.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	863,344.09	796,963.00	-7.7%
PERS		3201-3202	452,570.14	529,137.00	16.9%
OASDI/Medicare/Alternative		3301-3302	181,102.33	222,935.00	23.1%
Health and Welfare Benefits		3401-3402	921,593.00	1,070,825.00	16.2%
Unemployment Insurance		3501-3502	2,512.06	2,892.00	15.1%
Workers' Compensation		3601-3602	25,828.94	34,580.00	33.9%
OPEB, Allocated		3701-3702	216,176.28	319,758.00	47.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	8,379.95	7,462.00	-11.0%
TOTAL, EMPLOYEE BENEFITS			2,671,506.79	2,984,552.00	11.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	17,000.00	4,873.00	-71.3%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	612,527.21	732,510.00	19.6%
Noncapitalized Equipment		4400	166,727.55	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			796,254.76	737,383.00	-7.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	96,062.00	33,073.00	-65.6%
Travel and Conferences		5200	27,829.68	32,919.00	18.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	77,482.88	87,811.00	13.3%
Operations and Housekeeping Services		5500	326,300.16	410,001.00	25.7%
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	2,762.98	6,604.00	139.0%
Professional/Consulting Services and Operating Expenditures		5800	361,476.26	854,019.00	136.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			891,913.96	1,424,427.00	59.7%
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	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	361,173.42	423,320.00	17.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			361,173.42	423,320.00	17.2%
TOTAL, EXPENDITURES			9,914,543.86	11,423,478.00	15.2%
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	1,541,616.01	1,541,617.00	0.0%
3) Other State Revenue		8300-8599	7,496,934.83	7,864,429.00	4.9%
4) Other Local Revenue		8600-8799	663,578.46	709,969.00	7.0%
5) TOTAL, REVENUES			9,702,129.30	10,116,015.00	4.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,993,123.83	4,473,920.00	12.0%
2) Instruction - Related Services	2000-2999		3,564,539.48	4,281,197.00	20.1%
3) Pupil Services	3000-3999		729,853.55	671,404.00	-8.0%
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		91,982.44	253,807.00	175.9%
7) General Administration	7000-7999		361,173.42	423,320.00	17.2%
8) Plant Services	8000-8999		1,173,871.14	1,319,830.00	12.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,914,543.86	11,423,478.00	15.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(212,414.56)	(1,307,463.00)	515.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(212,414.56)	(1,307,463.00)	515.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,955,016.14	1,742,601.58	-10.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,955,016.14	1,742,601.58	-10.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,955,016.14	1,742,601.58	-10.9%
2) Ending Balance, June 30 (E + F1e)			1,742,601.58	435,138.58	-75.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	550.00	0.00	-100.0%
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	1,427,355.41	467,860.41	-67.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	314,696.17	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(32,721.83)	New

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
6371	CalWORKs for ROCP or Adult Education	618,883.09	47,133.09
6391	Adult Education Program	712,299.49	404,146.49
6392	Adult Education Block Grant Data and Accountability	96,172.83	16,580.83
Total, Restricted Balance		1,427,355.41	467,860.41

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	1,987,117.00	2,040,575.00	2.7%
3) Other State Revenue		8300-8599	41,023,217.07	33,058,779.00	-19.4%
4) Other Local Revenue		8600-8799	2,079,636.37	1,288,688.00	-38.0%
5) TOTAL, REVENUES			45,089,970.44	36,388,042.00	-19.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	11,027,726.51	8,966,771.00	-18.7%
2) Classified Salaries		2000-2999	7,332,135.49	6,828,115.00	-6.9%
3) Employee Benefits		3000-3999	11,580,953.39	11,525,781.00	-0.5%
4) Books and Supplies		4000-4999	1,756,417.97	5,892,083.00	235.5%
5) Services and Other Operating Expenditures		5000-5999	968,060.12	698,222.00	-27.9%
6) Capital Outlay		6000-6999	0.00	359,777.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,951,445.18	2,117,293.00	8.5%
9) TOTAL, EXPENDITURES			34,616,738.66	36,388,042.00	5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,473,231.78	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)			10,473,231.78	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	10,473,231.78	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	10,473,231.78	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	10,473,231.78	New
2) Ending Balance, June 30 (E + F1e)			10,473,231.78	10,473,231.78	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	10,473,231.78	10,473,231.78	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	17,077,010.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

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	363,275.30		
4) Due from Grantor Government		9290	55,263.91		
5) Due from Other Funds		9310	746,208.79		
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			18,241,758.68		
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	45,750.75		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,523,300.40		
4) Current Loans		9640			
5) Unearned Revenue		9650	4,199,475.75		
6) TOTAL, LIABILITIES			7,768,526.90		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			10,473,231.78		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,987,117.00	2,040,575.00	2.7%
TOTAL, FEDERAL REVENUE			1,987,117.00	2,040,575.00	2.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	27,291,429.86	18,093,846.00	-33.7%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	13,731,787.21	14,964,933.00	9.0%
TOTAL, OTHER STATE REVENUE			41,023,217.07	33,058,779.00	-19.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	537,795.20	203,971.00	-62.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	2,234.14	0.00	-100.0%
Interagency Services		8677	107,915.77	474,759.00	339.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,431,691.26	609,958.00	-57.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,079,636.37	1,288,688.00	-38.0%
TOTAL, REVENUES			45,089,970.44	36,388,042.00	-19.3%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Certificated Teachers' Salaries		1100	10,120,457.57	8,413,914.00	-16.9%
Certificated Pupil Support Salaries		1200	150,751.19	147,544.00	-2.1%
Certificated Supervisors' and Administrators' Salaries		1300	428,320.24	334,696.00	-21.9%
Other Certificated Salaries		1900	328,197.51	70,617.00	-78.5%
TOTAL, CERTIFICATED SALARIES			11,027,726.51	8,966,771.00	-18.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	5,982,523.22	5,289,711.00	-11.6%
Classified Support Salaries		2200	217,369.10	217,341.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	658,812.10	794,643.00	20.6%
Clerical, Technical and Office Salaries		2400	473,431.07	526,420.00	11.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,332,135.49	6,828,115.00	-6.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,834,011.42	2,163,021.00	-23.7%
PERS		3201-3202	1,792,846.34	1,907,436.00	6.4%
OASDI/Medicare/Alternative		3301-3302	705,463.34	654,761.00	-7.2%
Health and Welfare Benefits		3401-3402	4,951,751.68	5,128,201.00	3.6%
Unemployment Insurance		3501-3502	8,874.79	7,789.00	-12.2%
Workers' Compensation		3601-3602	91,458.31	94,592.00	3.4%
OPEB, Allocated		3701-3702	1,161,522.66	1,531,730.00	31.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	35,024.85	38,251.00	9.2%
TOTAL, EMPLOYEE BENEFITS			11,580,953.39	11,525,781.00	-0.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	49,589.00	New
Materials and Supplies		4300	1,756,417.97	5,830,409.00	231.9%
Noncapitalized Equipment		4400	0.00	12,085.00	New
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,756,417.97	5,892,083.00	235.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	126,085.00	100,000.00	-20.7%
Travel and Conferences		5200	13,401.86	37,958.00	183.2%
Dues and Memberships		5300	0.00	4,500.00	New
Insurance		5400-5450	274,393.68	236,942.00	-13.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	170,825.01	89,000.00	-47.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	162,881.83	18,026.00	-88.9%
Professional/Consulting Services and Operating Expenditures		5800	220,472.00	211,796.00	-3.9%
Communications		5900	0.74	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			968,060.12	698,222.00	-27.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	359,777.00	New
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	359,777.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,951,445.18	2,117,293.00	8.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,951,445.18	2,117,293.00	8.5%
TOTAL, EXPENDITURES			34,616,738.66	36,388,042.00	5.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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	1,987,117.00	2,040,575.00	2.7%
3) Other State Revenue		8300-8599	41,023,217.07	33,058,779.00	-19.4%
4) Other Local Revenue		8600-8799	2,079,636.37	1,288,688.00	-38.0%
5) TOTAL, REVENUES			45,089,970.44	36,388,042.00	-19.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		25,018,756.52	26,288,594.00	5.1%
2) Instruction - Related Services	2000-2999		2,856,951.74	2,660,192.00	-6.9%
3) Pupil Services	3000-3999		454,754.42	457,188.00	0.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		4,219,887.95	4,427,311.00	4.9%
6) Enterprise	6000-6999		0.00	15,752.00	New
7) General Administration	7000-7999		1,951,445.18	2,117,293.00	8.5%
8) Plant Services	8000-8999		114,942.85	421,712.00	266.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			34,616,738.66	36,388,042.00	5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,473,231.78	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)			10,473,231.78	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	10,473,231.78	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	10,473,231.78	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	10,473,231.78	New
2) Ending Balance, June 30 (E + F1e)			10,473,231.78	10,473,231.78	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	10,473,231.78	10,473,231.78	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
7810	Other Restricted State	10,473,231.78	10,473,231.78
Total, Restricted Balance		10,473,231.78	10,473,231.78

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	59,595,154.98	60,191,066.00	1.0%
3) Other State Revenue		8300-8599	11,525,890.05	12,392,870.00	7.5%
4) Other Local Revenue		8600-8799	769,551.43	875,449.00	13.8%
5) TOTAL, REVENUES			71,890,596.46	73,459,385.00	2.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	21,536,593.98	20,563,583.00	-4.5%
3) Employee Benefits		3000-3999	14,932,795.18	16,106,640.00	7.9%
4) Books and Supplies		4000-4999	33,667,047.25	30,895,364.00	-8.2%
5) Services and Other Operating Expenditures		5000-5999	3,814,868.69	3,976,907.00	4.2%
6) Capital Outlay		6000-6999	812,991.93	664,364.00	-18.3%
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	2,706,663.39	2,844,312.00	5.1%
9) TOTAL, EXPENDITURES			77,470,960.42	75,051,170.00	-3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,580,363.96)	(1,591,785.00)	-71.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,580,363.96)	(1,591,785.00)	-71.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,845,097.58	21,264,733.62	-20.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,845,097.58	21,264,733.62	-20.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,845,097.58	21,264,733.62	-20.8%
2) Ending Balance, June 30 (E + F1e)			21,264,733.62	19,672,948.62	-7.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	1,006,750.62	1,738,591.13	72.7%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,257,983.00	17,934,357.49	-11.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,637,655.15		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,437,648.00		
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	107,919.61		
4) Due from Grantor Government		9290	11,357,932.57		
5) Due from Other Funds		9310	2,027,710.20		
6) Stores		9320	1,006,750.62		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			30,575,616.15		
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	1,322,279.22		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	7,632,851.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	355,752.31		
6) TOTAL, LIABILITIES			9,310,882.53		
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)			21,264,733.62		
FEDERAL REVENUE					
Child Nutrition Programs		8220	59,595,154.98	60,191,066.00	1.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			59,595,154.98	60,191,066.00	1.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	11,525,890.05	12,392,870.00	7.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,525,890.05	12,392,870.00	7.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	9,016.10	36,556.00	305.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	493,908.22	350,000.00	-29.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	72,422.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	194,205.11	488,893.00	151.7%
TOTAL, OTHER LOCAL REVENUE			769,551.43	875,449.00	13.8%
TOTAL, REVENUES			71,890,596.46	73,459,385.00	2.2%
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	16,712,394.13	15,211,203.00	-9.0%
Classified Supervisors' and Administrators' Salaries		2300	1,461,753.34	1,747,683.00	19.6%
Clerical, Technical and Office Salaries		2400	1,137,920.98	1,249,340.00	9.8%
Other Classified Salaries		2900	2,224,525.53	2,355,357.00	5.9%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			21,536,593.98	20,563,583.00	-4.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,333,429.90	4,207,883.00	-2.9%
OASDI/Medicare/Alternative		3301-3302	1,440,459.85	1,342,628.00	-6.8%
Health and Welfare Benefits		3401-3402	7,254,431.33	7,946,769.00	9.5%
Unemployment Insurance		3501-3502	10,342.98	10,032.00	-3.0%
Workers' Compensation		3601-3602	107,881.92	118,661.00	10.0%
OPEB, Allocated		3701-3702	1,701,656.38	2,373,599.00	39.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	84,592.82	107,068.00	26.6%
TOTAL, EMPLOYEE BENEFITS			14,932,795.18	16,106,640.00	7.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,185,675.58	2,375,747.00	-25.4%
Noncapitalized Equipment		4400	348,955.65	1,736,982.00	397.8%
Food		4700	30,132,416.02	26,782,635.00	-11.1%
TOTAL, BOOKS AND SUPPLIES			33,667,047.25	30,895,364.00	-8.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	44,002.20	39,200.00	-10.9%
Dues and Memberships		5300	32,361.05	70,000.00	116.3%
Insurance		5400-5450	323,630.33	309,099.00	-4.5%
Operations and Housekeeping Services		5500	859,506.71	698,000.00	-18.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,745,997.07	1,576,188.00	-9.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(685,716.05)	(606,334.00)	-11.6%
Professional/Consulting Services and Operating Expenditures		5800	1,465,992.38	1,856,754.00	26.7%
Communications		5900	29,095.00	34,000.00	16.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,814,868.69	3,976,907.00	4.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	812,991.93	664,364.00	-18.3%
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			812,991.93	664,364.00	-18.3%
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	2,706,663.39	2,844,312.00	5.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,706,663.39	2,844,312.00	5.1%
TOTAL, EXPENDITURES			77,470,960.42	75,051,170.00	-3.1%
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	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	59,595,154.98	60,191,066.00	1.0%
3) Other State Revenue		8300-8599	11,525,890.05	12,392,870.00	7.5%
4) Other Local Revenue		8600-8799	769,551.43	875,449.00	13.8%
5) TOTAL, REVENUES			71,890,596.46	73,459,385.00	2.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		73,902,294.47	71,508,857.00	-3.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		186,632.31	100,001.00	-46.4%
7) General Administration	7000-7999		2,706,663.39	2,844,312.00	5.1%
8) Plant Services	8000-8999		675,370.25	598,000.00	-11.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			77,470,960.42	75,051,170.00	-3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,580,363.96)	(1,591,785.00)	-71.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,580,363.96)	(1,591,785.00)	-71.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,845,097.58	21,264,733.62	-20.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,845,097.58	21,264,733.62	-20.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,845,097.58	21,264,733.62	-20.8%
2) Ending Balance, June 30 (E + F1e)			21,264,733.62	19,672,948.62	-7.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	1,006,750.62	1,738,591.13	72.7%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,257,983.00	17,934,357.49	-11.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	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)	19,477,765.19	15,065,370.68
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	780,217.81	2,868,986.81
Total, Restricted Balance		20,257,983.00	17,934,357.49

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
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	61,740.00	New
5) Services and Other Operating Expenditures		5000-5999	4,668,928.79	3,018,678.00	-35.3%
6) Capital Outlay		6000-6999	43,940.00	281,302.00	540.2%
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			4,712,868.79	3,361,720.00	-28.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,712,868.79)	(3,361,720.00)	-28.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,712,868.79	3,361,720.00	-28.7%
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			4,712,868.79	3,361,720.00	-28.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	200,727.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

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	1,436.41		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,400,708.38		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,602,872.71		
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	1,602,872.71		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,602,872.71		
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)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	140.00	New
Noncapitalized Equipment		4400	0.00	61,600.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	61,740.00	New
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,420,773.65	2,931,214.00	-14.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	17,198.16	60,304.00	250.6%
Professional/Consulting Services and Operating Expenditures		5800	1,230,956.98	27,160.00	-97.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,668,928.79	3,018,678.00	-35.3%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	43,940.00	281,302.00	540.2%
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			43,940.00	281,302.00	540.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,712,868.79	3,361,720.00	-28.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	4,712,868.79	3,361,720.00	-28.7%
(a) TOTAL, INTERFUND TRANSFERS IN			4,712,868.79	3,361,720.00	-28.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,712,868.79	3,361,720.00	-28.7%

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
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		4,712,868.79	3,361,720.00	-28.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,712,868.79	3,361,720.00	-28.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,712,868.79)	(3,361,720.00)	-28.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,712,868.79	3,361,720.00	-28.7%
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			4,712,868.79	3,361,720.00	-28.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,126,429.20	3,679,124.00	17.7%
5) TOTAL, REVENUES			3,126,429.20	3,679,124.00	17.7%
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	469,680.49	234,500.00	-50.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			469,680.49	234,500.00	-50.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,656,748.71	3,444,624.00	29.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	83,206,698.69	97,337,746.00	17.0%
2) Other Sources/Uses					
a) Sources		8930-8979	90,302,600.00	30,000,000.00	-66.8%
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			7,095,901.31	(67,337,746.00)	-1,049.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,752,650.02	(63,893,122.00)	-755.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56,952,111.47	66,704,761.49	17.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,952,111.47	66,704,761.49	17.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,952,111.47	66,704,761.49	17.1%
2) Ending Balance, June 30 (E + F1e)			66,704,761.49	2,811,639.49	-95.8%
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	66,704,761.49	2,811,639.49	-95.8%
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	82,350,959.26		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	705,188.34		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	268,308.62		
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			83,324,456.22		
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	16,619,694.73		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			16,619,694.73		
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)			66,704,761.49		
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	2,629,236.20	3,679,124.00	39.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	497,193.00	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			3,126,429.20	3,679,124.00	17.7%
TOTAL, REVENUES			3,126,429.20	3,679,124.00	17.7%
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 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	50,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	83,603.26	100,000.00	19.6%
Professional/Consulting Services and Operating Expenditures		5800	386,077.23	84,500.00	-78.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			469,680.49	234,500.00	-50.1%
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					
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			469,680.49	234,500.00	-50.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	83,206,698.69	97,337,746.00	17.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			83,206,698.69	97,337,746.00	17.0%

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	90,000,000.00	30,000,000.00	-66.7%
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	302,600.00	0.00	-100.0%
(c) TOTAL, SOURCES			90,302,600.00	30,000,000.00	-66.8%
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)			7,095,901.31	(67,337,746.00)	-1,049.0%

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	3,126,429.20	3,679,124.00	17.7%
5) TOTAL, REVENUES			3,126,429.20	3,679,124.00	17.7%
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		115,137.90	200,000.00	73.7%
9) Other Outgo	9000-9999	Except 7600-7699	354,542.59	34,500.00	-90.3%
10) TOTAL, EXPENDITURES			469,680.49	234,500.00	-50.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			2,656,748.71	3,444,624.00	29.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	83,206,698.69	97,337,746.00	17.0%
2) Other Sources/Uses					
a) Sources		8930-8979	90,302,600.00	30,000,000.00	-66.8%
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			7,095,901.31	(67,337,746.00)	-1,049.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,752,650.02	(63,893,122.00)	-755.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56,952,111.47	66,704,761.49	17.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,952,111.47	66,704,761.49	17.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,952,111.47	66,704,761.49	17.1%
2) Ending Balance, June 30 (E + F1e)			66,704,761.49	2,811,639.49	-95.8%
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	66,704,761.49	2,811,639.49	-95.8%
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	3,067,694.87	1,385,000.00	-54.9%
5) TOTAL, REVENUES			3,067,694.87	1,385,000.00	-54.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	74.56	0.00	-100.0%
3) Employee Benefits		3000-3999	52.59	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	41,400.00	New
5) Services and Other Operating Expenditures		5000-5999	18,952.00	1,228,818.00	6,383.8%
6) Capital Outlay		6000-6999	0.00	1,476,396.00	New
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			19,079.15	2,746,614.00	14,295.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,048,615.72	(1,361,614.00)	-144.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	82,378.33	30,000.00	-63.6%
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			(82,378.33)	(30,000.00)	-63.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,966,237.39	(1,391,614.00)	-146.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,620,503.69	9,586,741.08	44.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,620,503.69	9,586,741.08	44.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,620,503.69	9,586,741.08	44.8%
2) Ending Balance, June 30 (E + F1e)			9,586,741.08	8,195,127.08	-14.5%
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	9,586,741.08	8,195,127.08	-14.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,587,346.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	81,761.41		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	139.31		
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			9,669,247.68		
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	82,506.60		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			82,506.60		
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)			9,586,741.08		
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	274,952.76	35,000.00	-87.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	27,847.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,764,895.11	1,350,000.00	-51.2%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,067,694.87	1,385,000.00	-54.9%
TOTAL, REVENUES			3,067,694.87	1,385,000.00	-54.9%
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	74.56	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			74.56	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	18.95	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	5.38	0.00	-100.0%
Health and Welfare Benefits		3401-3402	22.12	0.00	-100.0%
Unemployment Insurance		3501-3502	.03	0.00	-100.0%
Workers' Compensation		3601-3602	.37	0.00	-100.0%
OPEB, Allocated		3701-3702	5.19	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	.55	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			52.59	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	150.00	New
Noncapitalized Equipment		4400	0.00	41,250.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	41,400.00	New
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	1.12	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	74,152.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	22,500.00	New
Professional/Consulting Services and Operating Expenditures		5800	18,950.88	1,132,166.00	5,874.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,952.00	1,228,818.00	6,383.8%
CAPITAL OUTLAY					
Land		6100	0.00	7,110.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,469,286.00	New
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	1,476,396.00	New
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			19,079.15	2,746,614.00	14,295.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	82,378.33	30,000.00	-63.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			82,378.33	30,000.00	-63.6%

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)			(82,378.33)	(30,000.00)	-63.6%

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	3,067,694.87	1,385,000.00	-54.9%
5) TOTAL, REVENUES			3,067,694.87	1,385,000.00	-54.9%
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		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		19,079.15	2,746,614.00	14,295.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			19,079.15	2,746,614.00	14,295.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			3,048,615.72	(1,361,614.00)	-144.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	82,378.33	30,000.00	-63.6%
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			(82,378.33)	(30,000.00)	-63.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,966,237.39	(1,391,614.00)	-146.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,620,503.69	9,586,741.08	44.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,620,503.69	9,586,741.08	44.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,620,503.69	9,586,741.08	44.8%
2) Ending Balance, June 30 (E + F1e)			9,586,741.08	8,195,127.08	-14.5%
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	9,586,741.08	8,195,127.08	-14.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	9,586,741.08	8,195,127.08
Total, Restricted Balance		9,586,741.08	8,195,127.08

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	28,733,286.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	662,320.27	600,000.00	-9.4%
5) TOTAL, REVENUES			29,395,606.27	600,000.00	-98.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,561,806.01	1,561,525.00	0.0%
3) Employee Benefits		3000-3999	810,591.44	622,376.00	-23.2%
4) Books and Supplies		4000-4999	3,600,554.88	2,117,302.00	-41.2%
5) Services and Other Operating Expenditures		5000-5999	25,193,012.80	27,409,464.00	8.8%
6) Capital Outlay		6000-6999	58,019,521.08	62,899,859.00	8.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			89,185,486.21	94,610,526.00	6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(59,789,879.94)	(94,010,526.00)	57.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	78,493,829.90	93,976,026.00	19.7%
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			78,493,829.90	93,976,026.00	19.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,703,949.96	(34,500.00)	-100.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,240,940.76	63,944,890.72	41.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,240,940.76	63,944,890.72	41.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,240,940.76	63,944,890.72	41.3%
2) Ending Balance, June 30 (E + F1e)			63,944,890.72	63,910,390.72	-0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	63,944,890.72	63,910,390.72	-0.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	55,133,221.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	202,032.99		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	15,441,339.36		
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			70,776,593.98		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	5,062,318.92		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,769,384.34		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			6,831,703.26		
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)			63,944,890.72		
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	28,733,286.00	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			28,733,286.00	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	661,100.27	600,000.00	-9.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,220.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			662,320.27	600,000.00	-9.4%
TOTAL, REVENUES			29,395,606.27	600,000.00	-98.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	996,958.45	877,764.00	-12.0%
Classified Supervisors' and Administrators' Salaries		2300	323,322.16	270,315.00	-16.4%
Clerical, Technical and Office Salaries		2400	241,525.40	411,037.00	70.2%
Other Classified Salaries		2900	0.00	2,409.00	New
TOTAL, CLASSIFIED SALARIES			1,561,806.01	1,561,525.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	407,490.91	330,268.00	-19.0%
OASDI/Medicare/Alternative		3301-3302	116,794.70	90,622.00	-22.4%
Health and Welfare Benefits		3401-3402	224,238.78	138,652.00	-38.2%
Unemployment Insurance		3501-3502	763.29	583.00	-23.6%
Workers' Compensation		3601-3602	7,808.79	10,235.00	31.1%
OPEB, Allocated		3701-3702	52,598.97	42,941.00	-18.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	896.00	9,075.00	912.8%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			810,591.44	622,376.00	-23.2%
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	3,600,554.88	2,117,302.00	-41.2%
TOTAL, BOOKS AND SUPPLIES			3,600,554.88	2,117,302.00	-41.2%
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	23,427.13	13,407.00	-42.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	19,823,531.33	21,719,538.00	9.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	414,005.65	940.00	-99.8%
Professional/Consulting Services and Operating Expenditures		5800	4,932,048.69	5,675,579.00	15.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,193,012.80	27,409,464.00	8.8%
CAPITAL OUTLAY					
Land		6100	112,664.91	2,436,239.00	2,062.4%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	57,826,822.56	58,813,935.00	1.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	80,033.61	1,649,685.00	1,961.2%
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			58,019,521.08	62,899,859.00	8.4%
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			89,185,486.21	94,610,526.00	6.1%
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	78,493,829.90	93,976,026.00	19.7%
(a) TOTAL, INTERFUND TRANSFERS IN			78,493,829.90	93,976,026.00	19.7%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			78,493,829.90	93,976,026.00	19.7%

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	28,733,286.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	662,320.27	600,000.00	-9.4%
5) TOTAL, REVENUES			29,395,606.27	600,000.00	-98.0%
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		89,185,486.21	94,610,526.00	6.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			89,185,486.21	94,610,526.00	6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(59,789,879.94)	(94,010,526.00)	57.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	78,493,829.90	93,976,026.00	19.7%
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			78,493,829.90	93,976,026.00	19.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,703,949.96	(34,500.00)	-100.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,240,940.76	63,944,890.72	41.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,240,940.76	63,944,890.72	41.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,240,940.76	63,944,890.72	41.3%
2) Ending Balance, June 30 (E + F1e)			63,944,890.72	63,910,390.72	-0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	63,944,890.72	63,910,390.72	-0.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
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	1,205,293.46	40,000.00	-96.7%
5) TOTAL, REVENUES			1,205,293.46	40,000.00	-96.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,450.17	0.00	-100.0%
3) Employee Benefits		3000-3999	6,225.97	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	2,500.00	New
5) Services and Other Operating Expenditures		5000-5999	198,868.29	360,884.00	81.5%
6) Capital Outlay		6000-6999	148.40	354,007.00	238,449.2%
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			211,692.83	717,391.00	238.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			993,600.63	(677,391.00)	-168.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			993,600.63	(677,391.00)	-168.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,452,505.54	2,446,106.17	68.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,452,505.54	2,446,106.17	68.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,452,505.54	2,446,106.17	68.4%
2) Ending Balance, June 30 (E + F1e)			2,446,106.17	1,768,715.17	-27.7%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,446,106.17	1,768,715.17	-27.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,051,147.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	9,493.09		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,655,363.43		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,716,004.22		
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	32,684.33		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	237,213.72		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			269,898.05		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,446,106.17		
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	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	33,765.38	40,000.00	18.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,686.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	1,166,842.08	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,205,293.46	40,000.00	-96.7%
TOTAL, REVENUES			1,205,293.46	40,000.00	-96.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,901.16	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	987.96	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	1,561.05	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,450.17	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,443.06	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	407.06	0.00	-100.0%
Health and Welfare Benefits		3401-3402	1,079.83	0.00	-100.0%
Unemployment Insurance		3501-3502	2.76	0.00	-100.0%
Workers' Compensation		3601-3602	29.06	0.00	-100.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OPEB, Allocated		3701-3702	253.30	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	10.90	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			6,225.97	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	2,500.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	2,500.00	New
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	87.52	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	3,000.00	New
Professional/Consulting Services and Operating Expenditures		5800	198,780.77	357,884.00	80.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			198,868.29	360,884.00	81.5%
CAPITAL OUTLAY					
Land		6100	0.00	5,000.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	148.40	324,007.00	218,233.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	25,000.00	New
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			148.40	354,007.00	238,449.2%
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			211,692.83	717,391.00	238.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,205,293.46	40,000.00	-96.7%
5) TOTAL, REVENUES			1,205,293.46	40,000.00	-96.7%
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		211,692.83	717,391.00	238.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			211,692.83	717,391.00	238.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			993,600.63	(677,391.00)	-168.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			993,600.63	(677,391.00)	-168.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,452,505.54	2,446,106.17	68.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,452,505.54	2,446,106.17	68.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,452,505.54	2,446,106.17	68.4%
2) Ending Balance, June 30 (E + F1e)			2,446,106.17	1,768,715.17	-27.7%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,446,106.17	1,768,715.17	-27.7%
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	412,360.19	1,034,523.00	150.9%
4) Other Local Revenue		8600-8799	86,612,824.79	58,537,678.00	-32.4%
5) TOTAL, REVENUES			87,025,184.98	59,572,201.00	-31.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	68,911,379.23	65,017,207.00	-5.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			68,911,379.23	65,017,207.00	-5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,113,805.75	(5,445,006.00)	-130.1%
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	2,922,207.70	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			2,922,207.70	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,036,013.45	(5,445,006.00)	-125.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	67,173,120.24	88,209,133.69	31.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			67,173,120.24	88,209,133.69	31.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,173,120.24	88,209,133.69	31.3%
2) Ending Balance, June 30 (E + F1e)			88,209,133.69	82,764,127.69	-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	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	88,209,133.69	82,764,127.69	-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	87,489,989.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	50,368.00		
3) Accounts Receivable		9200	684,781.40		
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			88,225,139.01		
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	16,005.32		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			16,005.32		
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)			88,209,133.69		
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	412,360.19	1,034,523.00	150.9%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			412,360.19	1,034,523.00	150.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	76,811,791.65	56,300,088.00	-26.7%
Unsecured Roll		8612	4,089,275.35	403,343.00	-90.1%
Prior Years' Taxes		8613	472,741.83	0.00	-100.0%
Supplemental Taxes		8614	1,496,643.60	1,530,830.00	2.3%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	1,811,422.28	303,417.00	-83.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,930,950.08	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			86,612,824.79	58,537,678.00	-32.4%
TOTAL, REVENUES			87,025,184.98	59,572,201.00	-31.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	136,643.28	4,397,194.00	3,118.0%
Debt Service - Interest		7438	26,305,724.12	22,930,013.00	-12.8%
Other Debt Service - Principal		7439	42,469,011.83	37,690,000.00	-11.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			68,911,379.23	65,017,207.00	-5.7%
TOTAL, EXPENDITURES			68,911,379.23	65,017,207.00	-5.7%
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	2,922,207.70	0.00	-100.0%
(c) TOTAL, SOURCES			2,922,207.70	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)			2,922,207.70	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	412,360.19	1,034,523.00	150.9%
4) Other Local Revenue		8600-8799	86,612,824.79	58,537,678.00	-32.4%
5) TOTAL, REVENUES			87,025,184.98	59,572,201.00	-31.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		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	68,911,379.23	65,017,207.00	-5.7%
10) TOTAL, EXPENDITURES			68,911,379.23	65,017,207.00	-5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			18,113,805.75	(5,445,006.00)	-130.1%
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	2,922,207.70	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			2,922,207.70	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,036,013.45	(5,445,006.00)	-125.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	67,173,120.24	88,209,133.69	31.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			67,173,120.24	88,209,133.69	31.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,173,120.24	88,209,133.69	31.3%
2) Ending Balance, June 30 (E + F1e)			88,209,133.69	82,764,127.69	-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	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	88,209,133.69	82,764,127.69	-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
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	269,810,264.80	282,502,436.00	4.7%
5) TOTAL, REVENUES			269,810,264.80	282,502,436.00	4.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,274,867.11	2,473,352.00	8.7%
3) Employee Benefits		3000-3999	1,267,290.63	1,470,827.00	16.1%
4) Books and Supplies		4000-4999	0.00	388,554.00	New
5) Services and Other Operating Expenses		5000-5999	317,297,748.52	327,647,773.00	3.3%
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			320,839,906.26	331,980,506.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(51,029,641.46)	(49,478,070.00)	-3.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	4,000,000.00	100.0%
b) Transfers Out		7600-7629	14,980,881.57	2,000,000.00	-86.6%
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			(12,980,881.57)	2,000,000.00	-115.4%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(64,010,523.03)	(47,478,070.00)	-25.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	124,566,377.57	60,555,854.54	-51.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			124,566,377.57	60,555,854.54	-51.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			124,566,377.57	60,555,854.54	-51.4%
2) Ending Net Position, June 30 (E + F1e)			60,555,854.54	13,077,784.54	-78.4%
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	60,555,854.54	13,077,784.54	-78.4%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	131,257,853.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	280.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,102,762.36		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,425,373.42		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	3,292,606.28		
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			140,078,875.46		
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	78,073,572.14		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,449,448.78		
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			79,523,020.92		
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)			60,555,854.54		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,675,531.10	1,708,053.00	-63.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	810,366.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	252,741,756.83	248,780,071.00	-1.6%
All Other Fees and Contracts		8689	6,698,324.69	7,415,400.00	10.7%
Other Local Revenue					
All Other Local Revenue		8699	4,884,286.18	24,598,912.00	403.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			269,810,264.80	282,502,436.00	4.7%
TOTAL, REVENUES			269,810,264.80	282,502,436.00	4.7%
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	62.40	198,952.00	318,733.3%
Classified Supervisors' and Administrators' Salaries		2300	703,233.92	680,189.00	-3.3%
Clerical, Technical and Office Salaries		2400	1,571,570.79	1,594,211.00	1.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,274,867.11	2,473,352.00	8.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	575,725.71	634,723.00	10.2%
OASDI/Medicare/Alternative		3301-3302	165,537.72	179,887.00	8.7%
Health and Welfare Benefits		3401-3402	412,092.04	487,158.00	18.2%
Unemployment Insurance		3501-3502	1,096.39	1,199.00	9.4%
Workers' Compensation		3601-3602	11,336.55	13,550.00	19.5%
OPEB, Allocated		3701-3702	96,663.61	145,255.00	50.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,838.61	9,055.00	87.1%
TOTAL, EMPLOYEE BENEFITS			1,267,290.63	1,470,827.00	16.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	388,554.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	388,554.00	New
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	59,162.14	20,495.00	-65.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5499	7,460,655.81	7,895,866.00	5.8%
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	56,986.77	43,742.00	-23.2%
Professional/Consulting Services and Operating Expenditures		5800-5899	309,694,966.90	319,673,119.00	3.2%
Communications		5900	25,976.90	14,551.00	-44.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			317,297,748.52	327,647,773.00	3.3%
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			320,839,906.26	331,980,506.00	3.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,000,000.00	4,000,000.00	100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	4,000,000.00	100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	14,980,881.57	2,000,000.00	-86.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			14,980,881.57	2,000,000.00	-86.6%
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)			(12,980,881.57)	2,000,000.00	-115.4%

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	269,810,264.80	282,502,436.00	4.7%
5) TOTAL, REVENUES			269,810,264.80	282,502,436.00	4.7%
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		320,839,906.26	331,980,506.00	3.5%
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			320,839,906.26	331,980,506.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(51,029,641.46)	(49,478,070.00)	-3.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	4,000,000.00	100.0%
b) Transfers Out		7600-7629	14,980,881.57	2,000,000.00	-86.6%
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			(12,980,881.57)	2,000,000.00	-115.4%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(64,010,523.03)	(47,478,070.00)	-25.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	124,566,377.57	60,555,854.54	-51.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			124,566,377.57	60,555,854.54	-51.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			124,566,377.57	60,555,854.54	-51.4%
2) Ending Net Position, June 30 (E + F1e)			60,555,854.54	13,077,784.54	-78.4%
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	60,555,854.54	13,077,784.54	-78.4%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,729,007.11	3,400,000.00	-76.9%
5) TOTAL, REVENUES			14,729,007.11	3,400,000.00	-76.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	791,292.40	1,550,000.00	95.9%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			791,292.40	1,550,000.00	95.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,937,714.71	1,850,000.00	-86.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	17,480,881.56	3,500,000.00	-80.0%
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			17,480,881.56	3,500,000.00	-80.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			31,418,596.27	5,350,000.00	-83.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	91,142,862.31	122,561,458.58	34.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			91,142,862.31	122,561,458.58	34.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			91,142,862.31	122,561,458.58	34.5%
2) Ending Net Position, June 30 (E + F1e)			122,561,458.58	127,911,458.58	4.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	122,561,458.58	127,911,458.58	4.4%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	122,184,834.56		
3) Accounts Receivable		9200	376,624.02		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			122,561,458.58		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			122,561,458.58		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	3,016.99	300,000.00	9,843.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	14,349,366.10	2,000,000.00	-86.1%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	376,624.02	1,100,000.00	192.1%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,729,007.11	3,400,000.00	-76.9%
TOTAL, REVENUES			14,729,007.11	3,400,000.00	-76.9%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	791,292.40	1,550,000.00	95.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			791,292.40	1,550,000.00	95.9%
TOTAL, EXPENSES			791,292.40	1,550,000.00	95.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	17,480,881.56	3,500,000.00	-80.0%
(a) TOTAL, INTERFUND TRANSFERS IN			17,480,881.56	3,500,000.00	-80.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(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 + c - d + e)			17,480,881.56	3,500,000.00	-80.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,729,007.11	3,400,000.00	-76.9%
5) TOTAL, REVENUES			14,729,007.11	3,400,000.00	-76.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		791,292.40	1,550,000.00	95.9%
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			791,292.40	1,550,000.00	95.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			13,937,714.71	1,850,000.00	-86.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	17,480,881.56	3,500,000.00	-80.0%
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			17,480,881.56	3,500,000.00	-80.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			31,418,596.27	5,350,000.00	-83.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	91,142,862.31	122,561,458.58	34.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			91,142,862.31	122,561,458.58	34.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			91,142,862.31	122,561,458.58	34.5%
2) Ending Net Position, June 30 (E + F1e)			122,561,458.58	127,911,458.58	4.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	122,561,458.58	127,911,458.58	4.4%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	122,561,458.58	127,911,458.58
Total, Restricted Net Position		122,561,458.58	127,911,458.58

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)	61,503.89	60,961.34	62,025.75	60,338.20	60,338.20	61,809.61
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)	61,503.89	60,961.34	62,025.75	60,338.20	60,338.20	61,809.61
5. District Funded County Program ADA						
a. County Community Schools	6.56	6.56	6.56	16.47	16.47	16.47
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	6.56	6.56	6.56	16.47	16.47	16.47
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	61,510.45	60,967.90	62,032.31	60,354.67	60,354.67	61,826.08
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	66,411,797.21		66,411,797.21			66,411,797.21
Work in Progress	441,274,470.73	2,291,799.00	443,566,269.73	98,662,533.00	142,989,367.43	399,239,435.30
Total capital assets not being depreciated	507,686,267.94	2,291,799.00	509,978,066.94	98,662,533.00	142,989,367.43	465,651,232.51
Capital assets being depreciated:						
Land Improvements	195,810,479.93	4,353.00	195,814,832.93	12,928,454.00		208,743,286.93
Buildings	1,231,242,591.20	17,070.00	1,231,259,661.20	130,060,913.00	40,116.65	1,361,280,457.55
Equipment	71,680,568.28		71,680,568.28	5,426,631.00		77,107,199.28
Total capital assets being depreciated	1,498,733,639.41	21,423.00	1,498,755,062.41	148,415,998.00	40,116.65	1,647,130,943.76
Accumulated Depreciation for:						
Land Improvements	(83,769,056.27)	(160.00)	(83,769,216.27)	(8,741,962.00)		(92,511,178.27)
Buildings	(534,097,498.39)	(602.00)	(534,098,100.39)	(36,529,532.85)	(40,116.65)	(570,587,516.59)
Equipment	(44,618,256.00)		(44,618,256.00)	(5,449,475.64)		(50,067,731.64)
Total accumulated depreciation	(662,484,810.66)	(762.00)	(662,485,572.66)	(50,720,970.49)	(40,116.65)	(713,166,426.50)
Total capital assets being depreciated, net excluding lease and subscription assets	836,248,828.75	20,661.00	836,269,489.75	97,695,027.51	0.00	933,964,517.26
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	1,343,935,096.69	2,312,460.00	1,346,247,556.69	196,357,560.51	142,989,367.43	1,399,615,749.77
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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	55.05%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2027-28 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$0.00
	Adjusted Appropriations Limit	$621,653,579.69
	Appropriations Subject to Limit	$621,653,579.69
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	4.84%
	Fixed-with-carry-forward indirect cost rate for use in 2027-28 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed: ______________________ Date of Meeting: Sep 09, 2026

Clerk / Secretary of the Governing Board

(Original signature required)

Printed Name: Andy Levine Title: Board Clerk

To the Superintendent of Public Instruction:

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

Signed: ______________________ Date: ______________________

County Superintendent/Designee

(Original signature required)

Printed Name: Dr. Michele Cantwell-Copher Title: Fresno County Superintendent of Schools

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

For County Office of Education:	For School District:
Kevin Otto	Rosa Contreras
Name	Name
Deputy Superintendent	Executive Director, Fiscal Services
Title	Title
559-265-3000	559-457-3488
Telephone	Telephone
kotto.fcoe.org	Rosa.Contreras1@fresnounified.org
E-mail Address	E-mail Address

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	622,370,111.64	301	3,597,250.98	303	618,772,860.66	305	14,130,409.54	30,113,395.00	307	588,659,465.66	309
2000 - Classified Salaries	272,120,886.15	311	3,279,373.16	313	268,841,512.99	315	15,011,092.01	36,641,264.00	317	232,200,248.99	319
3000 - Employee Benefits	459,959,797.62	321	38,465,663.53	323	421,494,134.09	325	12,151,963.41	26,360,545.00	327	395,133,589.09	329
4000 - Books, Supplies Equip Replace. (6500)	98,015,258.69	331	2,064,229.35	333	95,951,029.34	335	7,306,474.71	21,818,826.00	337	74,132,203.34	339
5000 - Services. . . & 7300 - Indirect Costs	208,874,616.18	341	4,471,974.23	343	204,402,641.95	345	18,259,786.14	102,519,276.00	347	101,883,365.95	349
				TOTAL	1,609,462,179.03	365			TOTAL	1,392,008,873.03	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	463,651,666.63	375
2. Salaries of Instructional Aides Per EC 41011.	2100	57,118,013.72	380
3. STRS.	3101 & 3102	128,174,250.37	382
4. PERS.	3201 & 3202	14,084,518.15	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	11,058,814.62	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	92,520,515.35	385
7. Unemployment Insurance.	3501 & 3502	254,412.18	390
8. Workers' Compensation Insurance.	3601 & 3602	2,611,273.63	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	311,459.72	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		769,784,924.37	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		3,495,342.44	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		769,247.83	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		0.00	396
14. TOTAL SALARIES AND BENEFITS.		766,289,581.93	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		55.05%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.05%
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).	1,392,008,873.03
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)
Override includes one-time funding support and grants that include contracted support for non-classroom instruction for after school programs and educator effectiveness block grant.

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	822,728,454.00	(15,706,116.00)	807,022,338.00	44,990,000.00	56,686,089.00	795,326,249.00	40,950,694.00
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	64,287,483.00	1,165,599.00	65,453,082.00	5,745,634.00	2,986,129.00	68,212,587.00	2,986,129.00
Net Pension Liability	960,259,000.00	(21,146,000.00)	939,113,000.00			939,113,000.00	
Total/Net OPEB Liability	720,662,249.00	10,981,075.00	731,643,324.00		16,595,247.00	715,048,077.00	
Compensated Absences Payable	6,060,208.00	17,785,211.00	23,845,419.00	1,226,760.00		25,072,179.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	2,573,997,394.00	(6,920,231.00)	2,567,077,163.00	51,962,394.00	76,267,465.00	2,542,772,092.00	43,936,823.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2025-26 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,689,270,860.24
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	125,389,386.25
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	384,576.23
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	13,697,277.68
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	2,252,052.77
5. Interfund Transfers Out	All	9300	7600-7629	9,212,868.79
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	8,759,417.76
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				34,306,193.23
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	5,580,363.96
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,535,155,644.72

Section II - Expenditures Per ADA	2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)	60,967.90
B. Expenditures per ADA (Line I.E divided by Line II.A)	25,179.74

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,467,065,392.81	23,870.88
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	1,467,065,392.81	23,870.88
B. Required effort (Line A.2 times 90%)	1,320,358,853.53	21,483.79
C. Current year expenditures (Line I.E and Line II.B)	1,535,155,644.72	25,179.74
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	**Total Expenditures**	**Expenditures Per ADA**
Total adjustments to base expenditures	0.00	0.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	**2024-25 Actual**			**2025-26 Actual**		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	587,330,368.83		587,330,368.83			621,653,579.69
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	61,854.32		61,854.32			61,510.45
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)	61,510.45		61,510.45	60,354.67		60,354.67
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)			61,510.45			60,354.67
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)	471,895.55		471,895.55	484,003.00		484,003.00
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)	82,070,366.67		82,070,366.67	77,637,699.00		77,637,699.00
5. Unsecured Roll Taxes (Object 8042)	5,074,397.09		5,074,397.09	4,795,320.00		4,795,320.00
6. Prior Years' Taxes (Object 8043)	663,458.91		663,458.91	489,219.00		489,219.00
7. Supplemental Taxes (Object 8044)	2,422,229.56		2,422,229.56	2,112,820.00		2,112,820.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(2,999,584.30)		(2,999,584.30)	(2,932,499.00)		(2,932,499.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	112,166.56		112,166.56	0.00		0.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Other In-Lieu Taxes (Object 8082)	3,430.41		3,430.41	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	15,824,200.41		15,824,200.41	11,717,638.00		11,717,638.00
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)	103,642,560.86	0.00	103,642,560.86	94,304,200.00	0.00	94,304,200.00
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)	103,642,560.86	0.00	103,642,560.86	94,304,200.00	0.00	94,304,200.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			12,755,446.68			11,890,860.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	50,290,438.02		50,290,438.02	50,355,201.00		50,355,201.00
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)	50,290,438.02	0.00	63,045,884.70	50,355,201.00	0.00	62,246,061.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	914,951,623.00		914,951,623.00	960,435,341.00		960,435,341.00
25. LCFF State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	914,951,623.00	0.00	914,951,623.00	960,435,341.00	0.00	960,435,341.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	1,533,599,839.62		1,533,599,839.62	1,583,082,412.00		1,583,082,412.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	16,858,853.22		16,858,853.22	11,618,295.00		11,618,295.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2025-26 Actual			2026-27 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			587,330,368.83			621,653,579.69

	2025-26 Calculations Extracted Data	2025-26 Calculations Adjustments*	2025-26 Calculations Entered Data/ Totals	2026-27 Calculations Extracted Data	2026-27 Calculations Adjustments*	2026-27 Calculations Entered Data/ Totals
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9944			0.9812
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			621,653,579.69			640,159,833.77
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			103,642,560.86			94,304,200.00
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)			7,381,254.00			7,242,560.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			581,056,903.53			608,101,694.77
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			581,056,903.53			608,101,694.77
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])			7,610,559.66			5,193,092.74
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			111,253,120.52			99,497,292.74
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)			573,446,343.87			602,908,602.03
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			111,253,120.52			
b. State Subventions (Line D8)			573,446,343.87			
c. Less: Excluded Appropriations (Line C23)			63,045,884.70			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			621,653,579.69			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY	**2025-26 Actual**			**2026-27 Budget**		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			621,653,579.69			640,159,833.77
12. Appropriations Subject to the Limit (Line D9d)			621,653,579.69			

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

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals

Rosa Contreras
Gann Contact Person

Rosa.Contreras1@fresnounified.org
Contact Email Address

559-457-3488
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 58,795,712.86

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) 1,259,164,659.77

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.67%

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) 50,851,464.23

2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 18,336,238.13

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	142,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	8,045,190.79
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)	77,375,393.15
9. Carry-Forward Adjustment (Part IV, Line F)	(198,578.80)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	77,176,814.35
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	896,131,858.16
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	184,295,036.60
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	151,581,449.83
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	91,635,274.09
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	384,576.23
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	3,061,016.48
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	11,007,038.59
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)	1,950,087.34
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)	31,819.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	164,228,701.88
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)	3,310,096.42
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	9,457,308.44
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	32,444,844.84
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	43,818,889.08
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	1,593,337,996.98
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	4.86%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	4.84%

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)	77,375,393.15
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	21,053,650.07
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 (6.19%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.19%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.19%) times Part III, Line B19); zero if positive	(198,578.80)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(198,578.80)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	4.84%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-99289.40) is applied to the current year calculation and the remainder ($-99289.40) is deferred to one or more future years:	4.85%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-66192.93) is applied to the current year calculation and the remainder ($-132385.87) is deferred to one or more future years:	4.85%
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)	(198,578.80)

Approved indirect cost rate:	6.19%
Highest rate used in any program:	6.19%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	53,828,895.22	3,332,008.61	6.19%
01	3010	69,482,277.30	4,300,952.96	6.19%
01	3060	713,191.71	44,146.56	6.19%
01	3061	171,862.01	10,638.25	6.19%
01	3110	13,353.14	826.55	6.19%
01	3182	1,924,015.62	119,096.57	6.19%
01	3310	13,254,446.74	820,450.25	6.19%
01	3311	37,868.77	2,344.07	6.19%
01	3312	3,916,359.94	242,422.68	6.19%
01	3315	334,712.74	20,718.72	6.19%
01	3317	4,118.22	254.92	6.19%
01	3318	57,174.57	3,539.10	6.19%
01	3326	45,263.01	2,801.78	6.19%
01	3327	747,128.50	46,247.25	6.19%
01	3345	3,159.58	195.57	6.19%
01	3385	90,285.34	5,588.66	6.19%
01	3395	5,840.10	361.50	6.19%
01	3550	869,713.50	43,485.67	5.00%
01	4035	9,460,496.47	585,604.73	6.19%
01	4124	7,522,813.18	376,140.66	5.00%
01	4129	3,274,997.93	202,722.37	6.19%
01	4201	108,027.71	6,686.91	6.19%
01	4203	1,487,976.38	92,105.73	6.19%
01	4510	39,106.32	2,420.68	6.19%
01	5630	73,535.17	4,551.82	6.19%
01	6010	12,043,250.11	602,162.50	5.00%
01	6211	4,360,037.33	269,886.33	6.19%
01	6266	6,187,274.58	382,992.30	6.19%
01	6332	6,046,272.26	374,264.25	6.19%
01	6383	90,710.00	5,614.95	6.19%
01	6385	81,244.00	5,029.00	6.19%
01	6387	2,808,266.35	173,831.69	6.19%
01	6388	769,216.61	30,768.66	4.00%
01	6500	196,630,926.33	12,171,454.34	6.19%
01	6510	2,030,696.06	125,700.08	6.19%
01	6515	20,737.16	1,283.63	6.19%
01	6520	438,534.70	27,145.29	6.19%
01	6546	3,883,341.23	240,378.82	6.19%

01	6547	3,834,868.63	237,378.36	6.19%
01	6770	19,221,508.02	139,045.04	0.72%
01	7085	869,640.69	53,830.75	6.19%
01	7220	427,516.72	26,463.28	6.19%
01	7311	42,795.97	2,649.07	6.19%
01	7339	208,721.06	12,919.83	6.19%
01	7399	5,034,318.93	311,624.34	6.19%
01	7435	23,580,463.56	1,459,630.69	6.19%
01	7810	6,783,630.29	278,110.55	4.10%
01	8150	43,609,121.87	2,699,404.64	6.19%
01	9010	10,815,476.75	221,446.12	2.05%
11	3555	68,758.12	3,437.90	5.00%
11	6371	364,926.53	22,588.95	6.19%
11	6391	6,322,478.96	316,123.94	5.00%
11	6392	307,312.28	19,022.63	6.19%
12	5025	754,249.93	46,688.07	6.19%
12	5035	696,081.56	43,087.44	6.19%
12	5160	326,782.19	20,227.81	6.19%
12	6040	53,318.58	3,300.42	6.19%
12	6052	37,668.33	2,331.67	6.19%
12	6053	1,245,888.34	77,120.48	6.19%
12	6105	26,209,114.99	1,622,344.21	6.19%
12	6128	673,010.60	41,659.35	6.19%
12	7810	158,117.21	9,787.45	6.19%
12	9010	1,454,708.75	84,898.28	5.84%
13	5310	35,979,682.54	2,227,142.34	6.19%
13	5320	7,549,261.90	467,299.31	6.19%
13	9010	197,443.44	12,221.74	6.19%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		10,648,786.51	10,648,786.51
2. State Lottery Revenue	8560	12,234,056.64		5,433,144.87	17,667,201.51
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		12,234,056.64	0.00	16,081,931.38	28,315,988.02
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	8,771,663.70		0.00	8,771,663.70
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	3,334,002.23		0.00	3,334,002.23
4. Books and Supplies	4000-4999	0.00		2,690,208.69	2,690,208.69
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	128,390.71			128,390.71
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		12,234,056.64	0.00	2,690,208.69	14,924,265.33
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	13,391,722.69	13,391,722.69
D. COMMENTS:					

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

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

Goal	Program/Activity	Direct Costs: Direct Charged (Schedule DCC) Column 1	Direct Costs: Allocated (Schedule AC) Column 2	Direct Costs: Subtotal (col. 1 + 2) Column 3	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
Instructional Goals							
0001	Pre-Kindergarten	1,839,229.78	2,842,994.24	4,682,224.02	233,756.21		4,915,980.23
1110	Regular Education, K–12	1,022,760,955.39	163,158,398.79	1,185,919,354.18	59,206,055.68		1,245,125,409.86
3100	Alternative Schools	981,624.09	1,276,029.91	2,257,654.00	112,711.53		2,370,365.53
3200	Continuation Schools	7,146,028.90	748,240.84	7,894,269.74	394,114.97		8,288,384.71
3300	Independent Study Centers	14,306,146.95	773,493.50	15,079,640.45	752,838.74		15,832,479.19
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	7,583,478.23	1,617,674.93	9,201,153.16	459,360.06		9,660,513.22
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	23,443,522.27	129,585.27	23,573,107.54	1,176,868.15		24,749,975.69
4110	Regular Education, Adult	684,002.27	22,229.57	706,231.84	35,258.05		741,489.89
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	31,177,170.24	681,880.13	31,859,050.37	1,590,537.08		33,449,587.45
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	265,663,361.11	16,876,978.84	282,540,339.95	14,105,595.83		296,645,935.78
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	6,750,095.37	44,459.14	6,794,554.51	339,212.59		7,133,767.10
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	384,576.23	0.00	384,576.23	19,199.65		403,775.88
8500	Child Care and Development Services	0.00	371,150.84	371,150.84	18,529.40		389,680.24
Other Costs							
----	Food Services					4,835,105.57	4,835,105.57
----	Enterprise					3,061,016.48	3,061,016.48
----	Facilities Acquisition & Construction					9,980,097.84	9,980,097.84
----	Other Outgo					14,342,793.48	14,342,793.48
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		6,262,531.91	6,262,531.91	6,101,252.16		12,363,784.07
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(5,019,281.99)		(5,019,281.99)
----	**Total General Fund and Charter Schools Funds Expenditures**	1,382,720,190.83	194,805,647.91	1,577,525,838.74	79,526,008.11	32,219,013.37	1,689,270,860.22

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	493,500.73	507,743.97	721,388.47	0.00	116,596.61	0.00	0.00			0.00	0.00	1,839,229.78
1110	Regular Education, K–12	633,394,316.66	40,652,067.33	27,721,647.51	82,707,442.74	92,686,319.43	1,649,231.33	124,717,847.04			19,232,083.35	0.00	1,022,760,955.39
3100	Alternative Schools	0.00	981,624.09	0.00	0.00	0.00	0.00	0.00			0.00	0.00	981,624.09
3200	Continuation Schools	5,438,795.69	95,101.49	4,535.08	1,233,771.59	373,825.05	0.00	0.00			0.00	0.00	7,146,028.90
3300	Independent Study Centers	10,625,058.81	14,487.07	406,142.03	2,062,552.18	1,157,722.44	0.00	0.00			40,184.42	0.00	14,306,146.95
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	4,348,301.30	9,601.11	148,292.37	1,374,990.71	1,675,553.85	0.00	0.00			26,738.89	0.00	7,583,478.23
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	17,201,645.53	4,338,596.95	0.00	185,337.07	1,342,466.72	0.00	375,476.00			0.00	0.00	23,443,522.27
4110	Regular Education, Adult	484,122.28	0.00	0.00	100,967.62	98,912.37	0.00	0.00			0.00	0.00	684,002.27
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	16,370,750.63	1,682,713.85	4,625,955.28	10,312.55	8,487,437.93	0.00	0.00			0.00	0.00	31,177,170.24
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	215,547,324.25	10,958,364.16	413,910.47	1,314,776.78	22,744,227.56	14,491,460.93	0.00			193,296.96	0.00	265,663,361.11
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	5,787,462.85	8,820.85	636.91	694,938.62	251,787.94	6,448.20	0.00	0.00	0.00	0.00	0.00	6,750,095.37
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		384,576.23	0.00	0.00	0.00	384,576.23
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		909,691,278.73	59,249,120.87	34,042,508.12	89,685,089.86	128,934,849.90	16,147,140.46	125,093,323.04	384,576.23	0.00	19,492,303.62	0.00	1,382,720,190.83

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	148,028.33	2,694,965.91	0.00	2,842,994.24
1110	Regular Education, K–12	20,055,544.13	134,803,838.14	8,299,016.52	163,158,398.79
3100	Alternative Schools	0.00	1,276,029.91	0.00	1,276,029.91
3200	Continuation Schools	66,688.70	681,552.14	0.00	748,240.84
3300	Independent Study Centers	327,128.92	446,364.58	0.00	773,493.50
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	363,630.57	1,254,044.36	0.00	1,617,674.93
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	129,585.27	0.00	0.00	129,585.27
4110	Regular Education, Adult	22,229.57	0.00	0.00	22,229.57
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	681,880.13	0.00	0.00	681,880.13
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	3,162,134.02	12,646,032.09	1,068,812.73	16,876,978.84
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	44,459.14	0.00	0.00	44,459.14
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	371,150.84	0.00	371,150.84
Other Funds					
- -	Adult Education (Fund 11)	0.00	1,926,628.70	0.00	1,926,628.70
- -	Child Development (Fund 12)	124,802.01	404,997.02	0.00	529,799.03
- -	Cafeteria (Funds 13 and 61)	0.00	3,806,104.18	0.00	3,806,104.18
Total Allocated Support Costs		25,126,110.79	160,311,707.87	9,367,829.25	194,805,647.91

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)	11,007,038.59
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	142,500.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	52,840,293.28
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	20,555,458.25
5	Total Central Administration Costs in General Fund and Charter Schools Funds	84,545,290.12
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	1,382,720,190.83
2	Total Allocated Costs (from Form PCR, Column 2, Total)	194,805,647.91
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	1,577,525,838.74
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	9,457,308.44
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	32,539,208.48
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	73,951,305.10
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	115,947,822.02
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	1,693,473,660.76
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	4.99%

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)	4,835,105.57				4,835,105.57
Enterprise (Objects 1000-5999, 6400-6920)		3,061,016.48			3,061,016.48
Facilities Acquisition & Construction (Objects 1000-6700)			9,980,097.84		9,980,097.84
Other Outgo (Objects 1000 - 7999)				14,342,793.48	14,342,793.48
Total Other Costs	4,835,105.57	3,061,016.48	9,980,097.84	14,342,793.48	32,219,013.37

		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)		2,153,707.25	4,014,064.83	393,537.33	18,564,801.38	160,311,707.87	0.00	9,367,829.25
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	2.00			93.16		
1110	Regular Education, K–12	22.00	60.98	.10	348.98	4,659.92		13,200.00
3100	Alternative Schools					44.11		
3200	Continuation Schools				1.50	23.56		
3300	Independent Study Centers		2.00		5.00	15.43		
3400	Opportunity Schools							
3550	Community Day Schools		1.00		7.00	43.35		
3700	Specialized Secondary Programs							
3800	Career Technical Education	3.00						
4110	Regular Education, Adult				.50			
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual		10.60		2.84			
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)	22.00			49.75	437.15		1,700.00
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational				1.00			
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services					12.83		
Other Funds	**Description**							
- -	Adult Education (Fund 11)					66.60		
- -	Child Development (Fund 12)	1.86			1.00	14.00		
- -	Cafeteria (Funds 13 & 61)					131.57		
C. Total Allocation Factors		49.86	76.58	.10	417.57	5,541.68	0.00	14,900.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								10,947.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	265,437.16	4,017,114.41	0.00	2,578,740.80	3,330,145.07	90,233,160.86		100,424,598.30
2000-2999	Classified Salaries	2,065,628.25	0.00	0.00	358,467.70	2,862,493.04	46,447,557.59		51,734,146.58
3000-3999	Employee Benefits	1,237,658.95	1,800,755.92	0.00	1,487,462.63	4,157,609.86	76,617,320.28		85,300,807.64
4000-4999	Books and Supplies	379,238.49	0.00	0.00	25,740.57	81,391.50	994,566.26		1,480,936.82
5000-5999	Services and Other Operating Expenditures	14,579,352.65	61,716.26	0.00	72,543.80	200,945.32	11,808,313.74		26,722,871.77
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	18,527,315.50	5,879,586.59	0.00	4,522,955.50	10,632,584.79	226,100,918.73	0.00	265,663,361.11
7310	Transfers of Indirect Costs	12,411,833.16	0.00	0.00	221,248.01	258,547.57	902,661.03		13,794,289.77
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	16,876,978.83							16,876,978.83
	Total Indirect Costs and PCR Allocations	29,288,811.99	0.00	0.00	221,248.01	258,547.57	902,661.03	0.00	30,671,268.60
	TOTAL COSTS	47,816,127.49	5,879,586.59	0.00	4,744,203.51	10,891,132.36	227,003,579.76	0.00	296,334,629.71
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	83,552.99	0.00	0.00	0.00	202,919.51	176,251.92		462,724.42
2000-2999	Classified Salaries	105,526.80	0.00	0.00	0.00	(1,993,147.71)	10,104,213.79		8,216,592.88
3000-3999	Employee Benefits	89,465.12	0.00	0.00	0.00	(1,504,753.06)	7,731,594.79		6,316,306.85
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	49,754.93	25,027.19		74,782.12
5000-5999	Services and Other Operating Expenditures	152,284.57	0.00	0.00	0.00	(25,155.61)	165,028.13		292,157.09
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	430,829.48	0.00	0.00	0.00	(3,270,381.94)	18,202,115.82	0.00	15,362,563.36
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	21,169.21	872,204.85		893,374.06
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	21,169.21	872,204.85	0.00	893,374.06
	TOTAL BEFORE OBJECT 8980	430,829.48	0.00	0.00	0.00	(3,249,212.73)	19,074,320.67	0.00	16,255,937.42
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								16,255,937.42

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	181,884.17	4,017,114.41	0.00	2,578,740.80	3,127,225.56	90,056,908.94		99,961,873.88
2000-2999	Classified Salaries	1,960,101.45	0.00	0.00	358,467.70	4,855,640.75	36,343,343.80		43,517,553.70
3000-3999	Employee Benefits	1,148,193.83	1,800,755.92	0.00	1,487,462.63	5,662,362.92	68,885,725.49		78,984,500.79
4000-4999	Books and Supplies	379,238.49	0.00	0.00	25,740.57	31,636.57	969,539.07		1,406,154.70
5000-5999	Services and Other Operating Expenditures	14,427,068.08	61,716.26	0.00	72,543.80	226,100.93	11,643,285.61		26,430,714.68
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	18,096,486.02	5,879,586.59	0.00	4,522,955.50	13,902,966.73	207,898,802.91	0.00	250,300,797.75
7310	Transfers of Indirect Costs	12,411,833.16	0.00	0.00	221,248.01	237,378.36	30,456.18		12,900,915.71
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	16,876,978.83							16,876,978.83
	Total Indirect Costs and PCR Allocations	29,288,811.99	0.00	0.00	221,248.01	237,378.36	30,456.18	0.00	29,777,894.54
	TOTAL BEFORE OBJECT 8980	47,385,298.01	5,879,586.59	0.00	4,744,203.51	14,140,345.09	207,929,259.09	0.00	280,078,692.29
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								280,078,692.29
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	1,982,867.43	0.00	904,034.86	0.00	3,093,546.09		5,980,448.38
2000-2999	Classified Salaries	272,826.71	0.00	0.00	86,142.67	0.00	1,467,695.08		1,826,664.46
3000-3999	Employee Benefits	125,942.45	702,367.80	0.00	427,067.57	0.00	1,065,917.08		2,321,294.90
4000-4999	Books and Supplies	1,303.61	0.00	0.00	0.00	0.00	434,621.14		435,924.75
5000-5999	Services and Other Operating Expenditures	14,092,358.64	29,752.30	0.00	15,317.87	0.00	4,285,501.96		18,422,930.77
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	14,492,431.41	2,714,987.53	0.00	1,432,562.97	0.00	10,347,281.35	0.00	28,987,263.26
7310	Transfers of Indirect Costs	0.00	0.00	0.00	88,675.64	0.00	0.00		88,675.64
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	88,675.64	0.00	0.00	0.00	88,675.64
	TOTAL BEFORE OBJECT 8980	14,492,431.41	2,714,987.53	0.00	1,521,238.61	0.00	10,347,281.35	0.00	29,075,938.90
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								151,289,073.75
	TOTAL COSTS								180,365,012.65

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

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

C. Unduplicated Pupil Count

1. Enter the unduplicated pupil count reported in 2024-25 Report SEMA, 2024-25 Expenditures by LEA (LE-CY) worksheet		
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2024-25 Unduplicated Pupil Count, Adjusted for 2025-26 MOE Calculation (Line C1 plus Line C2)	0.00	

SELPA: **Fresno Unified (BQ)**

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
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.

SELPA: **Fresno Unified (BQ)**

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 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:

SELPA: Fresno Unified (BQ)

SECTION 3		Column A	Column B	Column C
		Actual Expenditures (LE-CY Worksheet) FY 2025-26	Actual Expenditures Comparison Year FY 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	296,334,629.71		
	b. Less: Expenditures paid from federal sources	16,255,937.42		
	c. Expenditures paid from state and local sources	280,078,692.29	259,249,810.77	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		259,249,810.77	
	Less: Exempt reduction(s) for SECTION1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	280,078,692.29	259,249,810.77	20,828,881.52

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 FY 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	296,334,629.71		
	b. Less: Expenditures paid from federal sources	16,255,937.42		
	c. Expenditures paid from state and local sources	280,078,692.29	259,249,810.77	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		259,249,810.77	
	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	280,078,692.29	259,249,810.77	
	d. Special education unduplicated pupil count	10,947.00	10,683.00	

SELPA: **Fresno Unified (BQ)**

	e. Per capita state and local expenditures (Test2c/Test2d)	25,584.97	24,267.51	1,317.46

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

B. LOCAL EXPENDITURES ONLY METHOD

		Actual FY 2025-26	Comparison Year FY 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	180,365,012.65	160,367,054.29	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		160,367,054.29	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	180,365,012.65	160,367,054.29	19,997,958.36

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

		Actual FY 2025-26	Comparison Year FY 2024-25	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
	a. Expenditures paid from local sources	180,365,012.65	124,044,228.26	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE		124,044,228.26	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	180,365,012.65	124,044,228.26	
	b. Special education unduplicated pupil count	10,947.00	12,408.15	
	c. Per capita local expenditures (Test4a/Test4b)	16,476.20	9,997.00	6,479.21

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

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

Kim Kelstrom	559-457-3907
Contact Name	Telephone Number

SELPA: **Fresno Unified (BQ)**

Chief Executive, Fiscal Services	Kim.Kelstrom@fresnounified.org
Title	Email Address

SELPA: Fresno Unified (BQ)

Object Code	Description	Fresno Unified (BQ00)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00

SELPA: **Fresno Unified (BQ)**

Object Code	Description	Fresno Unified (BQ00)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				0.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								10,947.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	4,849,362.00	0.00	0.00	0.00	0.00	93,499,360.00		98,348,722.00
2000-2999	Classified Salaries	2,483,222.00	0.00	0.00	0.00	0.00	46,503,315.00		48,986,537.00
3000-3999	Employee Benefits	3,805,957.00	0.00	0.00	0.00	0.00	87,480,722.00		91,286,679.00
4000-4999	Books and Supplies	367,817.00	0.00	0.00	0.00	0.00	1,320,007.00		1,687,824.00
5000-5999	Services and Other Operating Expenditures	18,567,757.00	0.00	0.00	0.00	0.00	11,779,589.00		30,347,346.00
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	30,074,115.00	0.00	0.00	0.00	0.00	240,582,993.00	0.00	270,657,108.00
7310	Transfers of Indirect Costs	13,026,211.00	0.00	0.00	0.00	0.00	1,559,764.00		14,585,975.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	13,026,211.00	0.00	0.00	0.00	0.00	1,559,764.00	0.00	14,585,975.00
	TOTAL COSTS	43,100,326.00	0.00	0.00	0.00	0.00	242,142,757.00	0.00	285,243,083.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	4,764,127.00	0.00	0.00	0.00	0.00	93,200,725.00		97,964,852.00
2000-2999	Classified Salaries	2,423,655.00	0.00	0.00	0.00	0.00	37,691,014.00		40,114,669.00
3000-3999	Employee Benefits	3,743,217.00	0.00	0.00	0.00	0.00	80,470,102.00		84,213,319.00
4000-4999	Books and Supplies	367,817.00	0.00	0.00	0.00	0.00	1,169,858.00		1,537,675.00
5000-5999	Services and Other Operating Expenditures	18,416,234.00	0.00	0.00	0.00	0.00	11,415,688.00		29,831,922.00
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	29,715,050.00	0.00	0.00	0.00	0.00	223,947,387.00	0.00	253,662,437.00
7310	Transfers of Indirect Costs	13,026,211.00	0.00	0.00	0.00	0.00	507,714.00		13,533,925.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	13,026,211.00	0.00	0.00	0.00	0.00	507,714.00	0.00	13,533,925.00
	TOTAL BEFORE OBJECT 8980	42,741,261.00	0.00	0.00	0.00	0.00	224,455,101.00	0.00	267,196,362.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								267,196,362.00
	LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)								
1000-1999	Certificated Salaries	1,857,488.00	0.00	0.00	0.00	0.00	3,167,935.00		5,025,423.00
2000-2999	Classified Salaries	230,463.00	0.00	0.00	0.00	0.00	1,061,363.00		1,291,826.00
3000-3999	Employee Benefits	862,712.00	0.00	0.00	0.00	0.00	1,357,833.00		2,220,545.00
4000-4999	Books and Supplies	1,575.00	0.00	0.00	0.00	0.00	298,840.00		300,415.00
5000-5999	Services and Other Operating Expenditures	18,127,069.00	0.00	0.00	0.00	0.00	3,624,685.00		21,751,754.00
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	21,079,307.00	0.00	0.00	0.00	0.00	9,510,656.00	0.00	30,589,963.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	92,377.00		92,377.00
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	92,377.00	0.00	92,377.00
	TOTAL BEFORE OBJECT 8980	21,079,307.00	0.00	0.00	0.00	0.00	9,603,033.00	0.00	30,682,340.00
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)								128,457,065.00
	TOTAL COSTS								159,139,405.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								10,947.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	265,437.16	4,017,114.41	0.00	2,578,740.80	3,330,145.07	90,233,160.86		100,424,598.30
2000-2999	Classified Salaries	2,065,628.25	0.00	0.00	358,467.70	2,862,493.04	46,447,557.59		51,734,146.58
3000-3999	Employee Benefits	1,237,658.95	1,800,755.92	0.00	1,487,462.63	4,157,609.86	76,617,320.28		85,300,807.64
4000-4999	Books and Supplies	379,238.49	0.00	0.00	25,740.57	81,391.50	994,566.26		1,480,936.82
5000-5999	Services and Other Operating Expenditures	14,579,352.65	61,716.26	0.00	72,543.80	200,945.32	11,808,313.74		26,722,871.77
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	18,527,315.50	5,879,586.59	0.00	4,522,955.50	10,632,584.79	226,100,918.73	0.00	265,663,361.11
7310	Transfers of Indirect Costs	12,411,833.16	0.00	0.00	221,248.01	258,547.57	902,661.03		13,794,289.77
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)	16,876,978.83							16,876,978.83
	Total Indirect Costs	12,411,833.16	0.00	0.00	221,248.01	258,547.57	902,661.03	0.00	13,794,289.77
	TOTAL COSTS	30,939,148.66	5,879,586.59	0.00	4,744,203.51	10,891,132.36	227,003,579.76	0.00	279,457,650.88
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	83,552.99	0.00	0.00	0.00	202,919.51	176,251.92		462,724.42
2000-2999	Classified Salaries	105,526.80	0.00	0.00	0.00	(1,993,147.71)	10,104,213.79		8,216,592.88
3000-3999	Employee Benefits	89,465.12	0.00	0.00	0.00	(1,504,753.06)	7,731,594.79		6,316,306.85
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	49,754.93	25,027.19		74,782.12
5000-5999	Services and Other Operating Expenditures	152,284.57	0.00	0.00	0.00	(25,155.61)	165,028.13		292,157.09
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	430,829.48	0.00	0.00	0.00	(3,270,381.94)	18,202,115.82	0.00	15,362,563.36
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	21,169.21	872,204.85		893,374.06
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	21,169.21	872,204.85	0.00	893,374.06
	TOTAL BEFORE OBJECT 8980	430,829.48	0.00	0.00	0.00	(3,249,212.73)	19,074,320.67	0.00	16,255,937.42

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								16,255,937.42
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	181,884.17	4,017,114.41	0.00	2,578,740.80	3,127,225.56	90,056,908.94		99,961,873.88
2000-2999	Classified Salaries	1,960,101.45	0.00	0.00	358,467.70	4,855,640.75	36,343,343.80		43,517,553.70
3000-3999	Employee Benefits	1,148,193.83	1,800,755.92	0.00	1,487,462.63	5,662,362.92	68,885,725.49		78,984,500.79
4000-4999	Books and Supplies	379,238.49	0.00	0.00	25,740.57	31,636.57	969,539.07		1,406,154.70
5000-5999	Services and Other Operating Expenditures	14,427,068.08	61,716.26	0.00	72,543.80	226,100.93	11,643,285.61		26,430,714.68
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	18,096,486.02	5,879,586.59	0.00	4,522,955.50	13,902,966.73	207,898,802.91	0.00	250,300,797.75
7310	Transfers of Indirect Costs	12,411,833.16	0.00	0.00	221,248.01	237,378.36	30,456.18		12,900,915.71
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)	16,876,978.83							16,876,978.83
	Total Indirect Costs	12,411,833.16	0.00	0.00	221,248.01	237,378.36	30,456.18	0.00	12,900,915.71
	TOTAL BEFORE OBJECT 8980	30,508,319.18	5,879,586.59	0.00	4,744,203.51	14,140,345.09	207,929,259.09	0.00	263,201,713.46
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								263,201,713.46
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	1,982,867.43	0.00	904,034.86	0.00	3,093,546.09		5,980,448.38
2000-2999	Classified Salaries	272,826.71	0.00	0.00	86,142.67	0.00	1,467,695.08		1,826,664.46
3000-3999	Employee Benefits	125,942.45	702,367.80	0.00	427,067.57	0.00	1,065,917.08		2,321,294.90
4000-4999	Books and Supplies	1,303.61	0.00	0.00	0.00	0.00	434,621.14		435,924.75
5000-5999	Services and Other Operating Expenditures	14,092,358.64	29,752.30	0.00	15,317.87	0.00	4,285,501.96		18,422,930.77
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	14,492,431.41	2,714,987.53	0.00	1,432,562.97	0.00	10,347,281.35	0.00	28,987,263.26

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
7310	Transfers of Indirect Costs	0.00	0.00	0.00	88,675.64	0.00	0.00		88,675.64
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	88,675.64	0.00	0.00	0.00	88,675.64
	TOTAL BEFORE OBJECT 8980	14,492,431.41	2,714,987.53	0.00	1,521,238.61	0.00	10,347,281.35	0.00	29,075,938.90
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)								151,289,073.75
	TOTAL COSTS								180,365,012.65

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

SELPA: **Fresno Unified (BQ)**

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)

SELPA: **Fresno Unified (BQ)**

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

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

			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:

SELPA: Fresno Unified (BQ)

SECTION 3

		Column A	Column B	Column C
		Budgeted Amounts (LB-B Worksheet) FY 2026-27	Actual Expenditures Comparison Year FY 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	285,243,083.00		
	b. Less: Expenditures paid from federal sources	18,046,721.00		
	c. Expenditures paid from state and local sources	267,196,362.00	277,866,850.31	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		(14,665,136.85)	
	Comparison year's expenditures, adjusted for MOE calculation		263,201,713.46	
	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	267,196,362.00	263,201,713.46	3,994,648.54
	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 FY 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	285,243,083.00		
	b. Less: Expenditures paid from federal sources	18,046,721.00		

SELPA: **Fresno Unified (BQ)**

	c. Expenditures paid from state and local sources	267,196,362.00	277,866,850.31	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		(14,665,136.85)	
	Comparison year's expenditures, adjusted for MOE calculation		263,201,713.46	
	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	267,196,362.00	263,201,713.46	
	d. Special education unduplicated pupil count	10,947.00	10,947.00	
	e. Per capita state and local expenditures (Test2c/Test2d)	24,408.18	24,043.27	364.91

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 FY 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	159,139,405.00	180,365,012.65	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		180,365,012.65	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	159,139,405.00	180,365,012.65	(21,225,607.65)

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 FY 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	159,139,405.00	180,365,012.62	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		180,365,012.62	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	

SELPA: **Fresno Unified (BQ)**

Net expenditures paid from local sources	159,139,405.00	180,365,012.62	
b. Special education unduplicated pupil count	10,947.00	10,947.00	
c. Per capita local expenditures (Test4a/Test4b)	14,537.26	16,476.20	(1,938.94)

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

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

Kim Kelstrom	559-457-3907
Contact Name	Telephone Number
Chief Executive, Fiscal Services	Kim.Kelstrom@fresnounified.org
Title	Email Address

SELPA: Fresno Unified (BQ)

Object Code	Description	Fresno Unified (BQ00)	Adjustments*	Total
TOTAL BUDGET - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
BUDGET - State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00

SELPA: Fresno Unified (BQ)

Object Code	Description	Fresno Unified (BQ00)	Adjustments*	Total
	TOTAL COSTS	0.00	0.00	0.00
BUDGET - Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(131,773.12)	0.00	(5,019,281.99)				
Other Sources/Uses Detail					4,795,247.12	9,212,868.79		
Fund Reconciliation							56,209,752.63	47,509,640.51
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	80,050.52	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							17,713.13	48,943.98
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	2,762.98	0.00	361,173.42	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							63,926.16	764,681.34
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	162,881.83	0.00	1,951,445.18	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							746,208.79	3,523,300.40
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(685,716.05)	2,706,663.39	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							2,027,710.20	7,632,851.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	17,198.16	0.00						
Other Sources/Uses Detail					4,712,868.79	0.00		
Fund Reconciliation							1,400,708.38	1,602,872.71
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation							0.00	0.00
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	83,603.26	0.00						
Other Sources/Uses Detail					0.00	83,206,698.69		
Fund Reconciliation							268,308.62	16,619,694.73
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	82,378.33		
Fund Reconciliation							139.31	82,506.60
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	414,005.65	0.00						
Other Sources/Uses Detail					78,493,829.90	0.00		
Fund Reconciliation							15,441,339.36	1,769,384.34
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,655,363.43	237,213.72
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								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	16,005.32
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	56,986.77	0.00						
Other Sources/Uses Detail					2,000,000.00	14,980,881.57		
Fund Reconciliation							3,425,373.42	1,449,448.78
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					17,480,881.56			

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	817,489.17	(817,489.17)	5,019,281.99	(5,019,281.99)	107,482,827.37	107,482,827.38	81,256,543.43	81,256,543.43

FRESNO UNIFIED SCHOOL DISTRICT

2025/26 Year-End Budget Revision

FRESNO UNIFIED SCHOOL DISTRICT
GENERAL FUND
BUDGET REVISION No. 3

DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 CURRENT BUDGET	09/09/2026 2025/26 BUDGET REVISION No. 3	DIFFERENCE BETWEEN CURRENT AND BR No. 3	DIFFERENCE BETWEEN ADOPTED AND BR No. 3
Revenues					
LCFF Sources	$ 1,006,168,792	$ 1,009,080,846	$ 1,011,657,024	$ 2,576,178	$ 5,488,232
Federal Revenues	128,566,762	149,655,174	143,162,768	(6,492,406)	14,596,006
Other State Revenues	299,828,923	306,568,180	355,584,510	49,016,330	55,755,587
Other Local Revenues	49,040,868	48,856,326	57,006,286	8,149,960	7,965,418
Total Revenues	$ 1,483,605,345	$ 1,514,160,526	$ 1,567,410,588	$ 53,250,062	$ 83,805,243
Expenditures					
Certificated Salaries	$ 612,071,529	$ 619,935,438	$ 621,167,308	$ 1,231,870	$ 9,095,779
Classified Salaries	256,257,605	258,960,801	267,895,254	8,934,453	11,637,649
Employee Benefits	448,786,888	453,040,170	463,788,890	10,748,720	15,002,002
Book and Supplies	115,575,876	121,163,571	149,522,599	28,359,028	33,946,723
Services & Operating	238,010,837	253,036,543	258,997,166	5,960,623	20,986,329
Capital Outlay	17,037,568	21,280,436	13,770,094	(7,510,342)	(3,267,474)
Other Outgo	5,452,026	5,776,868	5,836,471	59,603	384,445
Direct/Indirect Costs	(5,372,154)	(3,703,851)	(5,012,286)	(1,308,435)	359,868
Total Expenditures	$ 1,687,820,175	$ 1,729,489,976	$ 1,775,965,497	$ 46,475,521	$ 88,145,322
Other Sources/(Uses)					
Transfers In	$ 3,391,720	$ 3,726,720	$ 5,077,869	$ 1,351,149	$ 1,686,149
Transfers Out	(2,861,720)	(3,196,720)	(547,869)	2,648,851	2,313,851
Other Sources	-	-	-	-	-
Other Uses	7,900,000.00	-	-	-	(7,900,000.00)
Restricted Contribution	-	-	-	-	-
Total Sources/(Uses)	$ (8,370,000)	$ (470,000)	$ (4,470,000)	$ (4,000,000)	$ 3,900,000
Net Increase/Decrease in Fund Balance	$ (212,584,830)	$ (215,799,450)	$ (213,024,909)	$ 2,774,541	$ (440,079)
Beginning Fund	$ -	$ -	$ -	$ -	$ -
Balance - Unaudited	$ 464,073,848	$ 482,101,779	$ 482,101,779	$ -	$ 18,027,931
Audit Adjustment					
Beginning Balance	$ 464,073,848	$ 482,101,779	$ 482,101,779	$ -	$ 18,027,931
Restatement of Beginning Balance	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	$ 251,489,018	$ 266,302,329	$ 269,076,870	$ 2,774,541	$ 17,587,852

Components of Ending Balance					
Revolving Cash	$ 66,128	$ 65,223	$ 65,223	$ -	$ (905)
Stores	2,296,649	3,832,693	3,832,693	-	1,536,044
Prepaid Expense	3,451,535	2,364,031	2,364,031	-	(1,087,504)
Other Commitments	50,800,000	55,600,000	55,600,000	-	4,800,000
Assigned: Other Assignments	20,000,000	20,000,000	28,000,000	8,000,000	8,000,000
Restricted	88,316,685	87,247,931	87,247,931	-	(1,068,754)
Reserve for Economic Uncertainties	86,558,020	97,192,451	91,966,992	(5,225,459)	5,408,972
Reserve Level %	5.14%	5.61%	5.18%		
Total Ending Fund Balance	$ 251,489,017	$ 266,302,329	$ 269,076,870	$ 2,774,541	$ 17,587,853

Per Education Code section 42127(a)(2)(B) the minimum recommended reserve for economic uncertainties is 2% or $35,530,267

As shown above the reserve for economic uncertainties is $91,966,992 with an assigned and committed ending balance of $83,600,000 set aside for future year expenses

As outlined in Board Policy 3100, the Board recognizes the importance of maintaining reserve levels during stable and volatile economic times.

FRESNO UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND
BUDGET REVISION No. 3

DESCRIPTION	2025/26 ADOPTED BUDGET UNRESTRICTED	2025/26 CURRENT BUDGET UNRESTRICTED	09/09/2026 CURRENT BUDGET REVISION No. 3	DIFFERENCE BETWEEN CURRENT AND BR No. 3	DIFFERENCE BETWEEN ADOPTED AND BR No. 3
Revenues					
LCFF Sources	$ 1,006,168,792	$ 1,009,080,846	$ 1,011,657,024	$ 2,576,178	$ 5,488,232
Federal Revenues	-	$ -	-	-	-
Other State Revenues	28,024,734	$ 25,923,509	25,923,509	-	(2,101,225)
Other Local Revenues	27,535,901	$ 27,555,832	34,955,832	7,400,000	7,419,931
Total Revenues	$ 1,061,729,427	$ 1,062,560,187	$ 1,072,536,365	$ 9,976,178	$ 10,806,938
Expenditures					
Certificated Salaries	$ 435,640,097	$ 437,784,800	$ 439,657,422	$ 1,872,622	$ 4,017,325
Classified Salaries	$ 148,346,635	$ 148,642,969	150,199,174	1,556,205	1,852,539
Employee Benefits	$ 264,465,956	$ 265,974,457	266,645,630	671,173	2,179,674
Book and Supplies	$ 48,067,337	$ 47,981,409	47,981,409	-	(85,928)
Services & Operating	$ 80,448,804	$ 83,648,432	83,648,432	-	3,199,628
Capital Outlay	$ 1,815,077	$ 3,439,400	3,439,400	-	1,624,323
Other Outgo	$ 1,802,668	$ 1,792,510	1,792,510	-	(10,158)
Direct/Indirect Costs	(35,748,368)	$ (34,464,715)	(35,131,613)	(666,898)	616,755
Total Expenditures	$ 944,838,206	$ 954,799,262	$ 958,232,364	$ 3,433,102	$ 13,394,158
Other Sources/(Uses)					
Transfers In	$ 30,000	30,000	$ 30,000	$ -	$ -
Transfers Out	500,000	500,000	4,500,000	4,000,000	4,000,000
Other Sources				-	-
Other Uses	7,900,000	-	-	-	(7,900,000)
Restricted Contribution	$ (188,686,891)	$ (193,594,468)	$ (193,363,003)	$ 231,465	$ (4,676,112)
Total Sources/(Uses)	$ (197,056,891)	$ (194,064,468)	$ (197,833,003)	$ 231,465	$ (4,676,112)
Net Increase/Decrease in Fund Balance	$ (80,165,670)	$ (86,303,543)	$ (83,529,002)	$ 2,774,541	$ (3,363,332)
Beginning Fund Balance - Adopted	$ 243,338,003	$ 265,357,941	$ 265,357,941	$ -	$ 22,019,938
Audit Adjustment	$ -	$ -	$ -	$ -	$ -
Beginning Balance	$ 243,338,003	$ 265,357,941	$ 265,357,941	$ -	$ 22,019,938
Ending Fund Balance	$ 163,172,333	$ 179,054,398	$ 181,828,939	$ 2,774,541	$ 18,656,606

FRESNO UNIFIED SCHOOL DISTRICT
RESTRICTED GENERAL FUND
BUDGET REVISION No. 3

DESCRIPTION	2025/26 ADOPTED BUDGET RESTRICTED	2025/26 CURRENT BUDGET RESTRICTED	09/09/2026 CURRENT BUDGET REVISION No. 3	DIFFERENCE BETWEEN CURRENT AND BR No. 3	DIFFERENCE BETWEEN ADOPTED AND BR No. 3
Revenues					
LCFF Sources	$ -	$ -	$ -	$ -	$ -
Federal Revenues	$ 128,566,762	149,655,174	143,162,768	(6,492,406)	14,596,006
Other State Revenues	$ 271,804,189	280,644,671	329,661,001	49,016,330	57,856,812
Other Local Revenues	$ 21,504,967	21,300,494	22,050,454	749,960	545,487
Total Revenues	$ 421,875,918	$ 451,600,339	$ 494,874,223	$ 43,273,884	$ 72,998,305
Expenditures					
Certificated Salaries	$ 176,431,432	$ 182,150,638	$ 181,509,886	$ (640,752)	$ 5,078,454
Classified Salaries	$ 107,910,970	$ 110,317,832	117,696,080	7,378,248	9,785,110
Employee Benefits	$ 184,320,932	$ 187,065,713	197,143,260	10,077,547	12,822,328
Book and Supplies	$ 67,508,539	$ 73,182,162	101,541,190	28,359,028	34,032,651
Services & Operating	$ 157,562,033	$ 169,388,111	175,348,734	5,960,623	17,786,701
Capital Outlay	$ 15,222,491	$ 17,841,036	10,330,694	(7,510,342)	(4,891,797)
Other Outgo	$ 3,649,358	$ 3,984,358	4,043,961	59,603	394,603
Direct/Indirect Costs	30,376,214	$ 30,760,864	30,119,327	(641,537)	(256,887)
Total Expenditures	$ 742,981,969	$ 774,690,714	$ 817,733,133	$ 43,042,419	$ 74,751,164
Other Sources/(Uses)					
Transfers In	3,361,720	3,696,720	5,047,869	1,351,149	1,686,149
Transfers Out	(3,361,720)	(3,696,720)	(5,047,869)	(1,351,149)	(1,686,149)
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Restricted Contribution	188,686,891	193,594,468	193,363,003	(231,465)	4,676,112
Total Sources/(Uses)	$ 188,686,891	$ 193,594,468	$ 193,363,003	$ (231,465)	$ 4,676,112
Net Increase/Decrease in Fund Balance	$ (132,419,160)	$ (129,495,907)	$ (129,495,907)	$ -	$ 2,923,253
Beginning Fund Balance - Adopted	$ 220,735,845	$ 216,743,838	$ 216,743,838	$ -	$ (3,992,007)
Beginning Balance	$ 220,735,845	$ 216,743,838	$ 216,743,838	$ -	$ (3,992,007)
Restatement of Beginng Balance			$ -	$ -	$ -
Ending Fund Balance	$ 88,316,685	$ 87,247,931	$ 87,247,931	$ -	$ (1,068,754)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE: **SEPTEMBER 09, 2026**

FUND: **Associated Student Body**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	3,187,579	3,178,170	3,229,387	51,217
5000	Services and Other Operating	0	0	82,473	82,473
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	3,187,579	3,178,170	3,311,860	133,690
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	3,187,579	3,178,170	3,311,860	133,690
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	3,220,681	3,220,681	3,220,681	0
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	3,220,681	3,220,681	3,220,681	0
	Beginning Fund Balance	2,984,162	2,984,162	2,712,018	(272,144)
	Change to Fund Balance	33,102	33,102	(91,179)	(133,690)
	Ending Fund Balance	3,017,264	3,017,264	2,620,839	(405,834)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE: **September 09, 2026**

FUND: **Adult Education Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	3,856,654	3,389,335	3,669,991	280,656
2000	Classified Salaries	2,279,892	2,279,892	2,132,195	(147,697)
3000	Employee Benefits	2,997,399	2,864,838	2,834,190	(30,648)
4000	Books and Supplies	622,102	1,483,773	1,324,894	(158,879)
5000	Services and Other Operating	1,195,592	1,384,870	1,484,845	99,975
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	10,951,639	11,402,708	11,446,115	43,407
7300	INDIRECT COSTS	440,165	442,796	436,842	(5,954)
	TOTAL APPROPRIATIONS	11,391,804	11,845,504	11,882,957	37,453
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	1,282,130	1,541,617	1,541,617	0
	STATE REVENUES	7,721,595	7,713,101	7,750,554	37,453
	LOCAL REVENUES	635,770	635,770	635,770	0
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	9,639,495	9,890,488	9,927,941	37,453
	Beginning Fund Balance	1,752,881	1,955,016	1,955,016	0
	Change to Fund Balance	(1,752,309)	(1,955,016)	(1,955,016)	0
	Ending Fund Balance	572	0	0	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE: **September 09, 2026**

FUND: **Children Center Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	10,717,656	10,624,785	12,437,589	1,812,804
2000	Classified Salaries	7,655,291	7,777,291	7,332,136	(445,155)
3000	Employee Benefits	12,713,276	12,821,880	12,180,740	(641,140)
4000	Books and Supplies	5,096,044	9,113,244	12,201,665	3,088,421
5000	Services and Other Operating	1,301,778	1,256,082	1,317,856	61,774
6000	Capital Outlay	663,612	663,612	453,140	(210,472)
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	38,147,657	42,256,894	45,923,126	3,666,232
7300	INDIRECT COSTS	2,279,594	2,533,954	2,721,982	188,028
	TOTAL APPROPRIATIONS	40,427,251	44,790,848	48,645,108	3,854,260
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	3,361,230	1,805,532	1,987,117	181,585
	STATE REVENUES	35,950,559	40,998,507	44,671,182	3,672,675
	LOCAL REVENUES	1,115,462	1,986,809	1,986,809	0
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	40,427,251	44,790,848	48,645,108	3,854,260
	Beginning Fund Balance	0	0	0	0
	Change to Fund Balance	0	0	0	0
	Ending Fund Balance	0	0	0	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE: **September 09, 2026**

FUND: **Cafeteria Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	20,383,414	20,519,414	21,536,594	1,017,180
3000	Employee Benefits	14,106,052	14,117,204	14,932,796	815,592
4000	Books and Supplies	33,904,304	33,995,439	33,995,439	0
5000	Services and Other Operating	4,294,682	4,297,900	4,297,900	0
6000	Capital Outlay	1,402,491	1,402,491	1,402,491	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	74,090,943	74,332,448	76,165,220	1,832,772
7300	INDIRECT COSTS	2,652,395	2,652,395	2,706,664	54,269
	TOTAL APPROPRIATIONS	76,743,338	76,984,843	78,871,884	1,887,041
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	59,354,046	59,446,359	59,446,359	0
	STATE REVENUES	12,419,448	12,419,448	12,419,448	0
	LOCAL REVENUES	1,306,508	1,306,508	1,306,508	0
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	73,080,002	73,172,315	73,172,315	0
	Beginning Fund Balance	33,590,268	26,845,098	26,845,098	0
	Restatement of Fund Balance	0	0	0	0
	Change to Fund Balance	(3,663,336)	(3,812,528)	(5,699,569)	(1,887,041)
	Ending Fund Balance	29,926,932	23,032,570	21,145,529	(1,887,041)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE: **September 09, 2026**

FUND: **Deferred Maintenance**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	61,600	61,600	0	(61,600)
5000	Services and Other Operating	3,018,818	3,018,818	4,668,929	1,650,111
6000	Capital Outlay	281,302	281,302	43,940	(237,362)
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	3,361,720	3,361,720	4,712,869	1,351,149
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	3,361,720	3,361,720	4,712,869	1,351,149
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	0	0	0	0
	OTHER SOURCES	3,361,720	3,361,720	4,712,869	1,351,149
	TOTAL REVENUES	3,361,720	3,361,720	4,712,869	1,351,149
	Beginning Fund Balance	0	0	0	0
	Restatement of Fund Balance	0	0	0	0
	Change to Fund Balance	0	0	0	0
	Ending Fund Balance	0	0	0	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE: **September 09, 2026**

FUND: **Measure M - Series C**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Other Operating	0	0	35,268	35,268
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	61,186,412	55,131,579	56,930,290	1,798,711
	TOTAL BEFORE INDIRECT	61,186,412	55,131,579	56,965,558	1,833,979
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	61,186,412	55,131,579	56,965,558	1,833,979
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	1,186,412	0	1,833,979	1,833,979
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	1,186,412	0	1,833,979	1,833,979
	Beginning Fund Balance	60,000,000	55,131,579	55,131,579	0
	Restatement of Fund Balance	0	0	0	0
	Change to Fund Balance	(60,000,000)	(55,131,579)	(55,131,579)	0
	Ending Fund Balance	0	0	0	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE: **September 09, 2026**

FUND: **Measure M - Series D**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Other Operating	0	0	319,275	319,275
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	60,000,000	60,000,000
	TOTAL BEFORE INDIRECT	0	0	60,319,275	60,319,275
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	0	0	60,319,275	60,319,275
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	0	0	0	0
	OTHER SOURCES	0	0	60,319,275	60,319,275
	TOTAL REVENUES	0	0	60,319,275	60,319,275
	Beginning Fund Balance	0	0	0	0
	Restatement of Fund Balance	0	0	0	0
	Change to Fund Balance	0	0	0	0
	Ending Fund Balance	0	0	0	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE: **September 09, 2026**

FUND: **County School Facility Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	1,185,056	1,185,056	1,572,226	387,170
3000	Employee Benefits	417,390	417,390	810,592	393,202
4000	Books and Supplies	4,681,084	4,681,084	5,816,333	1,135,249
5000	Services and Other Operating	70,517,859	70,517,859	58,032,574	(12,485,285)
6000	Capital Outlay	40,669,930	15,123,375	58,019,522	42,896,147
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	117,471,319	91,924,764	124,251,247	32,326,483
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	117,471,319	91,924,764	124,251,247	32,326,483
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	28,733,286	28,733,286
	LOCAL REVENUES	600,000	600,000	600,000	0
	OTHER SOURCES	107,316,414	81,769,859	142,089,134	60,319,275
	TOTAL REVENUES	107,916,414	82,369,859	171,422,420	89,052,561
	Beginning Fund Balance	14,625,119	45,240,941	45,240,941	0
	Change to Fund Balance	(9,554,905)	(9,554,905)	47,171,173	56,726,078
	Ending Fund Balance	5,070,214	35,686,036	92,412,114	56,726,078

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE: **September 09, 2026**

FUND: **Bond Interest and Redemption**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Other Operating	0	0	0	0
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	44,478,613	67,840,089	68,911,380	1,071,291
	TOTAL BEFORE INDIRECT	44,478,613	67,840,089	68,911,380	1,071,291
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	44,478,613	67,840,089	68,911,380	1,071,291
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	813,185	813,185	813,185	0
	LOCAL REVENUES	47,844,481	47,844,481	68,098,195	20,253,714
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	48,657,666	48,657,666	68,911,380	20,253,714
	Beginning Fund Balance	66,361,275	67,173,120	67,173,120	0
	Restatement of Fund Balance	0	0	0	0
	Change to Fund Balance	4,179,053	(19,182,423)	0	19,182,423
	Ending Fund Balance	70,540,328	47,990,697	67,173,120	19,182,423

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE: **September 09, 2026**

FUND: **Health Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	649,540	723,750	804,736	80,986
3000	Employee Benefits	380,434	433,007	454,431	21,424
4000	Books and Supplies	12,731	0	0	0
5000	Services and Other Operating	253,632,425	261,388,840	289,254,923	27,866,083
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	3,000,000	3,000,000	1,000,000	(2,000,000)
	TOTAL BEFORE INDIRECT	257,675,130	265,545,597	291,514,090	25,968,493
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	257,675,130	265,545,597	291,514,090	25,968,493
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	239,348,733	242,660,924	242,660,924	0
	OTHER SOURCES	0	0	4,000,000	4,000,000
	TOTAL REVENUES	239,348,733	242,660,924	246,660,924	4,000,000
	Beginning Fund Balance	116,697,470	103,731,222	103,731,222	0
	Change to Fund Balance	(18,326,397)	(22,884,673)	(44,853,166)	(21,968,493)
	Ending Fund Balance	98,371,073	80,846,549	58,878,056	(21,968,493)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE: September 09, 2026

FUND: **Liability Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	848,605	848,605	848,605	0
3000	Employee Benefits	513,867	513,867	513,867	0
4000	Books and Supplies	6,000	6,000	6,000	0
5000	Services and Other Operating	9,950,379	9,950,379	17,586,280	7,635,901
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	11,318,851	11,318,851	18,954,752	7,635,901
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	11,318,851	11,318,851	18,954,752	7,635,901
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	13,736,265	13,736,265	17,090,805	3,354,540
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	13,736,265	13,736,265	17,090,805	3,354,540
	Beginning Fund Balance	3,821,176	3,994,200	3,994,200	0
	Change to Fund Balance	2,417,414	2,417,414	(1,863,947)	(4,281,361)
	Ending Fund Balance	6,238,590	6,411,614	2,130,253	(4,281,361)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE: September 09, 2026

FUND: **Worker's Compensation Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	889,459	889,459	927,719	38,260
3000	Employee Benefits	528,932	528,932	528,932	0
4000	Books and Supplies	1,000	1,000	1,000	0
5000	Services and Other Operating	7,531,998	7,531,998	10,389,447	2,857,449
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	8,951,389	8,951,389	11,847,098	2,895,709
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	8,951,389	8,951,389	11,847,098	2,895,709
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	5,143,755	5,143,755	6,083,113	939,358
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	5,143,755	5,143,755	6,083,113	939,358
	Beginning Fund Balance	2,706,368	4,094,545	4,094,545	0
	Change to Fund Balance	(3,807,634)	(3,807,634)	(5,763,985)	(1,956,351)
	Ending Fund Balance	(1,101,266)	286,911	(1,669,440)	(1,956,351)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE: **September 09, 2026**

FUND: **Defined Benefits Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Other Operating	1,300,000	1,300,000	67,101	(1,232,899)
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	13,980,882	13,980,882
	TOTAL BEFORE INDIRECT	1,300,000	1,300,000	14,047,983	12,747,983
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	1,300,000	1,300,000	14,047,983	12,747,983
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	1,400,000	1,400,000	1,301,572	(98,428)
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	1,400,000	1,400,000	1,301,572	(98,428)
	Beginning Fund Balance	12,068,930	12,068,930	12,746,411	677,481
	Restatement of Fund Balance	0	0	0	0
	Change to Fund Balance	100,000	100,000	(12,746,411)	(12,846,411)
	Ending Fund Balance	12,168,930	12,168,930	0	(12,168,930)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE: **September 09, 2026**

FUND: **Defined Benefits Fund - TRUST**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Other Operating	0	0	721,861	721,861
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	0	0	721,861	721,861
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	0	0	721,861	721,861
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	0	0	1,564,328	1,564,328
	OTHER SOURCES	0	0	13,980,882	13,980,882
	TOTAL REVENUES	0	0	15,545,209	15,545,209
	Beginning Fund Balance	0	0	0	0
	Restatement of Fund Balance	0	0	0	0
	Change to Fund Balance	0	0	14,823,348	14,823,348
	Ending Fund Balance	0	0	14,823,348	14,823,348

FRESNO UNIFIED SCHOOL DISTRICT

2025/26 Gann Limit Resolution 27-06

Fresno Unified School District
FUTURE READY STARTS HERE

BEFORE THE BOARD OF EDUCATION
OF THE
FRESNO UNIFIED SCHOOL DISTRICT
FRESNO COUNTY, STATE OF CALIFORNIA
Resolution No. 27-06

In the Matter of
RESOLUTION FOR ADOPTION)
OF THE GANN AMENDMENT)

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and,

WHEREAS, the Fresno Unified School District must establish a revised Gann limit for the 2025/26 fiscal year and a projected Gann Limit for the 2026/27 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED: that this Governing Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2025/26 and 2026/27 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Governing Board does hereby declare that the appropriations in the Budget for the 2025/26 and 2026/27 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this District.

ADOPTED this 9th day of September 2026 by the Board of Education of Fresno Unified School District, by the following vote:

AYES: 7 NOES: Ø ABSTENTIONS: Ø ABSENT: Ø

Genoveva Islas, Board President

Mao Misty Her, Superintendent