



CUPERTINO UNION
SCHOOL DISTRICT

2025-2026

Unaudited Actuals Financial & SACS Report



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DISTRICT PRIORITIES

1. FUTURE-READY LEARNING

Support each child in developing the skills and characteristics of our CUSD Portrait of a Learner (POL) including academic content skills and our seven (7) competencies: Critical Thinker, Effective Communicator, Global Contributor, Inclusive Collaborator, Inspired Creator, Resilient Learner, Wellness.

2. COMMUNITY-WIDE ENGAGEMENT

Actively engage educational partners (students, staff, parents and community members) and build strong relationships to support the implementation of the CUSD Strategic Plan, including the Portrait of a Learner (POL).

3. FISCAL RESPONSIBILITY

Effectively and efficiently utilize District resources, operations, and processes to maximize each student's learning.

4. SENSE OF BELONGING

Create a sense of belonging in the workplace so that every employee feels valued, validated and supported to actively engage in their work, fully contribute, and confidently practice well-being activities that promote connectedness and work-life harmony.

2025-2026 UNAUDITED ACTUALS

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2026-2027 Budget Development Calendar	
Phase I	
May 27, 2026	Budget Advisory Committee Meeting (May Revise, 2026-2027 Budget Adoption)
June 11, 2026	2026-2027 Preliminary Budget/Assumptions to the Board (May Revision and Hold Public Hearing on Budget Adoption)
June 18, 2026	Board Adoption of 2026-2027 District Budget and LCAP
Phase II	
August 6, 2026	Present 2026-2027 Revised Budget (45 Days after based on final State Budget) to the Board for approval (if required)
September 2, 2026	Budget Advisory Committee Meeting (Unaudited Actuals)
September 10, 2026	Present 2025-2026 Unaudited Actuals to the Board
December 2, 2026	Budget Advisory Committee Meeting (First Interim)
(TBD)	Present 2026-2027 First Interim Budget to the Board
December 10, 2026	Present 2025-2026 First Interim Budget to the Board for approval
Phase III	
January 14, 2027	Present 2025-2026 Audit Report to the Board
February 24, 2027	Budget Advisory Committee Meeting (2026-2027 Second Interim)
February 25, 2027	Present 2026-2027 Second Interim Budget to the Board
March 11, 2027	Present 2026-2027 Second Interim Budget to the Board for approval
May 12, 2027	Budget Advisory Committee Meeting (May Revise, 2027-2028 Budget Adoption)

Cupertino Union School District
2025-2026 Unaudited Actuals Report

The District's Unaudited Actuals Report represents the actual revenues, expenses, ending balances, and reserves for all District funds for the fiscal year being reported. This report, like all other District budget updates, will be reviewed by the Santa Clara County Office of Education, subsequently submitted to the California Department of Education, and will be examined by the District's independent auditors over the next few months. The independent audit will be completed for submission to the State Controller's Office in December 2026 and presented to the Board of Education in January 2027.

The following pages provide highlights of the District's finances for the year ending June 30, 2026.

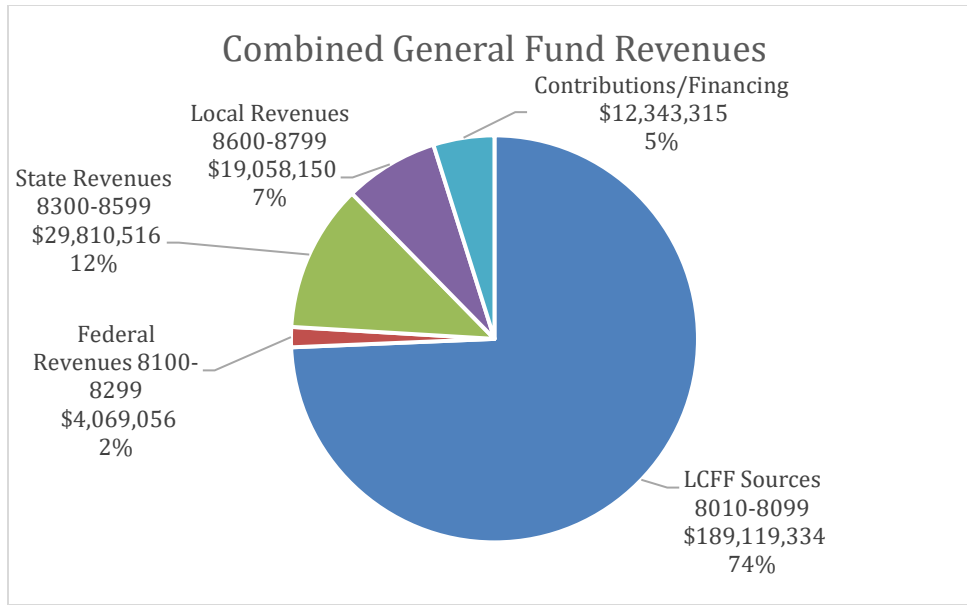
Revenues

From the Budget Adoption to the close of the year, total Combined General Fund revenues are higher by \$5.5 million. This is primarily due to the following:

- Property Taxes - Supplemental Tax revenues (\$3.8m)
- State Student Support & PD Discretionary Block Grant (\$4.0m)
- Local Revenues (\$7.4M)
 - school donations and SCO grants (\$4.1)
 - other small grants/projects (\$1.3m)
 - Facility Use and Interest (\$1.7m)

There was a decrease in Federal Revenue (-\$8.9m) primarily due to the Inflation Reduction Act Rebate that was moved out of the General Fund Budget and into Fund 21 Building Fund where the Solar Project originally took place. An Interfund transfer was done to the General Fund for part of this in 25-26 (\$3.2m) and the remainder will be received in 26-27 and transferred to the General Fund (\$5.1m).

GASB 31 requires recognition of annual Fair Market Value of the County Treasury which was recorded at year end (June 30, 2026). The change in our investment income amount is an estimate based on the change in fair value of the commingled pool's investments in the county and thus may not necessarily be the earnings to be received by our District in the future. This is included in local revenues.

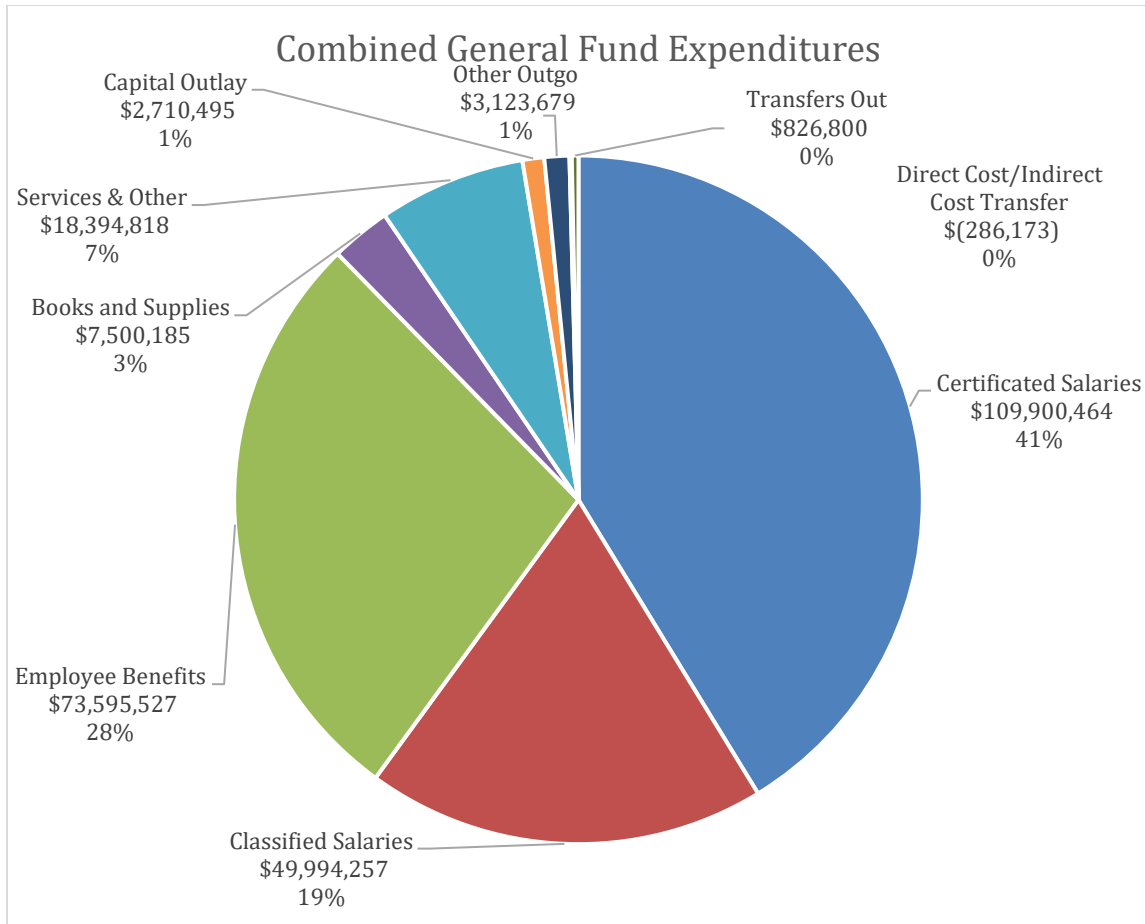


Total Revenues & Other Financing (Transfers In) = \$254,400,371

Expenditures

From the Budget Adoption to the close of the year the total Combined General Fund expenditures are up \$5.4 million. This is primarily due to the following:

- Certificated Salaries of 2.55 FTE (Non-Management) (\$470k)
- Classified Salaries (SPED IA) of 10.938 FTE (Non-Management) (\$1.1m)
- Services & Operating Costs (SPED Sub-Agreements, NPS/NPA, Special Services (\$827k)
- Capital Outlay (\$2.1m)
 - NS KIT Fund (\$1.2m)
 - Cal Shape Grant (\$1.4m)
- Other Outgoing (\$2.1m)
 - SERP 25-26 \$711k
 - TRAN Repayment \$1.46m



Total Expenditures = \$265,760,051

Transfers In (Revenue 8900-8929)

The General Fund does receive support from other District Programs.

Fund 63 Cuperdoodle Closeout	\$570,794
Fund 21 Federal IRA Reimbursement	\$3,187,725
Fund 08 Facility Use ELOP	\$826,800
Fund 21 Building Fund Contribution to RRMA	\$7,757,995

Contributions (Revenue)

The General Fund does provide contributions to District programs.

Fund 01 Special Education Transportation	-\$3,356,186
Fund 01 Special Education	-\$35,925,836
Fund 08 Grants	-\$30,481

Ending Balances and Reserves

The combined General Fund ending balance is \$21.6 million. Of this amount, \$12.6 million is Restricted and \$9.0 million is Unrestricted fund balance. The Restricted fund balance includes carryover of many restricted resources (details can be found in the Estimated vs Unaudited Actuals). The Unrestricted fund balance includes \$324.1k non-spendable, \$279k LCAP Supplemental Carryover, 3% State Reserve (\$7.9 million) and additional 0.15% Board Reserve (\$394k). This gives the District a combined Reserve amount of \$8.3 million or 3.15%, meeting the 3% State Mandate Reserve for Economic Uncertainties.

Compared to the Adopted Budget, Restricted ending fund balance is higher by \$7.6m (from \$5.0m to \$12.6m), and Unrestricted ending fund balance is lower by \$1.5 million (from \$10.0 million to \$9m).

Next Steps

The cut-off for the First Interim budget update is October 31. Staff have already begun the process of reviewing and refining revenue and expenditure projections for the current budget year. The September payroll and enrollment census taken in October are some of the key data points that will drive the projection updates for the First Interim budget update. A full report will be presented to the Board in December. Areas that are typically reviewed and adjusted include the following:

1. Changes in revenue factors and any significant fiscal updates from the State.
2. Changes in expenditure plans are due to programmatic changes, Board action, or other conditions, including budget reductions.
3. Enrollment updates.
4. Other related revenue and expenditure updates.

Summary

As the District closes the year with required reserves, staff recommends the approval of the District's Unaudited Actuals Report for 2025-2026, as presented.

		25-26 ADOPTED BUDGET		Total	25-26 UNAUDITED ACTUALS		Total	Difference	Difference	Difference
	Object	General	Categorical	Estimated	General	Categorical	Unaudited	General	Categoricals	Unaudited vs
	Codes	Unrestricted	Restricted	Actuals	Unrestricted	Restricted	Actuals	Unrestricted	Restricted	Estimated Actuals
REVENUE SOURCES:										
LCFF - State Aid/Prop Taxes Revenue	8010-8099	176,045,829	8,790,645	184,836,474	180,079,175	9,040,159	189,119,334	4,033,346	249,514	4,282,860
Federal Revenue	8100-8299	8,300,000	4,682,340	12,982,340	-	4,069,056	4,069,056	(8,300,000)	(613,284)	(8,913,284)
Other State Revenue	8300-8599	8,077,691	18,582,810	26,660,501	4,277,664	25,532,852	29,810,516	(3,800,027)	6,950,042	3,150,015
Other Local Revenue	8600-8799	4,190,000	7,864,015	12,054,015	5,897,464	13,160,686	19,058,150	1,707,464	5,296,671	7,004,135
TOTAL REVENUE		196,613,520	39,919,810	236,533,330	190,254,303	51,802,753	242,057,056	(6,359,217)	11,882,943	5,523,726
EXPENDITURES:										
Certificated Salaries	1000-1999	89,740,406	19,689,978	109,430,384	89,365,374	20,535,090	109,900,464	(375,032)	845,112	470,080
Classified Salaries	2000-2999	24,542,243	24,342,066	48,884,309	25,003,175	24,991,082	49,994,257	460,932	649,016	1,109,948
Employee Benefits	3000-3999	45,347,686	29,153,914	74,501,600	44,000,117	29,595,410	73,595,527	(1,347,569)	441,496	(906,073)
Books and Supplies	4000-4999	3,342,272	5,120,623	8,462,895	3,282,146	4,218,039	7,500,185	(60,126)	(902,584)	(962,710)
Services & Other	5000-5999	8,064,960	9,502,142	17,567,102	2,178,527	16,216,292	18,394,818	(5,886,433)	6,714,150	827,716
Capital Outlay	6000-6999	6,080	-	6,080	17,995	2,692,500	2,710,495	11,915	2,692,500	2,704,415
Other Outgo (Excluding Indirect Cost Transfers)	7100-7299;7400-7499	951,995	-	951,995	3,123,679	-	3,123,679	2,171,684	-	2,171,684
Direct Cost/Indirect Cost Transfer	7300-7399	(1,168,803)	873,677	(295,126)	(1,065,498)	779,325	(286,173)	103,305	(94,352)	8,953
TOTAL EXPENDITURES		170,826,839	88,682,400	259,509,239	165,905,515	99,027,736	264,933,251	(4,921,324)	10,345,336	5,424,012
OTHER FINANCING:										
Transfers In	8900-8929	3,596,199	7,817,342	11,413,541	4,585,320	7,757,995	12,343,315	989,121	(59,347)	929,774
Transfers Out	7600-7629	-	-	-	-	(826,800)	(826,800)	-	(826,800)	(826,800)
Other Sources	8930-8979	-	-	-	-	-	-	-	-	-
Other Uses	4630-7699	-	-	-	-	-	-	-	-	-
Contributions	8980-8999	(34,183,702)	34,183,702	-	(35,895,355)	35,895,355	-	(1,711,653)	1,711,653	-
TOTAL OTHER FINANCING		(30,587,503)	42,001,044	11,413,541	(31,310,035)	42,826,550	11,516,515	(722,532)	825,506	102,974
Net Incr/(Decr) in Fd Bal		(4,800,822)	(6,761,546)	(11,562,368)	(6,961,247)	(4,398,434)	(11,359,680)	(2,160,425)	2,363,112	202,688
Beginning Balance - 7/1/2025		16,357,608	17,023,706	27,130,160	15,977,739	17,023,705	33,001,445	(379,869)	(1)	5,871,285
Ending Fund Balance - 6/30/2026		11,556,786	10,262,160	15,567,792	9,016,492	12,625,272	21,641,765	(2,540,294)	2,363,112	6,073,973

Unaudited Actuals: Components of Ending Fund Balance

FUND 01 & 09 (Unrestricted)			FUND 07 & 08 (Restricted)		
	Resc/Local Prg			Resource	
Unassigned	Res 0000		ELOP	2600	5,249,438
Negotiated 8% Salary Adj.	Res 0000		Educator Effectiveness	6266	
School Safety/Fence Proj.	Res 0000		Lottery: Instr Materials	6300	1,566,972
LCFF Carryover	Res 0100	279,000	CACSPA	6331	
Mandated Blk Grant	Res 0104		SPED Low Incidence	6510	18,666
Inst Mat	Res 0305	71,215	Mental Health	6546	161,662
State Reserve 3%	LP 9780	7,947,998	SpecEd Early Interventio	6547	26,648
Board Reserve	LP 9789	394,153	Arts, Music & Inst Mat	6762	
RevCash/Stores/Prepays	Obj 9711-9713	324,127	Art & Music Prop 28	6770	2,090,881
			Child Nutrition: Kit Infr	7032	61,320
			Professional Dvlpmt	7311	18,632
			Class Emp Sum Asst	7415	23
			Literacy Screenings PD	7810	159,519
			Learning Recovery BG	7435	331,036
			Other Restr Local	9010	649,059
			School Funded Projects	9505	2,291,416
	Total Unrestricted	9,016,492		Total Restricted	12,625,272
	Balancing	0		Balancing	0

	2025-2026 BUDGET ADOPTION			2025-2026 FIRST INTERIM			2025-2026 SECOND INTERIM			2025-2026 UNAUDITED ACTUALS		
	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS
Estimated Beginning Fund Balance - Jul	\$ 15,366,699	\$ 11,763,461	\$ 27,130,160	\$ 16,357,608	\$ 17,023,706	\$ 33,381,314	\$ 16,357,608	\$ 17,023,706	\$ 33,381,314	\$ 15,977,739	\$ 17,023,705	\$ 33,001,444
Total Revenue	\$ 196,613,520	\$ 39,919,810	\$ 236,533,330	\$ 197,904,357	\$ 46,108,646	\$ 244,013,003	\$ 198,226,491	\$ 49,426,019	\$ 247,652,510	\$ 190,254,303	\$ 51,802,753	\$ 242,057,056
Total Contributions & Encroachments	\$ (34,183,702)	\$ 34,183,702	\$ -	\$ (34,939,783)	\$ 34,939,783	\$ -	\$ (35,138,664)	\$ 35,138,664	\$ -	\$ (35,895,355)	\$ 35,895,355	\$ -
Total Transfers In /Other Sources	\$ 3,596,199	\$ 7,817,342	\$ 11,413,541	\$ 1,784,093	\$ 7,900,823	\$ 9,684,916	\$ 1,592,717	\$ 7,829,037	\$ 9,421,754	\$ 4,585,320	\$ 7,757,995	\$ 12,343,315
Grand Total Revenue	\$ 166,026,017	\$ 81,920,854	\$ 247,946,871	\$ 164,748,667	\$ 88,949,252	\$ 253,697,919	\$ 164,680,544	\$ 92,393,720	\$ 257,074,264	\$ 158,944,268	\$ 95,456,103	\$ 254,400,371
Total Expenditures	\$ 170,826,839	\$ 88,682,400	\$ 259,509,239	\$ 168,834,938	\$ 99,019,588	\$ 267,854,526	\$ 167,948,387	\$ 100,000,682	\$ 267,949,069	\$ 165,905,515	\$ 99,027,736	\$ 264,933,251
Total Transfers Out/Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 826,800	\$ 826,800
Total Expenditures	\$ 170,826,839	\$ 88,682,400	\$ 259,509,239	\$ 168,834,938	\$ 99,019,588	\$ 267,854,526	\$ 167,948,387	\$ 100,000,682	\$ 267,949,069	\$ 165,905,515	\$ 99,854,536	\$ 265,760,051
Revenue Less Expenditures	\$ (4,800,822)	\$ (6,761,546)	\$ (11,562,368)	\$ (4,086,271)	\$ (10,070,336)	\$ (14,156,607)	\$ (3,267,843)	\$ (7,606,962)	\$ (10,874,805)	\$ (6,961,247)	\$ (4,398,433)	\$ (11,359,680)
Total Estimated Ending Balance - June 30	\$ 10,565,877	\$ 5,001,915	\$ 15,567,792	\$ 12,271,337	\$ 6,953,370	\$ 19,224,707	\$ 13,089,765	\$ 9,416,744	\$ 22,506,509	\$ 9,016,492	\$ 12,625,272	\$ 21,641,764
COMPONENTS OF ENDING BALANCE												
Revolving Cash	\$ 700			\$ 700			\$ 700			\$ 700		
Stores (Warehouse)	\$ 294,414			\$ 294,414			\$ 294,414			\$ 323,427		
Prepaid Expenditures	\$ -			\$ -			\$ -			\$ -		
Total Working Capital	\$ 295,114	\$ -	\$ 295,114	\$ 295,114	\$ -	\$ 295,114	\$ 295,114	\$ -	\$ 295,114	\$ 324,127	\$ -	\$ 324,127
Restricted:												
Categorical Programs Balance		\$ 5,001,915	\$ 5,001,915		\$ 6,953,370	\$ 6,953,370			\$ -		\$ 12,625,272	\$ 12,625,272
Assigned:												
Programs Carryovers		\$ -			\$ -			\$ 9,416,744	\$ 9,416,744			\$ -
LCFF Supplemental Carryover	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 279,000		\$ 279,000
Instructional Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,215		\$ 71,215
Mandate Block Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Unassigned/Unappropriated:		\$ -			\$ -			\$ -	\$ -			\$ -
Additional Reserve for Future Downturn (3%)	\$ 7,785,277		\$ 7,785,277	\$ 8,035,636		\$ 8,035,636	\$ 8,038,472		\$ 8,038,472	\$ 7,947,998		\$ 7,947,998
Reserve for Economic Uncertainties (up to 1%)	\$ 2,485,485		\$ 2,485,485	\$ 3,940,587		\$ 3,940,587	\$ 4,756,179		\$ 4,756,179	\$ 394,153		\$ 394,153
Additional Reserve for Future Downturn												
Unassigned/Unappropriated Amount												
Total Estimated Ending Balance - June 30			\$ 15,567,792			\$ 19,224,707			\$ 22,506,509			\$ 21,641,764
Total Reserve Balance			3.96%			4.47%			4.78%			3.15%

* Unrestricted Funds: General Fund and Lottery

** Restricted Funds: Special Education, Federal and Categorical Programs

Unaudited Actuals Summary All Funds

UNAUDITED ACTUALS 2025-2026	Object Codes	Fund 01	Fund 09	Sub-Total	Fund 07	Fund 08	Sub-Total	Total	
		General	Lottery	General Fund	Sp. Ed.	Categorical	General Fund	Unrestricted/	
		Unrestricted	Unrestricted	Unrestricted	Restricted	Restricted	Restricted	Restricted	
REVENUE SOURCES:									
Federal	8100-8299		-	-	3,111,381	957,675	4,069,056	4,069,056	1.60%
LCFF - State Aid	8011	4,178,972	-	4,178,972	-	-	-	4,178,972	1.64%
LCFF - Supplemental	8011	8,862,733	-	8,862,733	-	-	-	8,862,733	3.48%
LCFF - EPA Entitlement	8012	2,617,686	-	2,617,686	-	-	-	2,617,686	1.03%
LCFF Property Taxes (Other State Restricted)	8021-8097	164,419,784	-	164,419,784	9,040,159	-	9,040,159	173,459,943	68.18%
Other State (1160-1163)	8300-8599		-	-	-	-	-	-	0.00%
Lottery & Lottery - Prop 20 & Non-Prop 20	8560		2,674,928	2,674,928	-	1,205,795	1,205,795	3,880,723	1.53%
Mandated Block Grant	8550	511,033	-	511,033	-	-	-	511,033	0.20%
All Other State (CASSP, Transpo Excess)	8590	1,091,703	-	1,091,703	1,647,183	12,369,883	14,017,066	15,108,769	5.94%
All Other State (STRS on Behalf)	8590		-	-	-	10,309,991	10,309,991	10,309,991	4.05%
Discretionary Block Grant	8590		-	-	-	-	-	-	0.00%
Local Revenue	8600-8799	822,109	-	822,109	664,513	12,254,322	12,918,835	13,740,944	5.40%
MAA/LEA-Medi Cal	8699		-	-	-	-	-	-	0.00%
Parcel Tax	8621		-	-	-	-	-	-	0.00%
Developer Fees	8681		-	-	-	-	-	-	0.00%
Interest & Fair Market Value	8661	3,082,367	38,561	3,120,928	29,640	212,211	241,851	3,362,779	1.32%
Facility Use (Civic Permit & Community Partnerships)	8689	1,954,428	-	1,954,428	-	-	-	1,954,428	0.77%
Transportation Fees	8675		-	-	-	-	-	-	0.00%
Rental Income	8972		-	-	-	-	-	-	0.00%
All Other Local	86xx		-	-	-	-	-	-	0.00%
Other Financing sources/Uses:	89xx	(31,310,035)	-	(31,310,035)	35,925,837	7,727,513	43,653,350	12,343,315	4.85%
TOTAL REVENUE		156,230,779	2,713,489	158,944,268	50,418,713	45,037,390	95,456,103	254,400,371	100.00%
EXPENDITURES:									
Certificated Salaries	1000-1999	89,365,374	-	89,365,374	16,047,642	4,487,448	20,535,090	109,900,464	41.35%
Classified Salaries	2000-2999	25,003,175	-	25,003,175	16,375,576	8,615,506	24,991,082	49,994,257	18.81%
Employee Benefits	3000-3999	44,000,117	-	44,000,117	14,197,126	5,053,178	19,250,304	63,250,421	23.80%
(STRS on Behalf, Resource 7690 only)	3101-3102		-	-	-	10,345,106	10,345,106	10,345,106	3.89%
Books and Supplies	4000-4999	3,282,146	-	3,282,146	320,992	3,897,047	4,218,039	7,500,185	2.82%
Services & Other	5000-5999	(534,963)	2,713,489	2,178,527	4,562,918	11,653,373	16,216,292	18,394,818	6.92%
Capital Outlay	6000-6999	17,995	-	17,995	-	2,692,500	2,692,500	2,710,495	1.02%
Other Outgo (incl. Indirect Costs) + Transfers Out	7000-7699	2,058,181		2,058,181	255,246	1,350,879	1,606,125	3,664,306	1.38%
TOTAL EXPENDITURES		163,192,026	2,713,489	165,905,515	51,759,499	48,095,037	99,854,536	265,760,051	100.00%
Net Incr/(Decr) in Fd Bal		(6,961,247)	-	(6,961,247)	(1,340,787)	(3,057,647)	(4,398,434)	(11,359,681)	
Actual Beginning Balance - 7/1/2025		15,977,739	-	15,977,739	1,547,763	15,475,943	17,023,705	33,001,444	
Ending Fund Balance - 6/30/2026		9,016,492	-	9,016,492	206,976	12,418,296	12,625,272	21,641,764	

Unaudited Actuals Summary All Funds

UNAUDITED ACTUALS 2025-2026	Object Codes	Fund 03	Fund 13	Fund 21	Fund 24	Fund 25	Fund 35	Fund 62	Fund 63	Fund 67	TOTAL	GRAND TOTAL	
		Student Body	Cafeteria	Building	Measure Z	Developer	School Facilities	Self-Funded	Enterprise	Workers'			
		ASB			Bond	Fee	Fund	Insurance	Fund	Compensation	OTHER FUNDS	ALL FUNDS	
REVENUE SOURCES:													
Federal	8100-8299		1,637,292	3,187,725							4,825,017	8,894,073	2.70%
LCFF - State Aid	8011										-	4,178,972	1.27%
LCFF - Supplemental	8011										-	8,862,733	2.69%
LCFF - EPA Entitlement	8012										-	2,617,686	0.79%
LCFF Property Taxes (Other State Restricted)	8021-8097										-	173,459,943	52.61%
Other State (1160-1163)	8300-8599		8,352,108								8,352,108	8,352,108	2.53%
Lottery & Lottery - Prop 20 & Non-Prop 20	8560										-	3,880,723	1.18%
Mandated Block Grant	8550										-	511,033	0.15%
All Other State (CASSP, Transpo Excess)	8590	-	-	-					16,059		16,059	15,124,828	4.59%
All Other State (STRS on Behalf)	8590	-	-	16,961							16,961	10,326,952	3.13%
Discretionary Block Grant	8590	-	-	-							-	-	0.00%
Local Revenue	8600-8799		2,706	6,643,374					-		6,646,081	20,387,024	6.18%
MAA/LEA-Medi Cal	8699										-	-	0.00%
Parcel Tax	8621										-	-	0.00%
Developer Fees	8681					1,132,564					1,132,564	1,132,564	0.34%
Interest & Fair Market Value	8661	(142)	333,587	1,424,522	2,390,662	305,914	167,060	138,766	(79)	4	4,760,294	8,123,072	2.46%
Facility Use (Civic Permit & Community Partnerships)	8689										-	1,954,428	0.59%
Transportation Fees	8675										-	-	0.00%
Rental Income	8972										-	-	0.00%
All Other Local	86xx	94,105	16,146	-				2,709,623	2,060,797		4,880,670	4,880,670	1.48%
Other Financing sources/Uses:	89xx					44,681,577					44,681,577	57,024,891	17.30%
TOTAL REVENUE		93,963	10,341,838	11,272,583	2,390,662	46,120,055	167,060	2,848,389	2,076,776	4	75,311,330	329,711,701	100.00%
EXPENDITURES:													
Certificated Salaries	1000-1999	505	-	-		-		-	179,145	-	179,650	110,080,114	29.45%
Classified Salaries	2000-2999		3,797,646	81,498	238,263	-	94,974	-	1,039,507	-	5,251,887	55,246,143	14.78%
Employee Benefits	3000-3999	60	1,794,634	58,003	75,674	-	9,115	-	302,356	-	2,239,841	65,490,262	17.52%
(STRS on Behalf, Resource 7690 only)	3101-3102		-	-		-		-	-	-	-	10,345,106	2.77%
Books and Supplies	4000-4999	77,376	3,360,543	30,906	1,951,615	90,406	35,369		37,385		5,583,600	13,083,785	3.50%
Services & Other	5000-5999	42,922	417,317	196,647	1,174,717	535,248	531,211	2,628,332	3,589	257	5,530,240	23,925,058	6.40%
Capital Outlay	6000-6999		399,983	14,812,739	12,648,282	1,104	764,660	-			28,626,768	31,337,262	8.38%
Other Outgo (incl. Indirect Costs) + Transfers Out	7000-7699		286,173	11,416,681	-	48,341,712		-	570,794	-	60,615,360	64,279,666	17.20%
TOTAL EXPENDITURES		120,863	10,056,297	26,596,473	16,088,551	48,968,469	1,435,328	2,628,332	2,132,776	257	108,027,346	373,787,397	100.00%
Net Incr/(Decr) in Fd Bal		(26,900)	285,541	(15,323,890)	(13,697,889)	(2,848,414)	(1,268,268)	220,057	(56,000)	(253)	(32,716,016)	(44,075,697)	
Actual Beginning Balance - 7/1/2025		128,330	7,416,403	17,662,084	71,494,004	5,542,317	7,796,049	267,913	56,000	46,296	110,409,396	143,410,840	
Ending Fund Balance - 6/30/2026		101,430	7,701,944	2,338,192	57,796,114	2,693,903	6,527,781	487,970	0	46,043	77,693,378	99,335,143	

Cupertino Union School District
Assets Liabilities
Balance Sheet

UNAUDITED ACTUALS As of June 30, 2026		Unrestricted		Total	Restricted		Total	Total General Fund
		Fund 01	Fund 09		Fund 07	Fund 08		
		General Fund	Lottery (Non Prop 20)	Unrestricted	Special Education	Lottery (Prop 20) & Categoricals	Restricted	Unrestricted/Restricted
Accounts	ASSETS							
9110	Cash in County Treasury	11,852,523	41	11,852,564	(2,014,964)	9,993,234	7,978,270	19,830,834
9111	GASB31 Fair Market Value	830	0	831	196	1,071	1,267	2,098
9120	Cash in Banks	-	-	-	-	-	-	-
9130	Revolving Cash Account	700	-	700	-	-	-	700
9135	Cash with Fiscal Agent/Trustee	-	-	-	-	-	-	-
9201	Accounts Receivable-System Cre	45,329	-	45,329	-	13,458	13,458	58,788
9202	Accounts Receivable-School Sit	-	-	-	-	-	-	-
9203	Accounts Receivable-Interest	622,012	17,518	639,530	-	-	-	639,530
9205	Accounts Receivable-Payroll	1,742	-	1,742	-	-	-	1,742
9209	Accounts Receivable-Other	1,275,060	487,389	1,762,449	151,193	1,177,295	1,328,488	3,090,937
9211	Receivable Prior Year	-	-	-	3,038,834	-	3,038,834	3,038,834
9290	Due from Grantor Agencies	-	-	-	-	770,877	770,877	770,877
9310	Due From Other Funds	505,000	-	505,000	-	-	-	505,000
9320	Stores	323,427	-	323,427	-	-	-	323,427
9330	Prepaid Expenditures	114,924	-	114,924	-	1,530,269	1,530,269	1,645,193
9380	Lease Receivable	-	-	-	-	-	-	-
9490	Deferred outflows of resources	-	-	-	-	-	-	-
	TOTAL ASSETS	14,741,548	504,948	15,246,496	1,175,260	13,486,204	14,661,464	29,907,960
Accounts	LIABILITIES							
9501	Accounts Payable	1,111,612	-	1,111,612	968,284	816,326	1,784,609	2,896,221
9503	Accounts Payable - Sales Tax	-	(52)	(52)	-	27	27	(25)
9504	Accounts Payable - Salary and	-	-	-	-	-	-	-
9505	Accounts Payable - Retainage	-	-	-	-	70,488	70,488	70,488
9506	Accounts Payable - Security De	-	-	-	-	-	-	-
9507	Accounts Payable - IBNR	-	-	-	-	-	-	-
9509	Accounts Payable - Accrd Intrst	-	-	-	-	-	-	-
9510	Accounts Payable - Lease	-	-	-	-	-	-	-
9511	Accounts Payable Prior Year	-	-	-	-	-	-	-
9516	Accounts Payable - Adj/PYRecomp	-	-	-	-	-	-	-
9519	Accounts Payable-Unemploy Ins	22,983	-	22,983	-	-	-	22,983
9520	Accounts Payable - STRS	686,855	-	686,855	-	-	-	686,855
9521	Accounts Payable - PERS	(23,177)	-	(23,177)	-	-	-	(23,177)
9523	Accounts Payable - FICA	106,049	-	106,049	-	-	-	106,049
9524	Accounts Payable - Medicare	26,268	-	26,268	-	-	-	26,268
9525	Accounts Payable - Federal W/H	134,215	-	134,215	-	-	-	134,215
9526	Accounts Payable - State W/H	51,903	-	51,903	-	-	-	51,903
9527	Accounts Payable - State Disab	1,215	-	1,215	-	-	-	1,215
9528	Accounts Payable - Garnish & L	-	-	-	-	-	-	-
9529	Accounts Payable - Deferred Pa	2,946,566	-	2,946,566	-	-	-	2,946,566
9530	Accounts Payable - Tax Shelter	(2,074)	-	(2,074)	-	-	-	(2,074)
9531	Accounts Payable - Dependent C	-	-	-	-	-	-	-
9532	Accounts Payable - Med Reimbur	-	-	-	-	-	-	-
9533	Accounts Payable - Life Insura	(1,816)	-	(1,816)	-	-	-	(1,816)
9534	Accounts Payable - Income Prot	-	-	-	-	-	-	-
9535	Accounts Payable - Dues	-	-	-	-	-	-	-
9537	Accounts Payable - Charity	-	-	-	-	-	-	-
9538	Voluntary Payroll Deductions	(1,428)	-	(1,428)	-	-	-	(1,428)
9539	Accounts Payable - Stale-Dated	22,688	-	22,688	-	576	576	23,264
9540	Accounts Payable - Commuter Pr	1,002	-	1,002	-	-	-	1,002
9541	A/P Stale Dated Payroll	302	-	302	-	-	-	302
9542	A/P UHC	(120,368)	-	(120,368)	-	-	-	(120,368)
9543	A/P Sutter	(18,883)	-	(18,883)	-	-	-	(18,883)
9544	A/P Kaiser	122,969	-	122,969	-	-	-	122,969
9545	A/P Aetna	(63,393)	-	(63,393)	-	-	-	(63,393)
9547	A/P Delta Dental	(33,009)	-	(33,009)	-	-	-	(33,009)
9548	A/P Self Ins Vison	52	-	52	-	-	-	52
9549	A/P Anthem Life	14,163	-	14,163	-	-	-	14,163
9550	A/P Kaiser - Mult Sites	(3,416)	-	(3,416)	-	-	-	(3,416)
9551	A/P Retiree First	(3,631)	-	(3,631)	-	-	-	(3,631)
9552	A/P CSESAP Summer Asst Prog	573,839	-	573,839	-	-	-	573,839
9553	UHC Sig Alli HMO	95,593	-	95,593	-	-	-	95,593
9554	UHC Sig Value HMO	144,298	-	144,298	-	-	-	144,298
9578	AP WC Prem	(240,601)	-	(240,601)	-	-	-	(240,601)
9590	Due to Grantor Agencies	-	-	-	-	-	-	-
9610	Due to Other Funds	-	505,000	505,000	-	-	-	505,000
9650	Deferred Revenue	174,281	-	174,281	-	180,492	180,492	354,772
9663	Net Pension Liability	-	-	-	-	-	-	-
9690	Deferred inflows of resources	-	-	-	-	-	-	-
	TOTAL LIABILITIES	5,725,056	504,948	6,230,004	968,284	1,067,908	2,036,192	8,266,196
	TOTAL FUND BALANCE	9,016,492	-	9,016,492	206,976	12,418,296	12,625,272	21,641,764

Cupertino Union School District
Assets Liabilities
Balance Sheet

UNAUDITED ACTUALS											
As of June 30, 2026		Fund 03	Fund 13	Fund 21	Fund 24	Fund 25	Fund 35	Fund 62	Fund 63	Fund 67	All Funds
		ASB	Student Nutrition	Building	Measure Z Bond	Dev Fee	State Facility	Self-Fund Insurance	Enterprise CuperDoodl e	Self-Fund Worker's Comp	Grand Total
Accounts	ASSETS										
9110	Cash in County Treasury	101,500	7,298,382	3,173,352	62,328,055	2,635,703	6,773,840	542,058	-	-	102,683,724
9111	GASB31 Fair Market Value	9	658	283	5,275	578	610	49	-	-	9,560
9120	Cash in Banks	-	5,000	-	-	-	-	-	-	46,043	51,043
9130	Revolving Cash Account	-	259	-	-	-	-	-	-	-	959
9135	Cash with Fiscal Agent/Trustee	-	-	-	-	-	-	200,985	-	-	200,985
9201	Accounts Receivable-System Cre	-	-	-	-	-	-	1,398	-	-	60,186
9202	Accounts Receivable-School Sit	-	-	-	-	-	-	-	-	-	-
9203	Accounts Receivable-Interest	-	64,955	105,103	579,497	60,785	-	3,512	-	-	1,453,382
9205	Accounts Receivable-Payroll	-	-	-	-	-	-	-	-	-	1,742
9209	Accounts Receivable-Other	-	-	-	-	-	-	-	-	-	3,090,937
9211	Receivable Prior Year	-	-	-	-	-	-	-	-	-	3,038,834
9290	Due from Grantor Agencies	-	226,690	-	-	-	-	-	-	-	997,567
9310	Due From Other Funds	-	-	-	-	-	-	-	-	-	505,000
9320	Stores	-	173,234	-	-	-	-	-	-	-	496,661
9330	Prepaid Expenditures	-	-	-	-	-	-	-	-	-	1,645,193
9380	Lease Receivable	-	-	7,732,347	-	-	-	-	-	-	7,732,347
9490	Deferred outflows of resources	-	-	-	-	-	-	-	-	-	-
	TOTAL ASSETS	101,509	7,769,177	11,011,084	62,912,828	2,697,066	6,774,450	748,002	-	46,043	121,968,118
Accounts	LIABILITIES										
9501	Accounts Payable	78	67,873	46,687	5,116,713	3,163	246,669	-	-	-	8,377,405
9503	Accounts Payable - Sales Tax	-	(640)	-	-	-	-	-	-	-	(665)
9504	Accounts Payable - Salary and	-	-	-	-	-	-	-	-	-	-
9505	Accounts Payable - Retainage	-	-	-	0	-	-	-	-	-	70,488
9506	Accounts Payable - Security De	-	-	637,696	-	-	-	-	-	-	637,696
9507	Accounts Payable - IBNR	-	-	-	-	-	-	116,095	-	-	116,095
9509	Accounts Payable - Accord Intrst	-	-	3,088	-	-	-	-	-	-	3,088
9510	Accounts Payable - Lease	-	-	36,159	-	-	-	-	-	-	36,159
9511	Accounts Payable Prior Year	-	-	-	-	-	-	-	-	-	-
9516	Accounts Payable - Adj(PY)Recomp	-	-	-	-	-	-	-	-	-	-
9519	Accounts Payable-Unemploy Ins	-	-	-	-	-	-	-	-	-	22,983
9520	Accounts Payable - STRS	-	-	-	-	-	-	-	-	-	686,855
9521	Accounts Payable - PERS	-	-	-	-	-	-	-	-	-	(23,177)
9523	Accounts Payable - FICA	-	-	-	-	-	-	-	-	-	106,049
9524	Accounts Payable - Medicare	-	-	-	-	-	-	-	-	-	26,268
9525	Accounts Payable - Federal W/H	-	-	-	-	-	-	-	-	-	134,215
9526	Accounts Payable - State W/H	-	-	-	-	-	-	-	-	-	51,903
9527	Accounts Payable - State Disab	-	-	-	-	-	-	-	-	-	1,215
9528	Accounts Payable - Garnish & L	-	-	-	-	-	-	-	-	-	-
9529	Accounts Payable - Deferred Pa	-	-	-	-	-	-	-	-	-	2,946,566
9530	Accounts Payable - Tax Shelter	-	-	-	-	-	-	-	-	-	(2,074)
9531	Accounts Payable - Dependent C	-	-	-	-	-	-	-	-	-	-
9532	Accounts Payable - Med Reimbur	-	-	-	-	-	-	-	-	-	-
9533	Accounts Payable - Life Insura	-	-	-	-	-	-	-	-	-	(1,816)
9534	Accounts Payable - Income Prot	-	-	-	-	-	-	-	-	-	-
9535	Accounts Payable - Dues	-	-	-	-	-	-	-	-	-	-
9537	Accounts Payable - Charity	-	-	-	-	-	-	-	-	-	-
9538	Voluntary Payroll Deductions	-	-	-	-	-	-	-	-	-	(1,428)
9539	Accounts Payable - State-Dated	-	-	-	-	-	-	-	-	-	23,264
9540	Accounts Payable - Commuter Pr	-	-	-	-	-	-	-	-	-	1,002
9541	A/P State Dated Payroll	-	-	-	-	-	-	-	-	-	302
9542	A/P UHC	-	-	-	-	-	-	-	-	-	(120,368)
9543	A/P Sutter	-	-	-	-	-	-	-	-	-	(18,883)
9544	A/P Kaiser	-	-	-	-	-	-	-	-	-	122,969
9545	A/P Aetna	-	-	-	-	-	-	-	-	-	(63,393)
9547	A/P Delta Dental	-	-	-	-	-	-	-	-	-	(33,009)
9548	A/P Self Ins Vison	-	-	-	-	-	-	-	-	-	52
9549	A/P Anthem Life	-	-	-	-	-	-	-	-	-	14,163
9550	A/P Kaiser - Mult Sites	-	-	-	-	-	-	-	-	-	(3,416)
9551	A/P Retiree First	-	-	-	-	-	-	-	-	-	(3,631)
9552	A/P CSESAP Summer Asst Prog	-	-	-	-	-	-	-	-	-	573,839
9553	UHC Sig Alli HMO	-	-	-	-	-	-	-	-	-	95,593
9554	UHC Sig Value HMO	-	-	-	-	-	-	-	-	-	144,298
9578	AP WC Prem	-	-	-	-	-	-	-	-	-	(240,601)
9590	Due to Grantor Agencies	-	-	-	-	-	-	-	-	-	-
9610	Due to Other Funds	-	-	-	-	-	-	-	-	-	505,000
9650	Deferred Revenue	-	-	-	-	-	-	143,937	-	-	498,709
9663	Net Pension Liability	-	-	-	-	-	-	-	-	-	-
9690	Deferred inflows of resources	-	-	7,949,262	-	-	-	-	-	-	7,949,262
	TOTAL LIABILITIES	78	67,233	8,672,891	5,116,713	3,163	246,669	260,032	-	-	22,632,975
											-
	TOTAL FUND BALANCE	101,430	7,701,944	2,338,193	57,796,115	2,693,903	6,527,781	487,970	-	46,043	99,335,144
											99,335,144

MULTI-YEAR PROJECTION (MYP)	2025-2026	2026-2027	2027-2028	2028-2029
UNAUDITED BEGINNING FUND BALANCE, 7/1	33,001,444	\$ 21,641,764	\$ 21,338,433	\$ 23,069,442
TOTAL REVENUE	254,400,371	267,089,925	255,950,243	264,995,273
TOTAL EXPENDITURES	265,760,051	267,393,256	254,219,234	253,899,959
REVENUE LESS EXPENDITURES	(11,359,680)	(303,331)	1,731,009	11,095,313
ESTIMATED ENDING FUND BALANCE	21,641,764	21,338,433	23,069,442	34,164,755
<i>COMPONENTS OF ENDING BALANCE (GASB 54):</i>				
Nonspendable & Restricted Program's Carryover	13,299,614	8,556,684	11,361,106	12,619,549
3% Reserve for Economic Uncertainties	7,947,998	7,850,948	7,626,577	7,616,999
Additional Board Reserve/Unrestricted Assigned	394,152	4,930,801	4,081,759	13,928,207
Total Reserve	8,342,150	12,781,749	11,708,336	21,545,206
Reserve Total %	3.14%	4.78%	4.61%	8.49%
Unassigned Fund Balance	0	0	0	0

CUPERTINO EDUCATIONAL ENDOWMENT FOUNDATION (CEEF) GRANTS				
		1985-2025		
		Cumulative	2025-2026	Grand Total
		Grants	Grant	
SCHOOL SITE				
Instructional Materials/Staff Development	\$	1,437,624	\$	1,437,624
Grants for Teacher Initiated Projects		304,122	140,003	444,125
School Libraries		192,927		192,927
Arts & Technology Funds		1,658,227		1,658,227
Visual & Performing Arts		2,409,345	86,410	2,495,755
K-3 Classroom Music Funds		1,197,402		1,197,402
Whole Child Material		18,000		18,000
Middle School Music		125,000		125,000
Middle School Electives		30,000	100,000	130,000
Great Schools Week		44,966		44,966
School Safety Grant		6,800		6,800
School Literacy Books		93,000		93,000
STEM - Segdwick		1,200		1,200
Portrait of a Learner		25,000		25,000
5k run		1,000	2,000	3,000
TK Materials (Tinkerboxes)		16,500	0	16,500
Lamson Award		0	800	800
Yosemite		0	40,000	40,000
Total School Grants		7,561,113	369,213	7,930,326
DISTRICTWIDE				
Arts		253,000		253,000
After School Sports		41,000	40,000	81,000
CUSD 25		248,723		248,723
Disaster Preparedness Training		34,700		34,700
Diversity Staff Development/Literature		30,000		30,000
Guided Learning Center Pilot		180,000		180,000
Instructional Media Support		120,000		120,000
Classroom Books		175,000		175,000
Leadership Training		42,500		42,500
Language Arts Curriculum Development		85,000		85,000
4-5 Music Program		4,591,000		4,591,000
Parent Education		51,000		51,000
Physical Education Support		117,000		117,000
Summer Institutes		451,000		451,000
Science		352,200	40,000	392,200
Staff Development		57,000		57,000
RAFT memberships for teachers		9,000		9,000
Technology		496,500		496,500
District Math & Literacy Program		27,000		27,000
Classroom Support		18,000		18,000
Information Literacy Resource Teacher		214,000		214,000
Teacher Workshops in writing		32,000		32,000
Math Initiative		157,621		157,621
Innovator Award		37,000		37,000
Materials for Special Edu		7,000		7,000
Literacy		8,200		8,200
Mandarin Immersion Program		84,002		84,002
Mental Health Training - Speaker		2,000		2,000
Miscellaneous		19,536	4,600	24,136
School specific grants		5,500		5,500
Special Olympics		3,600	3,686	7,286
STEAM		300,000		300,000
Teachers Computer Monitor for Remote Teaching		46,000		46,000
Total District Grants	\$	8,296,082	\$ 88,286	\$ 8,384,368

Unaudited Actuals 5 Year Historical Comparison

General Fund - Unrestricted	2021-2022		2022-2023		2023-2024		2024-2025		2025-2026
	TOTAL FUNDS		TOTAL FUNDS		TOTAL FUNDS		TOTAL FUNDS		TOTAL FUNDS
Beginning Fund Balance - July 1	34,250,477		32,836,327		47,005,558		31,641,096		15,977,739
LCFF Sources	147,464,012		163,998,186		156,558,068		176,061,449		180,079,175
Federal Revenues	-		-		-		-		-
Other State Revenues	3,313,641		4,538,950		3,983,061		3,946,436		4,277,664
Other Local Revenues	8,562,110		12,519,740		6,182,033		4,564,442		5,897,464
Other Financing	(27,711,554)		(24,671,394)		(24,946,900)		(30,479,851)		(31,310,035)
Grand Total Revenue	131,628,210		156,385,482		141,776,262		154,092,476		158,944,268
Certificated Salaries	74,705,275		76,735,581		84,570,461		84,715,534		89,365,374
Classified Salaries	16,745,608		18,654,963		21,974,319		23,790,686		25,003,175
Employee Benefits	28,381,685		31,648,138		38,108,131		41,109,625		44,000,117
Books and Supplies	5,362,363		5,691,970		4,939,727		3,617,537		3,282,146
Services and Other Operating Expenditures	7,935,520		9,957,662		8,931,089		9,212,290		2,178,527
Capital Outlay	250,388		359,783		220,009		721,116		17,995
Transfers of Indirect/Direct Support Costs	205,479		179,867		166,852		8,275,466		3,123,679
Debt Service	(543,959)		(572,295)		(1,353,467)		(2,066,290)		(1,065,498)
Total Expenditures	133,042,359		142,655,668		157,557,122		169,375,965		165,905,515
Revenue Less Expenditures	(1,414,149)		13,729,814		(15,780,860)		(15,283,489)		(6,961,247)
Total Estimated Ending Balance - June 30	32,836,327		46,566,142		31,224,698		16,357,608		9,016,492

Components of Ending Fund Balance:

Nonspendable Revolving Cash	\$ 75,000		\$ 75,000		\$ 75,000		\$ 700		\$ 700	
Stores	\$ 369,232		\$ 381,396		\$ 365,860		\$ 320,093		\$ 323,427	
Prepaid	\$ 271,066		\$ 246,377		\$ 580,170		\$ 251,252		\$ -	
Restricted	\$ -		\$ -		\$ -		\$ -		\$ -	
Other Assigned/Carryover	\$ 12,153,397		\$ 24,796,145		\$ 6,584,703		\$ 431,630		\$ 350,215	
Reserve for Economic Uncertainties	\$ 5,990,289	3.00%	\$ 6,320,167	3.00%	\$ 7,189,762	3.00%	\$ 8,035,216	3.00%	\$ 7,947,998	3.00%
Additional Board Reserve	\$ 13,977,343	7.00%	\$ 14,747,056	7.00%	\$ 16,429,205	6.86%	\$ 7,318,715	2.73%	\$ 394,153	0.16%
Total	\$ 32,836,327		\$ 46,566,141		\$ 31,224,699		\$ 16,357,608		\$ 9,016,492	

Unaudited Actuals 5 Year Comparison

General Fund - Restricted	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	TOTAL FUNDS	TOTAL FUNDS	TOTAL FUNDS	TOTAL FUNDS	TOTAL FUNDS
Beginning Fund Balance - July 1	9,113,426	13,033,386	24,898,110	28,094,162	17,023,705
LCFF Sources	9,273,311	11,732,841	9,336,951	8,833,450	9,040,159
Federal Revenues	6,618,862	6,820,141	6,548,088	4,709,465	4,069,056
Other State Revenues	19,030,748	27,704,777	22,572,154	19,532,561	25,532,852
Other Local Revenues	5,273,461	6,416,123	10,729,181	10,547,993	13,160,686
Other Financing	30,357,539	27,207,407	36,111,293	43,770,639	43,653,350
Grand Total Revenue	70,553,920	79,881,290	85,297,666	87,394,109	95,456,103
Certificated Salaries	13,711,794	13,886,081	16,810,584	22,029,459	20,535,090
Classified Salaries	18,250,504	18,636,546	20,821,903	24,405,301	24,991,082
Employee Benefits	20,466,707	19,559,296	23,513,807	28,785,658	29,595,410
Books and Supplies	5,319,009	4,114,678	5,763,122	5,214,811	4,218,039
Services and Other Operating Expenditures	8,199,711	11,146,983	13,861,767	14,170,311	16,216,292
Capital Outlay	290,611	272,121	237,665	1,702,887	2,692,500
Transfers of Indirect/Direct Support Costs	-	-	-	446,739	-
Debt Service	395,624	400,861	1,092,767	1,709,397	1,606,125
Total Expenditures	66,633,960	68,016,567	82,101,614	98,464,565	99,854,536
Revenue Less Expenditures	3,919,960	11,864,723	3,196,052	(11,070,457)	(4,398,434)
Total Estimated Ending Balance - June 30	13,033,386	24,898,110	28,094,162	17,023,706	12,625,272

Components of Ending Fund Balance:

Nonspendable Revolving Cash	-	-	-	-	-
Stores	-	-	-	-	-
Prepaid	108,404	1,335,843	2,628,147	1,045,148	-
Restricted	12,924,982	23,562,267	25,466,016	15,978,557	12,625,272
Other Assigned/Carryover	-	-	-	-	-
Reserve for Economic Uncertainties	-	-	-	-	-
Additional Board Reserve	-	-	-	-	-
Total	\$ 13,033,386	\$ 24,898,110	\$ 28,094,162	\$ 17,023,706	\$ 12,625,272

2023-2024 Unaudited Actuals 5 Year Historical Comparison

General Fund - Total	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS
Beginning Fund Balance - July 1	43,363,902	45,869,713	71,903,668	59,735,259	33,001,444
LCFF Sources	156,737,323	175,731,026	165,895,018	184,894,899	189,119,334
Federal Revenues	6,618,861	6,820,141	6,548,087	4,709,465	4,069,056
Other State Revenues	22,344,388	32,243,727	26,555,214	23,478,998	29,810,516
Other Local Revenues	13,835,570	18,935,863	16,911,213	15,112,435	19,058,150
Other Financing	2,645,985	2,536,012	11,164,393	13,290,788	12,343,315
Grand Total Revenue	202,182,127	236,266,769	227,073,925	241,486,585	254,400,371
Certificated Salaries	88,417,069	90,621,661	101,381,045	106,744,993	109,900,464
Classified Salaries	34,996,111	37,291,509	42,796,222	48,195,987	49,994,257
Employee Benefits	48,848,392	51,207,433	61,621,937	69,895,283	73,595,527
Books and Supplies	10,681,371	9,806,648	10,702,848	8,832,348	7,500,185
Services and Other Operating Expenditures	16,135,230	21,104,644	22,792,855	23,382,601	18,394,818
Capital Outlay	540,999	631,903	457,674	2,424,003	2,710,495
Transfers of Indirect/Direct Support Costs	(148,335)	(171,434)	(260,699)	9,984,864	3,123,679
Debt Service	205,479	179,866	166,851	(1,619,551)	540,627
Total Expenditures	199,676,316	210,672,230	239,658,733	267,840,528	265,760,051
Revenue Less Expenditures	2,505,811	25,594,539	(12,584,808)	(26,353,947)	(11,359,680)
Total Estimated Ending Balance - June 30	45,869,713	71,464,252	59,318,860	33,381,313	21,641,764

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2025-26 Unaudited Actuals	2026-27 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund	G	
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources	8010-8099		180,079,174.99	9,040,159.00	189,119,333.99	185,004,192.00	10,202,376.00	195,206,568.00	3.2%
2) Federal Revenue	8100-8299		0.00	4,069,056.24	4,069,056.24	0.00	4,911,724.00	4,911,724.00	20.7%
3) Other State Revenue	8300-8599		4,277,663.66	25,532,852.06	29,810,515.72	3,864,599.00	28,282,197.00	32,146,796.00	7.8%
4) Other Local Revenue	8600-8799		5,897,464.46	13,160,685.63	19,058,150.09	3,780,000.00	11,293,510.00	15,073,510.00	-20.9%
5) TOTAL, REVENUES			190,254,303.11	51,802,752.93	242,057,056.04	192,648,791.00	54,689,807.00	247,338,598.00	2.2%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		89,365,374.39	20,535,089.53	109,900,463.92	88,111,871.00	17,884,831.00	105,996,702.00	-3.6%
2) Classified Salaries	2000-2999		25,003,174.80	24,991,081.80	49,994,256.60	23,244,273.00	24,458,003.00	47,702,276.00	-4.6%
3) Employee Benefits	3000-3999		44,000,116.94	29,595,410.08	73,595,527.02	43,577,716.00	29,745,256.00	73,322,972.00	-0.4%
4) Books and Supplies	4000-4999		3,282,146.14	4,218,038.85	7,500,184.99	4,257,817.00	4,947,778.00	9,205,595.00	22.7%
5) Services and Other Operating Expenditures	5000-5999		2,178,526.51	16,216,291.57	18,394,818.08	1,997,687.00	21,467,789.00	23,465,476.00	27.6%
6) Capital Outlay	6000-6999		17,995.05	2,692,499.58	2,710,494.63	56,080.00	319,569.00	375,649.00	-86.1%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		3,123,679.38	0.00	3,123,679.38	1,942,397.00	0.00	1,942,397.00	-37.8%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(1,065,498.46)	779,325.01	(286,173.45)	(1,010,320.00)	692,509.00	(317,811.00)	11.1%
9) TOTAL, EXPENDITURES			165,905,514.75	99,027,736.42	264,933,251.17	162,177,521.00	99,515,735.00	261,693,256.00	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			24,348,788.36	(47,224,983.49)	(22,876,195.13)	30,471,270.00	(44,825,928.00)	(14,354,658.00)	-37.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		4,585,319.66	7,757,995.03	12,343,314.69	6,074,000.00	7,977,327.00	14,051,327.00	13.8%
b) Transfers Out	7600-7629		0.00	826,800.00	826,800.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(35,895,354.94)	35,895,354.94	0.00	(32,461,904.00)	32,461,904.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,310,035.28)	42,826,549.97	11,516,514.69	(26,387,904.00)	40,439,231.00	14,051,327.00	22.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,961,246.92)	(4,398,433.52)	(11,359,680.44)	4,083,366.00	(4,386,697.00)	(303,331.00)	-97.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		16,357,607.51	17,023,705.39	33,381,312.90	9,016,492.13	12,625,271.87	21,641,764.00	-35.2%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			16,357,607.51	17,023,705.39	33,381,312.90	9,016,492.13	12,625,271.87	21,641,764.00	-35.2%
d) Other Restatements		9795	(379,868.46)	0.00	(379,868.46)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,977,739.05	17,023,705.39	33,001,444.44	9,016,492.13	12,625,271.87	21,641,764.00	-34.4%
2) Ending Balance, June 30 (E + F1e)			9,016,492.13	12,625,271.87	21,641,764.00	13,099,858.13	8,238,574.87	21,338,433.00	-1.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	700.00	0.00	700.00	700.00	0.00	700.00	0.0%
Stores		9712	323,427.01	0.00	323,427.01	317,410.00	0.00	317,410.00	-1.9%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	12,625,271.87	12,625,271.87	0.00	10,057,723.80	10,057,723.80	-20.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	350,215.00	0.00	350,215.00	0.00	0.00	0.00	-100.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,947,998.00	0.00	7,947,998.00	7,850,947.68	0.00	7,850,947.68	-1.2%
Unassigned/Unappropriated Amount		9790	394,152.12	0.00	394,152.12	4,930,800.45	(1,819,148.93)	3,111,651.52	689.5%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	11,857,297.01	7,973,537.17	19,830,834.18				
1) Fair Value Adjustment to Cash in County Treasury		9111	830.67	1,267.42	2,098.09				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	700.00	0.00	700.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	2,449,050.24	1,341,946.20	3,790,996.44				
4) Due from Grantor Government		9290	0.00	3,809,711.43	3,809,711.43				
5) Due from Other Funds		9310	505,000.00	0.00	505,000.00				
6) Stores		9320	323,427.01	0.00	323,427.01				
7) Prepaid Expenditures		9330	114,924.15	1,530,268.63	1,645,192.78				
8) Other Current Assets		9340	0.00	0.00	0.00				

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			15,251,229.08	14,656,730.85	29,907,959.93				
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	5,555,456.24	1,850,967.47	7,406,423.71				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	505,000.00	0.00	505,000.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	174,280.71	180,491.51	354,772.22				
6) TOTAL, LIABILITIES			6,234,736.95	2,031,458.98	8,266,195.93				
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)			9,016,492.13	12,625,271.87	21,641,764.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	13,041,705.00	0.00	13,041,705.00	13,041,704.00	0.00	13,041,704.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,617,366.00	0.00	2,617,366.00	2,615,060.00	0.00	2,615,060.00	-0.1%
State Aid - Prior Years		8019	320.00	0.00	320.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	368,878.16	0.00	368,878.16	371,316.00	0.00	371,316.00	0.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	152,188,438.99	0.00	152,188,438.99	159,977,345.00	0.00	159,977,345.00	5.1%
Unsecured Roll Taxes		8042	8,008,726.71	0.00	8,008,726.71	7,068,337.00	0.00	7,068,337.00	-11.7%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	3,864,137.13	0.00	3,864,137.13	2,000,000.00	0.00	2,000,000.00	-48.2%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			180,089,571.99	0.00	180,089,571.99	185,073,762.00	0.00	185,073,762.00	2.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(10,397.00)	0.00	(10,397.00)	(69,570.00)	0.00	(69,570.00)	569.1%
Property Taxes Transfers		8097	0.00	9,040,159.00	9,040,159.00	0.00	10,202,376.00	10,202,376.00	12.9%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			180,079,174.99	9,040,159.00	189,119,333.99	185,004,192.00	10,202,376.00	195,206,568.00	3.2%
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	2,865,922.13	2,865,922.13	0.00	3,219,508.00	3,219,508.00	12.3%
Special Education Discretionary Grants		8182	0.00	245,459.00	245,459.00	0.00	234,098.00	234,098.00	-4.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		321,932.61	321,932.61		423,263.00	423,263.00	31.5%
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		208,211.13	208,211.13		378,746.00	378,746.00	81.9%
Title III, Immigrant Student Program	4201	8290		141,851.60	141,851.60		230,929.00	230,929.00	62.8%
Title III, English Learner Program	4203	8290		263,378.52	263,378.52		396,592.00	396,592.00	50.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		22,301.25	22,301.25		28,588.00	28,588.00	28.2%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	4,069,056.24	4,069,056.24	0.00	4,911,724.00	4,911,724.00	20.7%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	511,033.00	0.00	511,033.00	514,225.00	0.00	514,225.00	0.6%
Lottery - Unrestricted and Instructional Materials		8560	2,674,928.16	1,205,794.90	3,880,723.06	2,440,740.00	1,053,372.00	3,494,112.00	-10.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		4,694,486.00	4,694,486.00		5,355,870.00	5,355,870.00	14.1%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		1,901,128.00	1,901,128.00		1,899,780.00	1,899,780.00	-0.1%
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	1,091,702.50	17,731,443.16	18,823,145.66	909,634.00	19,973,175.00	20,882,809.00	10.9%
TOTAL, OTHER STATE REVENUE			4,277,663.66	25,532,852.06	29,810,515.72	3,864,599.00	28,282,197.00	32,146,796.00	7.8%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	106,107.99	0.00	106,107.99	100,000.00	0.00	100,000.00	-5.8%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,110,503.52	0.00	3,110,503.52	1,580,000.00	0.00	1,580,000.00	-49.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	362,084.06	241,850.94	603,935.00	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%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,954,427.73	0.00	1,954,427.73	1,900,000.00	0.00	1,900,000.00	-2.8%
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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	351,759.16	12,254,321.69	12,606,080.85	200,000.00	10,902,561.00	11,102,561.00	-11.9%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	12,582.00	0.00	12,582.00	0.00	0.00	0.00	-100.0%
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		664,513.00	664,513.00		390,949.00	390,949.00	-41.2%
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			5,897,464.46	13,160,685.63	19,058,150.09	3,780,000.00	11,293,510.00	15,073,510.00	-20.9%
TOTAL, REVENUES			190,254,303.11	51,802,752.93	242,057,056.04	192,648,791.00	54,689,807.00	247,338,598.00	2.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	76,576,400.75	16,389,765.39	92,966,166.14	75,498,794.00	14,906,251.00	90,405,045.00	-2.8%
Certificated Pupil Support Salaries		1200	2,144,595.72	2,487,858.16	4,632,453.88	3,133,181.00	1,619,391.00	4,752,572.00	2.6%
Certificated Supervisors' and Administrators' Salaries		1300	10,125,301.11	1,461,734.98	11,587,036.09	8,950,626.00	1,305,789.00	10,256,415.00	-11.5%
Other Certificated Salaries		1900	519,076.81	195,731.00	714,807.81	529,270.00	53,400.00	582,670.00	-18.5%
TOTAL, CERTIFICATED SALARIES			89,365,374.39	20,535,089.53	109,900,463.92	88,111,871.00	17,884,831.00	105,996,702.00	-3.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,969,018.20	14,563,073.45	16,532,091.65	1,511,827.00	14,070,575.00	15,582,402.00	-5.7%
Classified Support Salaries		2200	11,388,104.14	6,326,449.06	17,714,553.20	10,577,026.00	6,572,948.00	17,149,974.00	-3.2%
Classified Supervisors' and Administrators' Salaries		2300	2,564,554.98	2,065,578.86	4,630,133.84	2,693,846.00	1,893,960.00	4,587,806.00	-0.9%
Clerical, Technical and Office Salaries		2400	8,306,240.14	1,110,664.39	9,416,904.53	7,755,422.00	990,483.00	8,745,905.00	-7.1%
Other Classified Salaries		2900	775,257.34	925,316.04	1,700,573.38	706,152.00	930,037.00	1,636,189.00	-3.8%
TOTAL, CLASSIFIED SALARIES			25,003,174.80	24,991,081.80	49,994,256.60	23,244,273.00	24,458,003.00	47,702,276.00	-4.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	16,709,430.44	14,085,528.67	30,794,959.11	16,668,715.00	14,156,352.00	30,825,067.00	0.1%
PERS		3201-3202	6,133,075.32	5,973,570.43	12,106,645.75	6,248,894.00	5,975,950.00	12,224,844.00	1.0%
OASDI/Medicare/Alternative		3301-3302	3,249,322.29	2,158,740.69	5,408,062.98	3,262,022.00	2,083,124.00	5,345,146.00	-1.2%
Health and Welfare Benefits		3401-3402	15,708,545.97	6,514,626.02	22,223,171.99	15,212,734.00	6,732,197.00	21,944,931.00	-1.3%
Unemployment Insurance		3501-3502	56,421.12	22,108.53	78,529.65	56,133.00	20,483.00	76,616.00	-2.4%
Workers' Compensation		3601-3602	2,143,321.80	840,835.74	2,984,157.54	2,129,218.00	777,150.00	2,906,368.00	-2.6%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			44,000,116.94	29,595,410.08	73,595,527.02	43,577,716.00	29,745,256.00	73,322,972.00	-0.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	211,865.43	211,865.43	42,000.00	2,000.00	44,000.00	-79.2%
Materials and Supplies		4300	3,112,417.54	3,565,429.73	6,677,847.27	4,148,817.00	4,256,391.00	8,405,208.00	25.9%
Noncapitalized Equipment		4400	169,728.60	440,743.69	610,472.29	67,000.00	689,387.00	756,387.00	23.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,282,146.14	4,218,038.85	7,500,184.99	4,257,817.00	4,947,778.00	9,205,595.00	22.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,733,041.11	2,733,041.11	0.00	2,112,833.00	2,112,833.00	-22.7%
Travel and Conferences		5200	51,991.70	111,895.68	163,887.38	95,600.00	57,350.00	152,950.00	-6.7%
Dues and Memberships		5300	39,897.40	12,665.00	52,562.40	51,750.00	1,000.00	52,750.00	0.4%
Insurance		5400 - 5499	(319,368.95)	0.00	(319,368.95)	2,331,000.00	0.00	2,331,000.00	-829.9%
Operations and Housekeeping Services		5500	3,452,596.17	67,200.00	3,519,796.17	4,174,410.00	68,000.00	4,242,410.00	20.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,203,400.05	99,509.54	1,302,909.59	1,277,307.00	853,812.00	2,131,119.00	63.6%
Transfers of Direct Costs		5710	(4,250,777.36)	4,250,777.36	0.00	(8,491,891.00)	8,491,891.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(31,524.00)	52,903.31	21,379.31	(30,433.00)	26,410.00	(4,023.00)	-118.8%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	1,826,329.98	8,888,249.19	10,714,579.17	2,332,694.00	9,856,488.00	12,189,182.00	13.8%
Communications		5900	205,981.52	50.38	206,031.90	257,250.00	5.00	257,255.00	24.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,178,526.51	16,216,291.57	18,394,818.08	1,997,687.00	21,467,789.00	23,465,476.00	27.6%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	53,000.00	53,000.00	New
Buildings and Improvements of Buildings		6200	0.00	2,606,460.00	2,606,460.00	0.00	266,569.00	266,569.00	-89.8%
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	11,573.65	76,744.63	88,318.28	31,080.00	0.00	31,080.00	-64.8%
Equipment Replacement		6500	6,421.40	9,294.95	15,716.35	25,000.00	0.00	25,000.00	59.1%
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, CAPITAL OUTLAY			17,995.05	2,692,499.58	2,710,494.63	56,080.00	319,569.00	375,649.00	-86.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	1,460,500.00	0.00	1,460,500.00	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	1,663,179.38	0.00	1,663,179.38	1,942,397.00	0.00	1,942,397.00	16.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,123,679.38	0.00	3,123,679.38	1,942,397.00	0.00	1,942,397.00	-37.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(779,325.01)	779,325.01	0.00	(692,509.00)	692,509.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(286,173.45)	0.00	(286,173.45)	(317,811.00)	0.00	(317,811.00)	11.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,065,498.46)	779,325.01	(286,173.45)	(1,010,320.00)	692,509.00	(317,811.00)	11.1%
TOTAL, EXPENDITURES			165,905,514.75	99,027,736.42	264,933,251.17	162,177,521.00	99,515,735.00	261,693,256.00	-1.2%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	4,585,319.66	7,757,995.03	12,343,314.69	6,074,000.00	7,977,327.00	14,051,327.00	13.8%
(a) TOTAL, INTERFUND TRANSFERS IN			4,585,319.66	7,757,995.03	12,343,314.69	6,074,000.00	7,977,327.00	14,051,327.00	13.8%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	826,800.00	826,800.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	826,800.00	826,800.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(35,895,354.94)	35,895,354.94	0.00	(32,461,904.00)	32,461,904.00	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			(35,895,354.94)	35,895,354.94	0.00	(32,461,904.00)	32,461,904.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

DescriptionResource CodesObject Codes			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(31,310,035.28)	42,826,549.97	11,516,514.69	(26,387,904.00)	40,439,231.00	14,051,327.00	22.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	180,079,174.99	9,040,159.00	189,119,333.99	185,004,192.00	10,202,376.00	195,206,568.00	3.2%
2) Federal Revenue		8100-8299	0.00	4,069,056.24	4,069,056.24	0.00	4,911,724.00	4,911,724.00	20.7%
3) Other State Revenue		8300-8599	4,277,663.66	25,532,852.06	29,810,515.72	3,864,599.00	28,282,197.00	32,146,796.00	7.8%
4) Other Local Revenue		8600-8799	5,897,464.46	13,160,685.63	19,058,150.09	3,780,000.00	11,293,510.00	15,073,510.00	-20.9%
5) TOTAL, REVENUES			190,254,303.11	51,802,752.93	242,057,056.04	192,648,791.00	54,689,807.00	247,338,598.00	2.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	103,967,743.10	71,531,442.38	175,499,185.48	98,715,829.00	76,709,772.00	175,425,601.00	0.0%
2) Instruction - Related Services	2000-2999		22,713,244.10	7,545,808.95	30,259,053.05	21,141,344.00	6,535,979.00	27,677,323.00	-8.5%
3) Pupil Services	3000-3999		10,976,621.25	7,751,509.14	18,728,130.39	11,453,944.00	6,324,574.00	17,778,518.00	-5.1%
4) Ancillary Services	4000-4999		62,947.45	414,663.93	477,611.38	172,306.00	478,952.00	651,258.00	36.4%
5) Community Services	5000-5999		355,286.64	0.00	355,286.64	345,691.00	0.00	345,691.00	-2.7%
6) Enterprise	6000-6999		(2,160,705.62)	0.00	(2,160,705.62)	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		13,039,297.19	2,353,150.69	15,392,447.88	13,948,766.00	2,136,019.00	16,084,785.00	4.5%
8) Plant Services	8000-8999		13,741,921.26	9,431,161.33	23,173,082.59	14,372,244.00	7,330,439.00	21,702,683.00	-6.3%
9) Other Outgo	9000-9999		3,209,159.38	0.00	3,209,159.38	2,027,397.00	0.00	2,027,397.00	-36.8%
10) TOTAL, EXPENDITURES			165,905,514.75	99,027,736.42	264,933,251.17	162,177,521.00	99,515,735.00	261,693,256.00	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			24,348,788.36	(47,224,983.49)	(22,876,195.13)	30,471,270.00	(44,825,928.00)	(14,354,658.00)	-37.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	4,585,319.66	7,757,995.03	12,343,314.69	6,074,000.00	7,977,327.00	14,051,327.00	13.8%
b) Transfers Out		7600-7629	0.00	826,800.00	826,800.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(35,895,354.94)	35,895,354.94	0.00	(32,461,904.00)	32,461,904.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,310,035.28)	42,826,549.97	11,516,514.69	(26,387,904.00)	40,439,231.00	14,051,327.00	22.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,961,246.92)	(4,398,433.52)	(11,359,680.44)	4,083,366.00	(4,386,697.00)	(303,331.00)	-97.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	16,357,607.51	17,023,705.39	33,381,312.90	9,016,492.13	12,625,271.87	21,641,764.00	-35.2%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,357,607.51	17,023,705.39	33,381,312.90	9,016,492.13	12,625,271.87	21,641,764.00	-35.2%
d) Other Restatements		9795	(379,868.46)	0.00	(379,868.46)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,977,739.05	17,023,705.39	33,001,444.44	9,016,492.13	12,625,271.87	21,641,764.00	-34.4%
2) Ending Balance, June 30 (E + F1e)			9,016,492.13	12,625,271.87	21,641,764.00	13,099,858.13	8,238,574.87	21,338,433.00	-1.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	700.00	0.00	700.00	700.00	0.00	700.00	0.0%
Stores		9712	323,427.01	0.00	323,427.01	317,410.00	0.00	317,410.00	-1.9%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	12,625,271.87	12,625,271.87	0.00	10,057,723.80	10,057,723.80	-20.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	350,215.00	0.00	350,215.00	0.00	0.00	0.00	-100.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,947,998.00	0.00	7,947,998.00	7,850,947.68	0.00	7,850,947.68	-1.2%
Unassigned/Unappropriated Amount		9790	394,152.12	0.00	394,152.12	4,930,800.45	(1,819,148.93)	3,111,651.52	689.5%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	5,249,437.96	5,708,283.96
6300	Lottery: Instructional Materials	1,566,972.47	1,744,068.47
6500	Special Education	18,666.31	42,529.31
6546	Mental Health-Related Services	161,662.07	0.00
6547	Special Education Early Intervention Preschool Grant	26,647.64	26,647.64
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	2,090,880.94	441,525.94
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	61,319.78	61,319.78
7311	Classified School Employee Professional Development Block Grant	18,631.94	3,631.94
7415	Classified School Employee Summer Assistance Program	22.51	22.51
7435	Learning Recovery Emergency Block Grant	331,036.00	0.00
7810	Other Restricted State	159,519.40	.40
9010	Other Restricted Local	2,940,474.85	2,029,693.85
Total, Restricted Balance		12,625,271.87	10,057,723.80

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	93,963.43	25,000.00	-73.4%
5) TOTAL, REVENUES			93,963.43	25,000.00	-73.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	505.00	0.00	-100.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	59.96	0.00	-100.0%
4) Books and Supplies		4000-4999	77,376.31	25,000.00	-67.7%
5) Services and Other Operating Expenditures		5000-5999	42,921.67	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			120,862.94	25,000.00	-79.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(26,899.51)	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)			(26,899.51)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	128,329.97	101,430.46	-21.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			128,329.97	101,430.46	-21.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			128,329.97	101,430.46	-21.0%
2) Ending Balance, June 30 (E + F1e)			101,430.46	101,430.46	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	101,430.46	101,430.46	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
a) in County Treasury		9110	101,499.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	9.14		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			101,508.81		
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	78.35		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			78.35		
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)			101,430.46		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(142.01)	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	94,105.44	25,000.00	-73.4%
TOTAL, REVENUES			93,963.43	25,000.00	-73.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	505.00	0.00	-100.0%
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			505.00	0.00	-100.0%
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	42.98	0.00	-100.0%

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	7.32	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	.25	0.00	-100.0%
Workers' Compensation		3601-3602	9.41	0.00	-100.0%
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			59.96	0.00	-100.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	77,376.31	25,000.00	-67.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			77,376.31	25,000.00	-67.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	300.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	775.61	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	41,846.06	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			42,921.67	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			120,862.94	25,000.00	-79.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	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	93,963.43	25,000.00	-73.4%
5) TOTAL, REVENUES			93,963.43	25,000.00	-73.4%
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		120,862.94	25,000.00	-79.3%
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			120,862.94	25,000.00	-79.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(26,899.51)	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)			(26,899.51)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	128,329.97	101,430.46	-21.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			128,329.97	101,430.46	-21.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			128,329.97	101,430.46	-21.0%
2) Ending Balance, June 30 (E + F1e)			101,430.46	101,430.46	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	101,430.46	101,430.46	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
8210	Student Activity Funds	101,430.46	101,430.46
Total, Restricted Balance		101,430.46	101,430.46

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	1,637,291.67	1,600,000.00	-2.3%
3) Other State Revenue		8300-8599	8,352,107.72	8,300,000.00	-0.6%
4) Other Local Revenue		8600-8799	352,438.73	163,500.00	-53.6%
5) TOTAL, REVENUES			10,341,838.12	10,063,500.00	-2.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,797,645.74	4,196,622.00	10.5%
3) Employee Benefits		3000-3999	1,794,633.57	2,001,588.00	11.5%
4) Books and Supplies		4000-4999	3,360,543.41	4,391,600.00	30.7%
5) Services and Other Operating Expenditures		5000-5999	417,317.40	611,678.00	46.6%
6) Capital Outlay		6000-6999	399,983.12	150,000.00	-62.5%
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	286,173.45	317,811.00	11.1%
9) TOTAL, EXPENDITURES			10,056,296.69	11,669,299.00	16.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			285,541.43	(1,605,799.00)	-662.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			285,541.43	(1,605,799.00)	-662.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,416,402.99	7,701,944.42	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,416,402.99	7,701,944.42	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,416,402.99	7,701,944.42	3.9%
2) Ending Balance, June 30 (E + F1e)			7,701,944.42	6,096,145.42	-20.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	259.00	0.00	-100.0%
Stores		9712	173,233.81	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	7,528,451.61	6,096,145.42	-19.0%
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	7,298,382.10		
1) Fair Value Adjustment to Cash in County Treasury		9111	657.68		
b) in Banks		9120	5,000.00		
c) in Revolving Cash Account		9130	259.00		
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	64,955.02		
4) Due from Grantor Government		9290	226,689.82		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	173,233.81		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7,769,177.43		
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	67,233.01		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			67,233.01		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			7,701,944.42		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,637,291.67	1,600,000.00	-2.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,637,291.67	1,600,000.00	-2.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	8,352,107.72	8,300,000.00	-0.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,352,107.72	8,300,000.00	-0.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	1,320.00	5,000.00	278.8%
Food Service Sales		8634	1,386.27	4,500.00	224.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	255,105.35	144,000.00	-43.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	78,481.19	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	16,145.92	10,000.00	-38.1%
TOTAL, OTHER LOCAL REVENUE			352,438.73	163,500.00	-53.6%
TOTAL, REVENUES			10,341,838.12	10,063,500.00	-2.7%
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	2,574,054.62	2,914,667.00	13.2%
Classified Supervisors' and Administrators' Salaries		2300	961,946.59	989,529.00	2.9%
Clerical, Technical and Office Salaries		2400	261,644.53	292,426.00	11.8%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			3,797,645.74	4,196,622.00	10.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	930,070.83	1,025,115.00	10.2%
OASDI/Medicare/Alternative		3301-3302	279,539.23	310,329.00	11.0%
Health and Welfare Benefits		3401-3402	512,387.57	585,874.00	14.3%
Unemployment Insurance		3501-3502	1,854.13	2,054.00	10.8%
Workers' Compensation		3601-3602	70,781.81	78,216.00	10.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,794,633.57	2,001,588.00	11.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	438,628.01	486,600.00	10.9%
Noncapitalized Equipment		4400	26,287.79	175,000.00	565.7%
Food		4700	2,895,627.61	3,730,000.00	28.8%
TOTAL, BOOKS AND SUPPLIES			3,360,543.41	4,391,600.00	30.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,832.52	42,000.00	620.1%
Dues and Memberships		5300	1,555.05	2,000.00	28.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	10,129.31	12,000.00	18.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	135,568.31	220,000.00	62.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(55,356.22)	(26,410.00)	-52.3%
Professional/Consulting Services and Operating Expenditures		5800	319,075.38	361,088.00	13.2%
Communications		5900	513.05	1,000.00	94.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			417,317.40	611,678.00	46.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	345,125.39	50,000.00	-85.5%
Equipment		6400	16,546.53	0.00	-100.0%
Equipment Replacement		6500	38,311.20	100,000.00	161.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			399,983.12	150,000.00	-62.5%
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	286,173.45	317,811.00	11.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			286,173.45	317,811.00	11.1%
TOTAL, EXPENDITURES			10,056,296.69	11,669,299.00	16.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,637,291.67	1,600,000.00	-2.3%
3) Other State Revenue		8300-8599	8,352,107.72	8,300,000.00	-0.6%
4) Other Local Revenue		8600-8799	352,438.73	163,500.00	-53.6%
5) TOTAL, REVENUES			10,341,838.12	10,063,500.00	-2.7%
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		9,414,868.54	11,289,488.00	19.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		286,173.45	317,811.00	11.1%
8) Plant Services	8000-8999		355,254.70	62,000.00	-82.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,056,296.69	11,669,299.00	16.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			285,541.43	(1,605,799.00)	-662.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			285,541.43	(1,605,799.00)	-662.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,416,402.99	7,701,944.42	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,416,402.99	7,701,944.42	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,416,402.99	7,701,944.42	3.9%
2) Ending Balance, June 30 (E + F1e)			7,701,944.42	6,096,145.42	-20.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	259.00	0.00	-100.0%
Stores		9712	173,233.81	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	7,528,451.61	6,096,145.42	-19.0%
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	7,528,451.61	6,096,145.42
Total, Restricted Balance		7,528,451.61	6,096,145.42

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	3,187,725.37	5,200,000.00	63.1%
3) Other State Revenue		8300-8599	18,037.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	10,458,558.03	10,764,933.00	2.9%
5) TOTAL, REVENUES			13,664,320.40	15,964,933.00	16.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	319,760.63	170,826.00	-46.6%
3) Employee Benefits		3000-3999	134,753.02	103,758.00	-23.0%
4) Books and Supplies		4000-4999	1,982,520.83	1,103,767.00	-44.3%
5) Services and Other Operating Expenditures		5000-5999	1,371,364.64	3,403,077.00	148.2%
6) Capital Outlay		6000-6999	27,461,020.51	44,660,678.00	62.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	470,960.16	1,360,000.00	188.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			31,740,379.79	50,802,106.00	60.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,076,059.39)	(34,837,173.00)	92.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,945,720.40	14,051,327.00	28.4%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,945,720.40)	(14,051,327.00)	28.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(29,021,779.79)	(48,888,500.00)	68.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89,156,087.96	60,134,308.17	-32.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,156,087.96	60,134,308.17	-32.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,156,087.96	60,134,308.17	-32.6%
2) Ending Balance, June 30 (E + F1e)			60,134,308.17	11,245,808.17	-81.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	57,796,114.75	8,537,736.75	-85.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,338,193.42	2,708,071.42	15.8%
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	65,501,407.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	5,557.92		
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	684,599.91		
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	7,732,346.83		
10) TOTAL, ASSETS			73,923,911.99		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	5,840,342.17		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			5,840,342.17		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	7,949,261.65		
2) TOTAL, DEFERRED INFLOWS			7,949,261.65		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			60,134,308.17		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	3,187,725.37	5,200,000.00	63.1%
TOTAL, FEDERAL REVENUE			3,187,725.37	5,200,000.00	63.1%
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	18,037.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			18,037.00	0.00	-100.0%
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	6,643,374.24	10,096,037.00	52.0%
Interest		8660	3,764,822.68	668,896.00	-82.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	50,361.11	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			10,458,558.03	10,764,933.00	2.9%
TOTAL, REVENUES			13,664,320.40	15,964,933.00	16.8%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	61,249.16	52,950.00	-13.5%
Classified Supervisors' and Administrators' Salaries		2300	204,947.26	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	53,564.21	117,876.00	120.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			319,760.63	170,826.00	-46.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	53,875.05	0.00	-100.0%
PERS		3201-3202	27,876.13	45,098.00	61.8%
OASDI/Medicare/Alternative		3301-3302	11,639.80	12,551.00	7.8%
Health and Welfare Benefits		3401-3402	35,196.25	42,843.00	21.7%
Unemployment Insurance		3501-3502	159.05	82.00	-48.4%
Workers' Compensation		3601-3602	6,006.74	3,184.00	-47.0%
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			134,753.02	103,758.00	-23.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,660,332.66	1,103,767.00	-33.5%
Noncapitalized Equipment		4400	322,188.17	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,982,520.83	1,103,767.00	-44.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,325.00	7,400.00	1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	577.50	471,550.00	81,553.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,363,358.15	2,924,077.00	114.5%
Communications		5900	103.99	50.00	-51.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,371,364.64	3,403,077.00	148.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	7,341,549.95	26,595,901.00	262.3%
Buildings and Improvements of Buildings		6200	5,391,838.43	18,064,777.00	235.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	14,727,632.13	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			27,461,020.51	44,660,678.00	62.6%
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	37,055.15	0.00	-100.0%
Other Debt Service - Principal		7439	433,905.01	1,360,000.00	213.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			470,960.16	1,360,000.00	188.8%
TOTAL, EXPENDITURES			31,740,379.79	50,802,106.00	60.1%
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	10,945,720.40	14,051,327.00	28.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,945,720.40	14,051,327.00	28.4%

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	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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)			(10,945,720.40)	(14,051,327.00)	28.4%

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	3,187,725.37	5,200,000.00	63.1%
3) Other State Revenue		8300-8599	18,037.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	10,458,558.03	10,764,933.00	2.9%
5) TOTAL, REVENUES			13,664,320.40	15,964,933.00	16.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		31,269,419.63	49,442,106.00	58.1%
9) Other Outgo	9000-9999	Except 7600-7699	470,960.16	1,360,000.00	188.8%
10) TOTAL, EXPENDITURES			31,740,379.79	50,802,106.00	60.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(18,076,059.39)	(34,837,173.00)	92.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,945,720.40	14,051,327.00	28.4%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,945,720.40)	(14,051,327.00)	28.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(29,021,779.79)	(48,888,500.00)	68.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89,156,087.96	60,134,308.17	-32.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,156,087.96	60,134,308.17	-32.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,156,087.96	60,134,308.17	-32.6%
2) Ending Balance, June 30 (E + F1e)			60,134,308.17	11,245,808.17	-81.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	57,796,114.75	8,537,736.75	-85.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,338,193.42	2,708,071.42	15.8%
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
9010	Other Restricted Local	57,796,114.75	8,537,736.75
Total, Restricted Balance		57,796,114.75	8,537,736.75

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,438,477.98	1,271,940.00	-11.6%
5) TOTAL, REVENUES			1,438,477.98	1,271,940.00	-11.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	90,405.84	400.00	-99.6%
5) Services and Other Operating Expenditures		5000-5999	535,248.01	470,003.00	-12.2%
6) Capital Outlay		6000-6999	1,103.56	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,777,924.52	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,404,681.93	470,403.00	-89.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,966,203.95)	801,537.00	-127.0%
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	44,681,576.75	0.00	-100.0%
b) Uses		7630-7699	44,563,787.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			117,789.75	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,848,414.20)	801,537.00	-128.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,542,316.84	2,693,902.64	-51.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,542,316.84	2,693,902.64	-51.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,542,316.84	2,693,902.64	-51.4%
2) Ending Balance, June 30 (E + F1e)			2,693,902.64	3,495,439.64	29.8%
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	2,693,902.64	3,495,439.64	29.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,635,703.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	577.84		
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	60,785.22		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,697,066.09		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,163.45		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,163.45		
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)			2,693,902.64		
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	236,256.69	257,512.00	9.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	69,657.57	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,132,563.72	1,014,428.00	-10.4%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,438,477.98	1,271,940.00	-11.6%
TOTAL, REVENUES			1,438,477.98	1,271,940.00	-11.6%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	19,728.46	400.00	-98.0%
Noncapitalized Equipment		4400	70,677.38	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			90,405.84	400.00	-99.6%
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	345,113.29	395,070.00	14.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	33,976.91	30,433.00	-10.4%
Professional/Consulting Services and Operating Expenditures		5800	156,157.81	44,500.00	-71.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			535,248.01	470,003.00	-12.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	458.56	0.00	-100.0%
Buildings and Improvements of Buildings		6200	645.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,103.56	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	1,708,777.22	0.00	-100.0%
Other Debt Service - Principal		7439	2,069,147.30	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,777,924.52	0.00	-100.0%
TOTAL, EXPENDITURES			4,404,681.93	470,403.00	-89.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from 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	40,270,000.00	0.00	-100.0%
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	4,411,576.75	0.00	-100.0%
(c) TOTAL, SOURCES			44,681,576.75	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	44,563,787.00	0.00	-100.0%
(d) TOTAL, USES			44,563,787.00	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			117,789.75	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,438,477.98	1,271,940.00	-11.6%
5) TOTAL, REVENUES			1,438,477.98	1,271,940.00	-11.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		59,844.97	57,433.00	-4.0%
8) Plant Services	8000-8999		566,912.44	412,970.00	-27.2%
9) Other Outgo	9000-9999	Except 7600-7699	3,777,924.52	0.00	-100.0%
10) TOTAL, EXPENDITURES			4,404,681.93	470,403.00	-89.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(2,966,203.95)	801,537.00	-127.0%
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	44,681,576.75	0.00	-100.0%
b) Uses		7630-7699	44,563,787.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			117,789.75	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,848,414.20)	801,537.00	-128.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,542,316.84	2,693,902.64	-51.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,542,316.84	2,693,902.64	-51.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,542,316.84	2,693,902.64	-51.4%
2) Ending Balance, June 30 (E + F1e)			2,693,902.64	3,495,439.64	29.8%
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	2,693,902.64	3,495,439.64	29.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	2,693,902.64	3,495,439.64
Total, Restricted Balance		2,693,902.64	3,495,439.64

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	167,060.18	0.00	-100.0%
5) TOTAL, REVENUES			167,060.18	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	94,973.80	0.00	-100.0%
3) Employee Benefits		3000-3999	9,114.54	0.00	-100.0%
4) Books and Supplies		4000-4999	35,368.50	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	531,210.72	0.00	-100.0%
6) Capital Outlay		6000-6999	764,660.42	1,450,000.00	89.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,435,327.98	1,450,000.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,268,267.80)	(1,450,000.00)	14.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,268,267.80)	(1,450,000.00)	14.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,796,048.86	6,527,781.06	-16.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,796,048.86	6,527,781.06	-16.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,796,048.86	6,527,781.06	-16.3%
2) Ending Balance, June 30 (E + F1e)			6,527,781.06	5,077,781.06	-22.2%
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	6,527,781.06	5,077,781.06	-22.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,773,839.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	610.29		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,774,449.86		
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	246,668.80		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			246,668.80		
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)			6,527,781.06		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	167,060.18	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			167,060.18	0.00	-100.0%
TOTAL, REVENUES			167,060.18	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	94,973.80	0.00	-100.0%
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			94,973.80	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	7,265.46	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	47.48	0.00	-100.0%
Workers' Compensation		3601-3602	1,801.60	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			9,114.54	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	27,747.48	0.00	-100.0%
Noncapitalized Equipment		4400	7,621.02	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			35,368.50	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,480.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	518,730.72	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			531,210.72	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	529,898.18	1,435,000.00	170.8%
Buildings and Improvements of Buildings		6200	219,011.33	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	15,750.91	15,000.00	-4.8%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			764,660.42	1,450,000.00	89.6%
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			1,435,327.98	1,450,000.00	1.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	167,060.18	0.00	-100.0%
5) TOTAL, REVENUES			167,060.18	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,435,327.98	1,450,000.00	1.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,435,327.98	1,450,000.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,268,267.80)	(1,450,000.00)	14.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,268,267.80)	(1,450,000.00)	14.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,796,048.86	6,527,781.06	-16.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,796,048.86	6,527,781.06	-16.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,796,048.86	6,527,781.06	-16.3%
2) Ending Balance, June 30 (E + F1e)			6,527,781.06	5,077,781.06	-22.2%
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	6,527,781.06	5,077,781.06	-22.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
7710	State School Facilities Projects	6,527,781.06	5,077,781.06
Total, Restricted Balance		6,527,781.06	5,077,781.06

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	51,977.10	48,080.47	-7.5%
4) Other Local Revenue		8600-8799	24,422,779.18	22,592,239.75	-7.5%
5) TOTAL, REVENUES			24,474,756.28	22,640,320.22	-7.5%
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	25,335,331.89	27,649,829.91	9.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			25,335,331.89	27,649,829.91	9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(860,575.61)	(5,009,509.69)	482.1%
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	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)			(860,575.61)	(5,009,509.69)	482.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,952,278.07	29,091,702.46	-2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,952,278.07	29,091,702.46	-2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,952,278.07	29,091,702.46	-2.9%
2) Ending Balance, June 30 (E + F1e)			29,091,702.46	24,082,192.77	-17.2%
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	29,091,702.46	24,082,192.77	-17.2%
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	27,202,694.41		
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	1,889,008.05		
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			29,091,702.46		
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	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			29,091,702.46		
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	51,977.10	48,080.47	-7.5%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			51,977.10	48,080.47	-7.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	22,809,522.11	21,900,031.23	-4.0%
Unsecured Roll		8612	409,978.50	318,000.00	-22.4%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	593,195.15	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	610,083.42	374,208.52	-38.7%
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			24,422,779.18	22,592,239.75	-7.5%
TOTAL, REVENUES			24,474,756.28	22,640,320.22	-7.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	16,150,000.00	16,572,760.50	2.6%
Bond Interest and Other Service Charges		7434	9,185,331.89	11,077,069.41	20.6%
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)			25,335,331.89	27,649,829.91	9.1%
TOTAL, EXPENDITURES			25,335,331.89	27,649,829.91	9.1%
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	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	51,977.10	48,080.47	-7.5%
4) Other Local Revenue		8600-8799	24,422,779.18	22,592,239.75	-7.5%
5) TOTAL, REVENUES			24,474,756.28	22,640,320.22	-7.5%
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	25,335,331.89	27,649,829.91	9.1%
10) TOTAL, EXPENDITURES			25,335,331.89	27,649,829.91	9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(860,575.61)	(5,009,509.69)	482.1%
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	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)			(860,575.61)	(5,009,509.69)	482.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,952,278.07	29,091,702.46	-2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,952,278.07	29,091,702.46	-2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,952,278.07	29,091,702.46	-2.9%
2) Ending Balance, June 30 (E + F1e)			29,091,702.46	24,082,192.77	-17.2%
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	29,091,702.46	24,082,192.77	-17.2%
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	17,078.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,060,717.21	0.00	-100.0%
5) TOTAL, REVENUES			2,077,795.21	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	179,144.95	0.00	-100.0%
2) Classified Salaries		2000-2999	1,039,506.56	0.00	-100.0%
3) Employee Benefits		3000-3999	303,375.36	0.00	-100.0%
4) Books and Supplies		4000-4999	37,385.46	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	3,588.59	0.00	-100.0%
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			1,563,000.92	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			514,794.29	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	570,794.29	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(570,794.29)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(56,000.00)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	63,000.00	0.00	-100.0%
b) Audit Adjustments		9793	(7,000.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			56,000.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			56,000.00	0.00	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
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	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	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) 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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	17,078.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			17,078.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(79.38)	0.00	-100.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,060,796.59	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			2,060,717.21	0.00	-100.0%
TOTAL, REVENUES			2,077,795.21	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	179,144.95	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			179,144.95	0.00	-100.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Instructional Salaries		2100	304,243.69	0.00	-100.0%
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	85,801.73	0.00	-100.0%
Other Classified Salaries		2900	649,461.14	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,039,506.56	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	51,011.12	0.00	-100.0%
PERS		3201-3202	(45,079.02)	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	80,301.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	193,829.33	0.00	-100.0%
Unemployment Insurance		3501-3502	599.76	0.00	-100.0%
Workers' Compensation		3601-3602	22,713.17	0.00	-100.0%
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			303,375.36	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	30,046.46	0.00	-100.0%
Noncapitalized Equipment		4400	4,229.00	0.00	-100.0%
Food		4700	3,110.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			37,385.46	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	80.70	0.00	-100.0%
Dues and Memberships		5300	72.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	3,435.89	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,588.59	0.00	-100.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			1,563,000.92	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	570,794.29	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			570,794.29	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(570,794.29)	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	17,078.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,060,717.21	0.00	-100.0%
5) TOTAL, REVENUES			2,077,795.21	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,563,000.92	0.00	-100.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,563,000.92	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			514,794.29	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	570,794.29	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(570,794.29)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(56,000.00)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	63,000.00	0.00	-100.0%
b) Audit Adjustments		9793	(7,000.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			56,000.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			56,000.00	0.00	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
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	0.00	0.00	0.0%

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	2,848,392.79	3,004,215.00	5.5%
5) TOTAL, REVENUES			2,848,392.79	3,004,215.00	5.5%
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	2,628,589.18	3,004,215.00	14.3%
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			2,628,589.18	3,004,215.00	14.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			219,803.61	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			219,803.61	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	314,209.15	534,012.76	70.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			314,209.15	534,012.76	70.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			314,209.15	534,012.76	70.0%
2) Ending Net Position, June 30 (E + F1e)			534,012.76	534,012.76	0.0%
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	534,012.76	534,012.76	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	542,057.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	48.84		
b) in Banks		9120	46,042.82		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	200,984.54		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,910.33		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			794,044.38		
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	116,095.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	143,936.62		
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			260,031.62		
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)			534,012.76		
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	13,628.80	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	125,141.47	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	2,709,622.52	3,004,215.00	10.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,848,392.79	3,004,215.00	5.5%
TOTAL, REVENUES			2,848,392.79	3,004,215.00	5.5%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5499	2,432,425.17	3,004,215.00	23.5%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800-5899	196,164.01	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,628,589.18	3,004,215.00	14.3%
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			2,628,589.18	3,004,215.00	14.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,848,392.79	3,004,215.00	5.5%
5) TOTAL, REVENUES			2,848,392.79	3,004,215.00	5.5%
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		2,628,589.18	3,004,215.00	14.3%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,628,589.18	3,004,215.00	14.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			219,803.61	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			219,803.61	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	314,209.15	534,012.76	70.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			314,209.15	534,012.76	70.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			314,209.15	534,012.76	70.0%
2) Ending Net Position, June 30 (E + F1e)			534,012.76	534,012.76	0.0%
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	534,012.76	534,012.76	0.0%

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

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	13,022.76	13,022.76	13,075.83	12,900.00	12,900.00	13,076.22
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)	0.00	0.00	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	13,022.76	13,022.76	13,075.83	12,900.00	12,900.00	13,076.22
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00			
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	13,022.76	13,022.76	13,075.83	12,900.00	12,900.00	13,076.22
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
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	8,698,688.57		8,698,688.57			8,698,688.57
Work in Progress	11,903,305.90	17,220,278.10	29,123,584.00	7,616,151.76	20,292,340.62	16,447,395.14
Total capital assets not being depreciated	20,601,994.47	17,220,278.10	37,822,272.57	7,616,151.76	20,292,340.62	25,146,083.71
Capital assets being depreciated:						
Land Improvements	41,450,768.87		41,450,768.87	4,407,878.22		45,858,647.09
Buildings	505,570,712.77		505,570,712.77	7,049,490.13		512,620,202.90
Equipment	26,444,822.78	(17,220,277.78)	9,224,545.00	32,170,697.91		41,395,242.91
Total capital assets being depreciated	573,466,304.42	(17,220,277.78)	556,246,026.64	43,628,066.26	0.00	599,874,092.90
Accumulated Depreciation for:						
Land Improvements	(26,097,669.13)		(26,097,669.13)	(1,423,211.92)		(27,520,881.05)
Buildings	(349,913,092.26)		(349,913,092.26)	(13,237,788.55)		(363,150,880.81)
Equipment	(6,580,701.21)		(6,580,701.21)	(1,397,502.53)		(7,978,203.74)
Total accumulated depreciation	(382,591,462.60)	0.00	(382,591,462.60)	(16,058,503.00)	0.00	(398,649,965.60)
Total capital assets being depreciated, net excluding lease and subscription assets	190,874,841.82	(17,220,277.78)	173,654,564.04	27,569,563.26	0.00	201,224,127.30
Lease Assets	5,562,092.00	(39,559.00)	5,522,533.00			5,522,533.00
Accumulated amortization for lease assets	(1,410,120.00)	(469,186.00)	(1,879,306.00)			(1,879,306.00)
Total lease assets, net	4,151,972.00	(508,745.00)	3,643,227.00	0.00	0.00	3,643,227.00
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	215,628,808.29	(508,744.68)	215,120,063.61	35,185,715.02	20,292,340.62	230,013,438.01
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	64.38%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.00
ESMOE	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2027-28 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
GANN	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$162,140,675.81
	Appropriations Subject to Limit	\$162,140,675.81
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	5.32%
	Fixed-with-carry-forward indirect cost rate for use in 2027-28 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 10, 2026

Printed Name: Dr. Jennifer Hawn

Title: Superintendent

To the Superintendent of Public Instruction:

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

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

Date: _____

Printed Name: _____

Title: _____

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

For County Office of Education:

Reema Popli
Name
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E-mail Address

For School District:

Tina Bernal
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bernal_tina@cusdk8.org
E-mail Address

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

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	Every Student Succeeds Act	Special Ed: IDEA Basic	Special Ed: IDEA Local	Special Ed: IDEA Local	Special Ed: IDEA	Special Ed: IDEA Part B	Special Ed: IDEA Mental Health
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	3310	3311	3312	3315	3318	3327
REVENUE OBJECT	8290	8181/8990	8181	8990	8182	8990	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover				512,778.69		10,325.00	
2. a. Current Year Award	375,030.00	2,395,304.00	54,928.00	432,394.00	58,256.00	10,281.00	166,090.00
b. Transferability (ESSA)							
c. Other Adjustments	20,373.42						
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	395,403.42	2,395,304.00	54,928.00	432,394.00	58,256.00	10,281.00	166,090.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	395,403.42	2,395,304.00	54,928.00	945,172.69	58,256.00	20,606.00	166,090.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year				512,778.69			
6. Cash Received in Current Year	388,259.42			470,619.91		20,606.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	388,259.42	0.00	0.00	983,398.60	0.00	20,606.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	321,932.61	2,395,304.00		470,618.13	58,256.00	20,606.00	166,090.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	321,932.61	2,395,304.00	0.00	470,618.13	58,256.00	20,606.00	166,090.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	66,326.81	(2,395,304.00)	0.00	512,780.47	(58,256.00)	0.00	(166,090.00)
a. Unearned Revenue	73,470.81		54,928.00	512,780.47			

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

Description	001	002	003	004	005	006	007
b. Accounts Payable							
c. Accounts Receivable	7,144.00	2,395,304.00	54,928.00		58,256.00		166,090.00
14. Unused Grant Award Calculation (line 4 minus line 9)	73,470.81	0.00	54,928.00	474,554.56	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	73,470.81		54,928.00	474,554.56			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	321,932.61	2,395,304.00	0.00	470,618.13	58,256.00	20,606.00	166,090.00

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

Description	008	009	010	011	012	
FEDERAL PROGRAM NAME	Special Ed: IDEA	ESSA: Title II, Part A	ESSA: Title IV, Part A	ESSA: Title III, Immigrant	ESSA: Title III, English Learner	TOTAL
FEDERAL CATALOG NUMBER						
RESOURCE CODE	3345	4035	4127	4201	4203	
REVENUE OBJECT	8182	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Carryover	507.00	133,997.91				657,608.60
2. a. Current Year Award		206,021.00	25,890.00	184,698.00	352,881.00	4,261,773.00
b. Transferability (ESSA)						0.00
c. Other Adjustments			131.00		1,805.00	22,309.42
d. Adj Curr Yr Award						
(sum lines 2a, 2b, & 2c)	0.00	206,021.00	26,021.00	184,698.00	354,686.00	4,284,082.42
3. Required Matching Funds/Other						0.00
4. Total Available Award						
(sum lines 1, 2d, & 3)	507.00	340,018.91	26,021.00	184,698.00	354,686.00	4,941,691.02
REVENUES						
5. Unearned Revenue Deferred from Prior Year		31,125.92				543,904.61
6. Cash Received in Current Year	507.00	114,883.00	25,552.38	180,941.00	327,589.69	1,528,958.40
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	507.00	146,008.92	25,552.38	180,941.00	327,589.69	2,072,863.01
EXPENDITURES						
9. Donor-Authorized Expenditures	507.00	208,211.13	22,301.25	141,851.60	263,378.52	4,069,056.24
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	507.00	208,211.13	22,301.25	141,851.60	263,378.52	4,069,056.24
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(62,202.21)	3,251.13	39,089.40	64,211.17	(1,996,193.23)
a. Unearned Revenue			3,720.13	39,089.40	64,211.17	748,199.98

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

Description	008	009	010	011	012	
b. Accounts Payable						0.00
c. Accounts Receivable		62,202.21	469.00			2,744,393.21
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	131,807.78	3,719.75	42,846.40	91,307.48	872,634.78
15. If Carryover is allowed, enter line 14 amount here		131,807.78	3,719.75	42,846.40	91,307.48	872,634.78
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	507.00	208,211.13	22,301.25	141,851.60	263,378.52	4,069,056.24

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

Description	001	002	003	004	
STATE PROGRAM NAME	Early Education: UPK	Special Ed: Project Workability I LEA	Tobacco-Use Prevention Education	CA State Teachers' Retirement System (STRS) On-behalf pension contribution	TOTAL
RESOURCE CODE	6053	6520	6690	7690	
REVENUE OBJECT	8590	8590	8699	8590	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Carryover	678,907.16				678,907.16
2. a. Current Year Award		7,500.00	37,800.00	9,694,725.00	9,740,025.00
b. Other Adjustments					0.00
c. Adj Curr Yr Award					
(sum lines 2a & 2b)	0.00	7,500.00	37,800.00	9,694,725.00	9,740,025.00
3. Required Matching Funds/Other					0.00
4. Total Available Award					
(sum lines 1, 2c, & 3)	678,907.16	7,500.00	37,800.00	9,694,725.00	10,418,932.16
REVENUES					
5. Unearned Revenue Deferred from Prior Year	678,907.16				678,907.16
6. Cash Received in Current Year		7,500.00	37,800.00		45,300.00
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	678,907.16	7,500.00	37,800.00	0.00	724,207.16
EXPENDITURES					
9. Donor-Authorized Expenditures	678,907.16	7,500.00	37,800.00	9,694,725.00	10,418,932.16
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	678,907.16	7,500.00	37,800.00	9,694,725.00	10,418,932.16
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	0.00	(9,694,725.00)	(9,694,725.00)
a. Unearned Revenue					0.00

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

Description	001	002	003	004	
b. Accounts Payable					0.00
c. Accounts Receivable					0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here					0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	678,907.16	7,500.00	37,800.00	0.00	724,207.16

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

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

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

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

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

Description		001
FEDERAL PROGRAM NAME		TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted		
Ending Balance		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for		
Prior Year Adjustments		0.00
7. a. Accounts Receivable		
(line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable		
(line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available		
(sum lines 5, 7c, & 8)	0.00	0.00
EXPENDITURES		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized		
Expenditures		0.00
12. Total Expenditures		
(line 10 plus line 11)	0.00	0.00

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

Description		001
RESTRICTED ENDING BALANCE		
13. Current Year		
(line 4 minus line 10)		0.00
		0.00

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	Expanded Learning Opportunities Program (ELOP)	Educator Effectiveness	Lottery: Instructional Materials	CA Community Schools Partnership Act-Planning Grant	Special Education	Special Ed: Early Ed Individuals with Exceptional Needs	Mental Health Related Services
RESOURCE CODE	2600	6266	6300	6331	6500	6510	6546
REVENUE OBJECT	8590/8699	8590	8560	8590	8097/8792	8792	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	4,623,042.47	364,257.33	1,823,077.09				1,547,762.69
2. a. Current Year Award	5,592,975.28		1,205,794.90		9,445,739.00	258,933.00	1,111,871.00
b. Other Adjustments					29,443.44		
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	5,592,975.28	0.00	1,205,794.90	0.00	9,475,182.44	258,933.00	1,111,871.00
3. Required Matching Funds/Other					35,924,188.01		
4. Total Available Award							
(sum lines 1, 2c, & 3)	10,216,017.75	364,257.33	3,028,871.99	0.00	45,399,370.45	258,933.00	2,659,633.69
REVENUES							
5. Cash Received in Current Year	4,173,419.00		839,095.97		9,332,670.00	235,582.00	1,006,594.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments			(98,260.86)		87,872.00		
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	1,419,556.28	0.00	464,959.79	0.00	54,640.44	23,351.00	105,277.00
b. Noncurrent Accounts Receivable				19,998.00	123,069.00	23,351.00	105,277.00
c. Current Accounts Receivable							
(line 7a minus line 7b)	1,419,556.28	0.00	464,959.79	(19,998.00)	(68,428.56)	0.00	0.00
8. Contributed Matching Funds					35,924,188.01		
9. Total Available							
(sum lines 5, 7c, & 8)	5,592,975.28	0.00	1,304,055.76	(19,998.00)	45,188,429.45	235,582.00	1,006,594.00
EXPENDITURES							
10. Donor-Authorized Expenditures	4,966,579.79	364,257.33	1,461,899.52		45,399,370.45	240,266.69	2,497,971.62
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

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

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	4,966,579.79	364,257.33	1,461,899.52	0.00	45,399,370.45	240,266.69	2,497,971.62
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	5,249,437.96	0.00	1,566,972.47	0.00	0.00	18,666.31	161,662.07

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

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	Special Education Early Intervention Preschool Grant	Arts, Music, & Instructional Materials Discretionary Block Grant	Arts & Music in Schools (AMS) Prop 28	CA Fresh Start Pilot Program Traning & Evaluation	Classified School Employee Professional Development Block Grant	Classified School Employee Summer Assistance Program (CSESAP)	Learning Recovery Emergency Block Grant
RESOURCE CODE	6547	6762	6770	7032	7311	7415	7435
REVENUE OBJECT	8590	8590	8590	8520	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance		2,665,121.36	1,915,648.60	1,281,274.78	44,864.15		
2. a. Current Year Award	535,313.00		1,901,128.00			530,244.00	331,036.00
b. Other Adjustments	(1.00)						
c. Adj Curr Yr Award (sum lines 2a & 2b)	535,312.00	0.00	1,901,128.00	0.00	0.00	530,244.00	331,036.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	535,312.00	2,665,121.36	3,816,776.60	1,281,274.78	44,864.15	530,244.00	331,036.00
REVENUES							
5. Cash Received in Current Year	489,396.00		1,729,858.00				331,036.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	45,916.00	0.00	171,270.00	0.00	0.00	530,244.00	0.00
b. Noncurrent Accounts Receivable	45,916.00						
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	171,270.00	0.00	0.00	530,244.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	489,396.00	0.00	1,901,128.00	0.00	0.00	530,244.00	331,036.00
EXPENDITURES							
10. Donor-Authorized Expenditures	508,664.36	2,665,121.36	1,725,895.66	1,219,955.00	26,232.21	530,221.49	
11. Non Donor-Authorized Expenditures							

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

Description	008	009	010	011	012	013	014
12. Total Expenditures (line 10 plus line 11)	508,664.36	2,665,121.36	1,725,895.66	1,219,955.00	26,232.21	530,221.49	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	26,647.64	0.00	2,090,880.94	61,319.78	18,631.94	22.51	331,036.00

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

Description		015
STATE PROGRAM NAME	Other State: Locally defined	TOTAL
RESOURCE CODE	7810	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted		
Ending Balance	83,446.00	14,348,494.47
2. a. Current Year Award	133,598.00	21,046,632.18
b. Other Adjustments		29,442.44
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	133,598.00	21,076,074.62
3. Required Matching Funds/Other		35,924,188.01
4. Total Available Award		
(sum lines 1, 2c, & 3)	217,044.00	71,348,757.10
REVENUES		
5. Cash Received in Current Year	133,598.00	18,271,248.97
6. Amounts Included in Line 5 for		
Prior Year Adjustments		(10,388.86)
7. a. Accounts Receivable		
(line 2c minus lines 5 & 6)	0.00	2,815,214.51
b. Noncurrent Accounts Receivable		317,611.00
c. Current Accounts Receivable		
(line 7a minus line 7b)	0.00	2,497,603.51
8. Contributed Matching Funds		35,924,188.01
9. Total Available		
(sum lines 5, 7c, & 8)	133,598.00	56,693,040.49
EXPENDITURES		
10. Donor-Authorized Expenditures	57,524.60	61,663,960.08
11. Non Donor-Authorized		
Expenditures		0.00
12. Total Expenditures		
(line 10 plus line 11)	57,524.60	61,663,960.08

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

Description		015
RESTRICTED ENDING BALANCE		
13. Current Year		
(line 4 minus line 10)		
		159,519.40
		9,684,797.02

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

Description	001	002	003	
LOCAL PROGRAM NAME	Student Activity Funds	Other Restricted Local	Other Local: Locally defined	TOTAL
RESOURCE CODE	8210	9010	9505	
REVENUE OBJECT	8699	8699	8699	
LOCAL DESCRIPTION (if any)			School Misc Funded Projects	
AWARD				
1. Prior Year Restricted				
Ending Balance	128,329.97	6,279,029.69	1,994,498.07	8,401,857.73
2. a. Current Year Award	93,954.29	52,115,861.72	7,502,237.89	59,712,053.90
b. Other Adjustments				0.00
c. Adj Curr Yr Award				
(sum lines 2a & 2b)	93,954.29	52,115,861.72	7,502,237.89	59,712,053.90
3. Required Matching Funds/Other				0.00
4. Total Available Award				
(sum lines 1, 2c, & 3)	222,284.26	58,394,891.41	9,496,735.96	68,113,911.63
REVENUES				
5. Cash Received in Current Year	93,954.29	51,414,799.72	7,488,779.48	58,997,533.49
6. Amounts Included in Line 5 for				
Prior Year Adjustments				0.00
7. a. Accounts Receivable				
(line 2c minus lines 5 & 6)	0.00	701,062.00	13,458.41	714,520.41
b. Noncurrent Accounts				
Receivable		701,062.00	13,458.41	714,520.41
c. Current Accounts Receivable				
(line 7a minus line 7b)	0.00	0.00	0.00	0.00
8. Contributed Matching Funds				0.00
9. Total Available				
(sum lines 5, 7c, & 8)	93,954.29	51,414,799.72	7,488,779.48	58,997,533.49
EXPENDITURES				
10. Donor-Authorized Expenditures	120,862.94	51,144,145.79	7,205,638.55	58,470,647.28
11. Non Donor-Authorized				
Expenditures				0.00

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

Description	001	002	003	
12. Total Expenditures (line 10 plus line 11)	120,862.94	51,144,145.79	7,205,638.55	58,470,647.28
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	101,421.32	7,250,745.62	2,291,097.41	9,643,264.35

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	109,900,463.92	301	0.00	303	109,900,463.92	305	0.00		307	109,900,463.92	309
2000 - Classified Salaries	49,994,256.60	311	378,345.42	313	49,615,911.18	315	2,546,372.49		317	47,069,538.69	319
3000 - Employee Benefits	73,595,527.02	321	134,326.80	323	73,461,200.22	325	1,406,737.52		327	72,054,462.70	329
4000 - Books, Supplies Equip Replace. (6500)	7,515,901.34	331	197.55	333	7,515,703.79	335	1,707,369.67		337	5,808,334.12	339
5000 - Services . . . & 7300 - Indirect Costs	18,108,644.63	341	412,323.84	343	17,696,320.79	345	5,215,582.49		347	12,480,738.30	349
TOTAL					258,189,599.90	365	TOTAL			247,313,537.73	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.		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.		64.38%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
2. Percentage spent by this district (Part II, Line 15)	60.00%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	64.38%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	0.00%	
5. Deficiency Amount (Part III, Line 3 times Line 4)	247,313,537.73	
	0.00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	304,959,017.00	8,670,248.00	313,629,265.00	61,011,110.39	53,335,000.00	321,305,375.39	27,617,330.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00	40,270,000.00	2,015,000.00	38,255,000.00	1,360,000.00
Leases Payable	50,125,971.00	(3,108,789.00)	47,017,182.00		43,547,017.00	3,470,165.00	893,427.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	11,851,182.00	(8,670,248.00)	3,180,934.00	1,711,280.00	797,416.00	4,094,798.00	797,416.00
Net Pension Liability	179,332,000.00		179,332,000.00	7,729,000.00		187,061,000.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	1,905,984.78	1,945,210.22	3,851,195.00			3,851,195.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	548,174,154.78	(1,163,578.78)	547,010,576.00	110,721,390.39	99,694,433.00	558,037,533.39	30,668,173.00
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	844,000.00	(272,000.00)	572,000.00			572,000.00	
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	844,000.00	(272,000.00)	572,000.00	0.00	0.00	572,000.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	265,760,051.17
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,069,056.24
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	355,286.64
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	2,710,494.63
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	3,209,159.38
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	826,800.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				7,101,740.65
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				254,589,254.28
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)				13,022.76
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,549.56
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.)		252,117,947.83		19,251.60
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)		252,117,947.83		19,251.60
B. Required effort (Line A.2 times 90%)		226,906,153.05		17,326.44
C. Current year expenditures (Line I.E and Line II.B)		254,589,254.28		19,549.56
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

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) 9,415,121.95
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) 223,917,740.01

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) 4.20%

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) 9,299,259.72
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 2,797,381.66

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	95,100.00
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)	839,468.70
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)	13,031,210.08
9. Carry-Forward Adjustment (Part IV, Line F)	251,504.60
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	13,282,714.68
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	172,880,134.92
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	30,259,053.05
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	18,548,435.81
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	477,611.38
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	355,286.64
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	(2,160,705.62)
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,049,839.36
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	275,523.78
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)	1,161,516.81
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)	19,147,881.32
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	120,862.94
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,474,512.51
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)	249,589,952.90
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.22%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.32%
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)	13,031,210.08
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(1,747,829.56)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.42%) times Part III, Line B19); zero if negative	251,504.60
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.42%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.42%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	251,504.60
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	251,504.60

Approved
indirect
cost rate: 4.42%

Highest
rate used
in any
program: 4.42%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	3,974,997.15	175,695.14	4.42%
01	3010	308,305.61	13,627.00	4.42%
01	3310	2,293,913.04	101,390.96	4.42%
01	3312	450,697.31	19,920.82	4.42%
01	3315	55,790.08	2,465.92	4.42%
01	3318	19,733.77	872.23	4.42%
01	3327	159,059.57	7,030.43	4.42%
01	3345	485.54	21.46	4.42%
01	4035	199,398.13	8,813.00	4.42%
01	4127	21,357.25	944.00	4.42%
01	4201	135,847.60	6,004.00	4.42%
01	4203	252,229.83	11,148.69	4.42%
01	6053	650,170.16	28,737.00	4.42%
01	6266	348,838.33	15,419.00	4.42%
01	6520	7,182.51	317.49	4.42%
01	6546	2,307,981.64	102,012.79	4.42%
01	6547	487,133.08	21,531.28	4.42%
01	6690	36,200.00	1,600.00	4.42%
01	6762	2,552,309.36	112,812.00	4.42%
01	6770	1,691,258.46	16,912.08	1.00%
01	7311	25,121.83	1,110.38	4.42%
01	7810	55,089.60	2,435.00	4.42%
01	9010	9,620,591.56	128,504.34	1.34%
13	5310	6,474,512.51	286,173.45	4.42%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,823,077.09	1,823,077.09
2. State Lottery Revenue	8560	2,674,928.16		1,205,794.90	3,880,723.06
3. Other Local Revenue	8600-8799	38,561.06		0.00	38,561.06
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)		2,713,489.22	0.00	3,028,871.99	5,742,361.21
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		1,461,899.52	1,461,899.52
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	2,713,489.22			2,713,489.22
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)		2,713,489.22	0.00	1,461,899.52	4,175,388.74
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	1,566,972.47	1,566,972.47
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			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	139,021,164.54	32,370,693.70	171,391,858.24	10,551,702.90		181,943,561.14
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	5,299,037.42	1,060,322.16	6,359,359.58	391,512.60		6,750,872.18
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	57,581,060.99	9,577,363.64	67,158,424.63	4,134,593.97		71,293,018.60
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	355,286.64	33,591.48	388,878.12	23,941.20		412,819.32
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					28,965.00	28,965.00
----	Enterprise					(2,160,705.62)	(2,160,705.62)
----	Facilities Acquisition & Construction					3,164,863.97	3,164,863.97
----	Other Outgo					4,035,959.38	4,035,959.38
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	576,870.66		576,870.66
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(286,173.45)		(286,173.45)
----	Total General Fund and Charter Schools Funds Expenditures	202,256,549.59	43,041,970.98	245,298,520.57	15,392,447.88	5,069,082.73	265,760,051.18

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	128,097,772.59	4,620,205.35	3,778,774.96	100,044.86	1,946,755.40	0.00	477,611.38			0.00	0.00	139,021,164.54
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	5,194,345.41	0.00	104,597.80	0.00	94.21	0.00	0.00			0.00	0.00	5,299,037.42
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	42,207,067.48	3,971,012.79	5,728.56	622,115.13	6,364,204.72	4,410,932.31	0.00			0.00	0.00	57,581,060.99
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		355,286.64	0.00	0.00	0.00	355,286.64
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		175,499,185.48	8,591,218.14	3,889,101.32	722,159.99	8,311,054.33	4,410,932.31	477,611.38	355,286.64	0.00	0.00	0.00	202,256,549.59

* 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	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	14,654,278.76	17,716,414.94	0.00	32,370,693.70
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	622,561.91	437,760.25	0.00	1,060,322.16
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	7,858,388.48	1,854,043.42	(135,068.26)	9,577,363.64
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	33,591.48	0.00	0.00	33,591.48
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		23,168,820.63	20,008,218.61	(135,068.26)	43,041,970.98

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

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	2,049,839.36
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	95,100.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	9,574,783.50
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	3,958,898.47
5	Total Central Administration Costs in General Fund and Charter Schools Funds	15,678,621.33
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	202,256,549.59
2	Total Allocated Costs (from Form PCR, Column 2, Total)	43,041,970.98
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	245,298,520.57
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	9,370,140.12
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	9,370,140.12
D.	Total Direct Charged and Allocated Costs (B3 + C5)	254,668,660.69
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.16%

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)	28,965.00				28,965.00
Enterprise (Objects 1000-5999, 6400-6920)		(2,160,705.62)			(2,160,705.62)
Facilities Acquisition & Construction (Objects 1000-6700)			3,164,863.97		3,164,863.97
Other Outgo (Objects 1000 - 7999)				4,035,959.38	4,035,959.38
Total Other Costs	28,965.00	(2,160,705.62)	3,164,863.97	4,035,959.38	5,069,082.73

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100- 3199 & 3900)	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	741,290.68	506,770.98	15,808,511.94	6,112,247.01	20,008,218.62	0.00	(135,068.26)
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							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	654.38	654.38	654.38	654.38	688.00		
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	27.80	27.80	27.80	27.80	17.00		
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	350.91	350.91	350.91	350.91	72.00		243.00
6000 ROC/P							
Other Goals							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services	1.50	1.50	1.50	1.50			
8500 Child Care and Development Services							
Other Funds							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	1,034.59	1,034.59	1,034.59	1,034.59	777.00	0.00	243.00

Current LEA:	43-69419-0000000 Cupertino Union Elementary	
Selected SELPA:	NP	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA	DATE APPROVED	
ID	SELPA-TITLE	(from Form SEA)
NP	Santa Clara North West	

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	21,379.31	0.00	0.00	(286,173.45)				
Other Sources/Uses Detail					12,343,314.69	826,800.00		
Fund Reconciliation							505,000.00	505,000.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(55,356.22)	286,173.45	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	10,945,720.40		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	33,976.91	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	570,794.29		
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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	55,356.22	(55,356.22)	286,173.45	(286,173.45)	12,343,314.69	12,343,314.69	505,000.00	505,000.00

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

43 69419 0000000
Report SEMA
G8AZRF858K(2025-26)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									1,137.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,228,151.68	0.00	0.00	0.00	950,120.10	14,080,278.34		16,258,550.12
2000-2999	Classified Salaries	5,323,767.71	0.00	0.00	0.00	639,253.08	13,006,180.82		18,969,201.61
3000-3999	Employee Benefits	3,260,924.26	0.00	0.00	0.00	760,796.24	13,151,032.90		17,172,753.40
4000-4999	Books and Supplies	234,247.28	0.00	0.00	0.00	5,685.14	319,142.11		559,074.53
5000-5999	Services and Other Operating Expenditures	43,880.44	0.00	0.00	0.00	0.00	4,571,179.49		4,615,059.93
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	6,421.40	0.00	0.00	0.00	0.00	0.00		6,421.40
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	10,097,392.77	0.00	0.00	0.00	2,355,854.56	45,127,813.66	0.00	57,581,060.99
7310	Transfers of Indirect Costs	123,544.07	0.00	0.00	0.00	3,359.61	128,659.70		255,563.38
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	9,577,363.64						(5,000,000.00)	4,577,363.64
	Total Indirect Costs and PCR Allocations	9,700,907.71	0.00	0.00	0.00	3,359.61	128,659.70	(5,000,000.00)	4,832,927.02
	TOTAL COSTS	19,798,300.48	0.00	0.00	0.00	2,359,214.17	45,256,473.36	(5,000,000.00)	62,413,988.01
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	156,327.67	1,842,322.02		1,998,649.69
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	40,507.65	678,574.78		719,082.43
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	485.54	100,367.08		100,852.62
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	161,094.57		161,094.57
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	197,320.86	2,782,358.45	0.00	2,979,679.31
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	3,359.61	128,342.21		131,701.82
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	3,359.61	128,342.21	0.00	131,701.82
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	200,680.47	2,910,700.66	0.00	3,111,381.13
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								3,111,381.13
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,228,151.68	0.00	0.00	0.00	793,792.43	12,237,956.32		14,259,900.43

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

43 69419 0000000
Report SEMA
G8AZRF858K(2025-26)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	5,323,767.71	0.00	0.00	0.00	639,253.08	13,006,180.82		18,969,201.61
3000-3999	Employee Benefits	3,260,924.26	0.00	0.00	0.00	720,288.59	12,472,458.12		16,453,670.97
4000-4999	Books and Supplies	234,247.28	0.00	0.00	0.00	5,199.60	218,775.03		458,221.91
5000-5999	Services and Other Operating Expenditures	43,880.44	0.00	0.00	0.00	0.00	4,410,084.92		4,453,965.36
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	6,421.40	0.00	0.00	0.00	0.00	0.00		6,421.40
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	10,097,392.77	0.00	0.00	0.00	2,158,533.70	42,345,455.21	0.00	54,601,381.68
7310	Transfers of Indirect Costs	123,544.07	0.00	0.00	0.00	0.00	317.49		123,861.56
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	9,577,363.64						(5,000,000.00)	4,577,363.64
	Total Indirect Costs and PCR Allocations	9,700,907.71	0.00	0.00	0.00	0.00	317.49	(5,000,000.00)	4,701,225.20
	TOTAL BEFORE OBJECT 8980	19,798,300.48	0.00	0.00	0.00	2,158,533.70	42,345,772.70	(5,000,000.00)	59,302,606.88
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								59,302,606.88
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	182,124.68	0.00	0.00	0.00	0.00	2,866.37		184,991.05
2000-2999	Classified Salaries	2,546,372.49	0.00	0.00	0.00	0.00	0.00		2,546,372.49
3000-3999	Employee Benefits	1,468,378.54	0.00	0.00	0.00	0.00	643.89		1,469,022.43
4000-4999	Books and Supplies	234,247.28	0.00	0.00	0.00	0.00	52.67		234,299.95
5000-5999	Services and Other Operating Expenditures	43,880.44	0.00	0.00	0.00	0.00	3,471.73		47,352.17
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	6,421.40	0.00	0.00	0.00	0.00	0.00		6,421.40
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	4,481,424.83	0.00	0.00	0.00	0.00	7,034.66	0.00	4,488,459.49
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	4,481,424.83	0.00	0.00	0.00	0.00	7,034.66	0.00	4,488,459.49
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)								35,925,836.70
	TOTAL COSTS								40,414,296.19

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

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

43 69419 0000000
Report SEMA
G8AZRF858K(2025-26)

2024-25 Expenditures		A. State and Local	B. Local Only
1.	Enter Total Costs amounts from the 2024-25 Report SEMA, 2024-25 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	61,926,583.38	38,981,787.82
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)	61,926,583.38	38,981,787.82

C. Unduplicated Pupil Count		
1.	Enter the unduplicated pupil count reported in 2024-25 Report SEMA, 2024-25 Expenditures by LEA (LE-CY) worksheet	1,130.00
2.	Enter any adjustments not included in Line C1 (explain below)	

3.	2024-25 Unduplicated Pupil Count, Adjusted for 2025-26 MOE Calculation (Line C1 plus Line C2)	1,130.00

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

43 69419 0000000
Report SEMA
G8AZRF858K(2025-26)

SELPA: Santa Clara North West (NP)

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:

3

State and Local	Local Only
509,832.00	509,832.00
509,832.00	509,832.00

Total exempt reductions

SECTION 2

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

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

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

SELPA:

Santa Clara North West (NP)

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:

SECTION 3

Column A

Column B

Column C

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

43 69419 0000000
Report SEMA
G8AZRF858K(2025-26)

SELPA: Santa Clara North West (NP)

		Actual Expenditures (LE-CY Worksheet) FY 2025-26	Actual Expenditures Comparison Year 2024-2025	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	62,413,988.01		
	b. Less: Expenditures paid from federal sources	3,111,381.13		
	c. Expenditures paid from state and local sources	59,302,606.88	61,926,583.38	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		61,926,583.38	
	Less: Exempt reduction(s) for SECTION1		509,832.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	59,302,606.88	61,416,751.38	(2,114,144.50)
If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.				
		Actual FY 2025-26	Comparison Year 2024-2025	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	62,413,988.01		
	b. Less: Expenditures paid from federal sources	3,111,381.13		
	c. Expenditures paid from state and local sources	59,302,606.88	61,926,583.38	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		61,926,583.38	
	Less: Exempt reduction(s) from SECTION 1		509,832.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	59,302,606.88	61,416,751.38	
	d. Special education unduplicated pupil count	1,137.00	1,130.00	
	e. Per capita state and local expenditures (Test2c/Test2d)	52,157.09	54,351.11	(2,194.02)
If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.				
B. LOCAL EXPENDITURES ONLY METHOD				

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

43 69419 0000000
Report SEMA
G8AZRF858K(2025-26)

SELPA: Santa Clara North West (NP)

		Actual FY 2025-26	Comparison Year 2024-2025	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	40,414,296.19	38,981,787.82	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		38,981,787.82	
	Less: Exempt reduction(s) from SECTION 1		509,832.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	40,414,296.19	38,471,955.82	1,942,340.37

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

		Actual FY 2025-26	Comparison Year 2024-2025	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	40,414,296.19	38,981,787.92	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		38,981,787.92	
	Less: Exempt reduction(s) from SECTION 1		509,832.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	40,414,296.19	38,471,955.92	
	b. Special education unduplicated pupil count	1,137.00	1,130.00	
	c. Per capita local expenditures (Test4a/Test4b)	35,544.68	34,045.98	1,498.70

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.

Tina Bernal

Contact Name

Serving CBO & Director, Fiscal Services

Title

408-252-3000 x61412

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Email Address

SELPA: Santa Clara North West (NP)

Object Code	Description	Santa Clara County Office of Education (NP00)	Cambrian Elementary (NP01)	Campbell Union Elementary (NP02)	Campbell Union High (NP03)	Cupertino Union Elementary (NP04)	Fremont Union High (NP05)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Santa Clara North West (NP)

Object Code	Description	Santa Clara County Office of Education (NP00)	Cambrian Elementary (NP01)	Campbell Union Elementary (NP02)	Campbell Union High (NP03)	Cupertino Union Elementary (NP04)	Fremont Union High (NP05)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	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	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Santa Clara North West (NP)

Object Code	Description	Lakeside Joint Elementary (NP06)	Loma Prieta Joint Union Elementary (NP07)	Los Altos Elementary (NP08)	Los Gatos Union Elementary (NP09)	Los Gatos-Saratoga Union High (NP10)	Luther Burbank Elementary (NP11)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Santa Clara North West (NP)

Object Code	Description	Lakeside Joint Elementary (NP06)	Loma Prieta Joint Union Elementary (NP07)	Los Altos Elementary (NP08)	Los Gatos Union Elementary (NP09)	Los Gatos-Saratoga Union High (NP10)	Luther Burbank Elementary (NP11)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	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	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Santa Clara North West (NP)

Object Code	Description	Moreland Elementary (NP12)	Mountain View-Los Altos Union High (NP13)	Mountain View Whisman Elementary (NP14)	Palo Alto Unified (NP15)	San Jose Unified (NP16)	Santa Clara Unified (NP17)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						

SELPA: Santa Clara North West (NP)

Object Code	Description	Moreland Elementary (NP12)	Mountain View-Los Altos Union High (NP13)	Mountain View Whisman Elementary (NP14)	Palo Alto Unified (NP15)	San Jose Unified (NP16)	Santa Clara Unified (NP17)
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	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	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Santa Clara North West (NP)

Object Code	Description	Saratoga Union Elementary (NP18)	Sunnyvale Elementary (NP19)	Union Elementary (NP20)	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	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	0.00	0.00
	TOTAL COSTS	0.00	0.00	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	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	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources						
1000-1999	Certificated Salaries					0.00

SELPA: Santa Clara North West (NP)

Object Code	Description	Saratoga Union Elementary (NP18)	Sunnyvale Elementary (NP19)	Union Elementary (NP20)	Adjustments*	Total
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	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	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	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	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						0.00

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

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

43 69419 0000000
Report SEMB
G8AZRF858K(2025-26)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDULICATED PUPIL COUNT								1,137.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,241,739.00	0.00	0.00	0.00	805,958.00	12,704,485.00		14,752,182.00
2000-2999	Classified Salaries	5,097,689.00	0.00	0.00	0.00	657,529.00	12,320,194.00		18,075,412.00
3000-3999	Employee Benefits	3,028,035.00	0.00	0.00	0.00	575,604.00	11,792,042.00		15,395,681.00
4000-4999	Books and Supplies	226,750.00	0.00	0.00	0.00	56,262.00	440,753.00		723,765.00
5000-5999	Services and Other Operating Expenditures	47,850.00	0.00	0.00	0.00	0.00	3,418,191.00		3,466,041.00
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	9,642,063.00	0.00	0.00	0.00	2,095,353.00	40,675,665.00	0.00	52,413,081.00
7310	Transfers of Indirect Costs	71,811.00	0.00	0.00	0.00	2,794.00	138,203.00		212,808.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	71,811.00	0.00	0.00	0.00	2,794.00	138,203.00	0.00	212,808.00
	TOTAL COSTS	9,713,874.00	0.00	0.00	0.00	2,098,147.00	40,813,868.00	0.00	52,625,889.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,241,739.00	0.00	0.00	0.00	690,927.00	10,997,609.00		12,930,275.00
2000-2999	Classified Salaries	5,097,689.00	0.00	0.00	0.00	657,529.00	12,320,194.00		18,075,412.00
3000-3999	Employee Benefits	3,028,035.00	0.00	0.00	0.00	549,589.00	11,130,464.00		14,708,088.00
4000-4999	Books and Supplies	226,750.00	0.00	0.00	0.00	381.00	246,110.00		473,241.00
5000-5999	Services and Other Operating Expenditures	47,850.00	0.00	0.00	0.00	0.00	3,059,379.00		3,107,229.00
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	9,642,063.00	0.00	0.00	0.00	1,898,426.00	37,753,756.00	0.00	49,294,245.00
7310	Transfers of Indirect Costs	71,811.00	0.00	0.00	0.00	0.00	204.00		72,015.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	71,811.00	0.00	0.00	0.00	0.00	204.00	0.00	72,015.00
	TOTAL BEFORE OBJECT 8980	9,713,874.00	0.00	0.00	0.00	1,898,426.00	37,753,960.00	0.00	49,366,260.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								49,366,260.00

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

43 69419 0000000
Report SEMB
G8AZRF858K(2025-26)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	190,132.00	0.00	0.00	0.00	0.00	0.00		190,132.00
2000-2999	Classified Salaries	2,444,593.00	0.00	0.00	0.00	0.00	0.00		2,444,593.00
3000-3999	Employee Benefits	1,394,069.00	0.00	0.00	0.00	0.00	0.00		1,394,069.00
4000-4999	Books and Supplies	226,750.00	0.00	0.00	0.00	0.00	0.00		226,750.00
5000-5999	Services and Other Operating Expenditures	47,850.00	0.00	0.00	0.00	0.00	3,000.00		50,850.00
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	4,303,394.00	0.00	0.00	0.00	0.00	3,000.00	0.00	4,306,394.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	4,303,394.00	0.00	0.00	0.00	0.00	3,000.00	0.00	4,306,394.00
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)								32,452,533.00
	TOTAL COSTS								36,758,927.00

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

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

43 69419 0000000
Report SEMB
G8AZRF858K(2025-26)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,137.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	1,228,151.68	0.00	0.00	0.00	950,120.10	14,080,278.34		16,258,550.12
2000-2999	Classified Salaries	5,323,767.71	0.00	0.00	0.00	639,253.08	13,006,180.82		18,969,201.61
3000-3999	Employee Benefits	3,260,924.26	0.00	0.00	0.00	760,796.24	13,151,032.90		17,172,753.40
4000-4999	Books and Supplies	234,247.28	0.00	0.00	0.00	5,685.14	319,142.11		559,074.53
5000-5999	Services and Other Operating Expenditures	43,880.44	0.00	0.00	0.00	0.00	4,571,179.49		4,615,059.93
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	6,421.40	0.00	0.00	0.00	0.00	0.00		6,421.40
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	10,097,392.77	0.00	0.00	0.00	2,355,854.56	45,127,813.66	0.00	57,581,060.99
7310	Transfers of Indirect Costs	123,544.07	0.00	0.00	0.00	3,359.61	128,659.70		255,563.38
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)	9,577,363.64							9,577,363.64
	Total Indirect Costs	123,544.07	0.00	0.00	0.00	3,359.61	128,659.70	0.00	255,563.38
	TOTAL COSTS	10,220,936.84	0.00	0.00	0.00	2,359,214.17	45,256,473.36	0.00	57,836,624.37
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	156,327.67	1,842,322.02		1,998,649.69
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	40,507.65	678,574.78		719,082.43
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	485.54	100,367.08		100,852.62
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	161,094.57		161,094.57
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	197,320.86	2,782,358.45	0.00	2,979,679.31
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	3,359.61	128,342.21		131,701.82
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	3,359.61	128,342.21	0.00	131,701.82
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	200,680.47	2,910,700.66	0.00	3,111,381.13
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								3,111,381.13

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

43 69419 0000000
Report SEMB
G8AZRF858K(2025-26)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,228,151.68	0.00	0.00	0.00	793,792.43	12,237,956.32		14,259,900.43
2000-2999	Classified Salaries	5,323,767.71	0.00	0.00	0.00	639,253.08	13,006,180.82		18,969,201.61
3000-3999	Employee Benefits	3,260,924.26	0.00	0.00	0.00	720,288.59	12,472,458.12		16,453,670.97
4000-4999	Books and Supplies	234,247.28	0.00	0.00	0.00	5,199.60	218,775.03		458,221.91
5000-5999	Services and Other Operating Expenditures	43,880.44	0.00	0.00	0.00	0.00	4,410,084.92		4,453,965.36
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	6,421.40	0.00	0.00	0.00	0.00	0.00		6,421.40
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	10,097,392.77	0.00	0.00	0.00	2,158,533.70	42,345,455.21	0.00	54,601,381.68
7310	Transfers of Indirect Costs	123,544.07	0.00	0.00	0.00	0.00	317.49		123,861.56
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)	9,577,363.64							9,577,363.64
	Total Indirect Costs	123,544.07	0.00	0.00	0.00	0.00	317.49	0.00	123,861.56
	TOTAL BEFORE OBJECT 8980	10,220,936.84	0.00	0.00	0.00	2,158,533.70	42,345,772.70	0.00	54,725,243.24
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								54,725,243.24
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	182,124.68	0.00	0.00	0.00	0.00	2,866.37		184,991.05
2000-2999	Classified Salaries	2,546,372.49	0.00	0.00	0.00	0.00	0.00		2,546,372.49
3000-3999	Employee Benefits	1,468,378.54	0.00	0.00	0.00	0.00	643.89		1,469,022.43
4000-4999	Books and Supplies	234,247.28	0.00	0.00	0.00	0.00	52.67		234,299.95
5000-5999	Services and Other Operating Expenditures	43,880.44	0.00	0.00	0.00	0.00	3,471.73		47,352.17
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	6,421.40	0.00	0.00	0.00	0.00	0.00		6,421.40
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	4,481,424.83	0.00	0.00	0.00	0.00	7,034.66	0.00	4,488,459.49
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	4,481,424.83	0.00	0.00	0.00	0.00	7,034.66	0.00	4,488,459.49

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

43 69419 0000000
Report SEMB
G8AZRF858K(2025-26)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								35,925,836.70
	TOTAL COSTS								40,414,296.19

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

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

43 69419 0000000
Report SEMB
G8AZRF858K(2025-26)

SELPA: Santa Clara North West (NP)

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
3	509,832.00	509,832.00
Total exempt reductions	509,832.00	509,832.00

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

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

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Report SEMB
G8AZRF858K(2025-26)

SELPA: **Santa Clara North West (NP)**

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].

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

If (b) is greater than (a).

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

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).	<u> </u> (e)	<u> </u>	<u> </u>
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u> 0.00</u> (f)		

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

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

43 69419 0000000
Report SEMB
G8AZRF858K(2025-26)

SELPA: Santa Clara North West (NP)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

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

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

Column A	Column B	Column C
Budgeted Amounts (LB-B Worksheet) FY 2026-27	Actual Expenditures Comparison Year 2025-2026	Difference (A - B)

52,625,889.00		
3,259,629.00		
49,366,260.00	61,696,752.59	
	(7,059,749.35)	
	54,637,003.24	
	509,832.00	
	0.00	
49,366,260.00	54,127,171.24	(4,760,911.24)

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

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

Budgeted Amounts FY 2026-27	Comparison Year 2025-2026	Difference
-----------------------------------	---------------------------------	------------

52,625,889.00		
3,259,629.00		
49,366,260.00	61,696,752.59	
	(7,059,749.35)	
	54,637,003.24	
	509,832.00	

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

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SELPA: Santa Clara North West (NP)

Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	49,366,260.00	54,127,171.24	
d. Special education unduplicated pupil count	1,137.00	1,137.00	
e. Per capita state and local expenditures (Test2c/Test2d)	43,417.99	47,605.25	(4,187.26)
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	Comparison Year	
		FY 2026-27	2025-2026	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	36,758,927.00	40,414,296.19	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		40,414,296.19	
	Less: Exempt reduction(s) from SECTION 1		509,832.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	36,758,927.00	39,904,464.19	(3,145,537.19)
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	Comparison Year	
		FY 2026-27	2025-2026	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	36,758,927.00	40,414,296.19	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		40,414,296.19	
	Less: Exempt reduction(s) from SECTION 1		509,832.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	36,758,927.00	39,904,464.19	
	b. Special education unduplicated pupil count	1,137.00	1,137.00	
	c. Per capita local expenditures (Test4a/Test4b)	32,329.75	35,096.27	(2,766.52)
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.				

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

43 69419 0000000
Report SEMB
G8AZRF858K(2025-26)

SELPA: Santa Clara North West (NP)

Tina Bernal

Contact Name

Serving CBO & Director, Fiscal Services

Title

408-252-3000 x61412

Telephone Number

bernal_tina@cusdk8.org

Email Address

SELPA: Santa Clara North West (NP)

Object Code	Description	Santa Clara County Office of Education (NP00)	Cambrian Elementary (NP01)	Campbell Union Elementary (NP02)	Campbell Union High (NP03)	Cupertino Union Elementary (NP04)	Fremont Union High (NP05)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: Santa Clara North West (NP)

Object Code	Description	Santa Clara County Office of Education (NP00)	Cambrian Elementary (NP01)	Campbell Union Elementary (NP02)	Campbell Union High (NP03)	Cupertino Union Elementary (NP04)	Fremont Union High (NP05)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Santa Clara North West (NP)

Object Code	Description	Lakeside Joint Elementary (NP06)	Loma Prieta Joint Union Elementary (NP07)	Los Altos Elementary (NP08)	Los Gatos Union Elementary (NP09)	Los Gatos-Saratoga Union High (NP10)	Luther Burbank Elementary (NP11)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: Santa Clara North West (NP)

Object Code	Description	Lakeside Joint Elementary (NP06)	Loma Prieta Joint Union Elementary (NP07)	Los Altos Elementary (NP08)	Los Gatos Union Elementary (NP09)	Los Gatos-Saratoga Union High (NP10)	Luther Burbank Elementary (NP11)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Santa Clara North West (NP)

Object Code	Description	Moreland Elementary (NP12)	Mountain View-Los Altos Union High (NP13)	Mountain View Whisman Elementary (NP14)	Palo Alto Unified (NP15)	San Jose Unified (NP16)	Santa Clara Unified (NP17)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: Santa Clara North West (NP)

Object Code	Description	Moreland Elementary (NP12)	Mountain View-Los Altos Union High (NP13)	Mountain View Whisman Elementary (NP14)	Palo Alto Unified (NP15)	San Jose Unified (NP16)	Santa Clara Unified (NP17)
BUDGET - Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

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

SELPA: Santa Clara North West (NP)

Object Code	Description	Saratoga Union Elementary (NP18)	Sunnyvale Elementary (NP19)	Union Elementary (NP20)	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	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	0.00	0.00
	TOTAL COSTS	0.00	0.00	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	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	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00

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

SELPA: Santa Clara North West (NP)

Object Code	Description	Saratoga Union Elementary (NP18)	Sunnyvale Elementary (NP19)	Union Elementary (NP20)	Adjustments*	Total
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	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	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	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	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						0.00

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

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

Cupertino Union Elementary

Santa Clara County

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

- F** - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

BALANCE-FDxRS - (Fatal) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource.	<u>Passed</u>
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

EXP-POSITIVE - (Warning) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) **Exception**

FUND	RESOURCE	FUNCTION	VALUE
01	0000	6000	(\$2,160,705.62)

Explanation: This consisted of a one time clean up administrative transaction to clear old IBNR from when district was fully self insured.

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	0000	5400	(\$319,368.95)

Explanation: This consisted of a one time clean up administrative transaction to clear old IBNR from when district was fully self insured. It relates to EXP-Positive.

01	2600	6400	(\$10,912.50)
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Explanation: An item was returned in prior year and the credit was applied in current year, therefore it is a one time negative expense.

63	9010	3202	(\$45,079.02)
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Explanation: A decrease to Net Pension Liability due to close of Enterprise Program and Enterprise Fund altogether.

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

CURRENT-CALC-EXP - (Informational) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. **Passed**

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

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

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

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

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

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

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

IC-ADMIN-PLANT-SVCS - (Warning) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%.	<u>Passed</u>
IC-BD-SUPT-NOT-ZERO - (Warning) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero.	<u>Passed</u>
IC-BD-SUPT-VS-ADMIN - (Warning) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%.	<u>Passed</u>
IC-EXCEEDS-LEA-RATE - (Warning) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate.	<u>Passed</u>
IC-PCT - (Warning) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%.	<u>Passed</u>
IC-POSITIVE - (Warning) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.	<u>Passed</u>
LOT-CONTRIB-IMPORT-A - (Fatal) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L.	<u>Passed</u>
LOT-CONTRIB-IMPORT-B - (Warning) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L.	<u>Passed</u>
LOT-IMPORT - (Fatal) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved.	<u>Passed</u>
PCR-ALLOC-NO-DIRECT - (Warning) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs.	<u>Passed</u>
PCR-GF-EXPENDITURES - (Fatal) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62.	<u>Passed</u>
PCRAF-UNDISTRIBUTED - (Fatal) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000).	<u>Passed</u>
<u>EXPORT VALIDATION CHECKS</u>	
ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
CEA-PROVIDE - (Fatal) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>

GANN-PROVIDE - (Fatal) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided.	<u>Passed</u>
ICR-PROVIDE - (Fatal) - Indirect Cost Rate Worksheet (Form ICR) must be provided.	<u>Passed</u>
UNAUDIT-CERT-PROVIDE - (Fatal) - Unaudited Actual Certification (Form CA) must be provided.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

SACS Web System - SACS V16
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Unaudited Actuals
Budget 2026-27
Technical Review Checks
Phase - All
Display - All Technical Checks

Cupertino Union Elementary

Santa Clara County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

FUND	RESOURCE	NEG. EFB
01	6019	(\$1,707,879.00)
Explanation: The beginning fund balance will be adjusted at first interim in the revised budget.		
01	6546	(\$111,269.93)
Explanation: The beginning fund balance will be adjusted at first interim in the revised budget.		
Total of negative resource balances for Fund 01		(\$1,819,148.93)

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

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

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

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

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

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

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.				<u>Passed</u>
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.				<u>Passed</u>
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.				<u>Passed</u>
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.				<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.				<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).				<u>Passed</u>
OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:				<u>Exception</u>
FUND	RESOURCE	OBJECT	VALUE	
01	6019	9790	(\$1,707,879.00)	
Explanation: The beginning fund balance will be adjusted at first interim in the revised budget and this will correct the ending fund balance.				
01	6546	9790	(\$111,269.93)	
Explanation: The beginning fund balance will be adjusted at first interim in the revised budget and this will correct the ending fund balance.				
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.				<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.				<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.				<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.				<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.				<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.				<u>Passed</u>
<u>EXPORT VALIDATION CHECKS</u>				
ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.				<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.				<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.				<u>Passed</u>

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

Passed

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

Passed

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

Passed