2025-26
Unaudited Actuals



September 15, 2026

To: Board of Education

From: Conrad Tedeschi, CPA
Assistant Superintendent of Business Services

Date: September 15, 2026

Subject: 2025-26 Unaudited Actuals Report

Introduction

The 2025-26 Unaudited Actuals Report for all funds for the Santa Barbara Unified School District (SBUSD) is being presented to the Board for approval in compliance with the statutory deadline of September 15, 2026.

School districts are required by the State of California to annually produce the Unaudited Actuals Report using the State's format, known as SACS (Standardized Account Code Structure), for all funds. The Unaudited Actuals data reports on all activities in the Santa Barbara Unified's funds.

The official fund statements and required supplemental forms out of the State's SACS software are all included in this report along with the staff's summary and analyses.

SBUSD's independent auditors will verify the 2025-26 Unaudited Actual Data and issue a report on their opinion, including any material findings, prior to January 31, 2026, to be presented to the Board for approval within 45 days of issuance. Consistent with last year's Unaudited Actuals compilation, the Governmental Accounting Standards Board (GASB) Statement Number 34 documents are not included here but rather will also be included in the 2025-26 audit report along with the Management Discussion and Analysis (MD&A).

Executive Summary

The 2025–26 Unaudited Actuals demonstrate that the SBUSD remains fiscally solvent, and has met all state reserve requirements. The 2025-26 fiscal year ended with a deficit in the general fund as unrestricted revenues were exceeded by unrestricted expenditures and transfers by $5.4 million. While this is much less than had been previously projected, it is almost entirely on the unrestricted side of the ledger. Careful attention to expenditure management, reserve levels, and long-range projections will remain critical as we prepare for the 2026–27 First Interim Report, and beyond.

Enrollment

SBUSD enrollment continues to decline. Total enrollment for 2025-26 was 11,714 which was down 267 students from the prior year. We saw a decline of 96 elementary students, 41 in junior high, and 130 high school students in 2025-26.

General Fund Revenues

Total revenues and sources in the SBUSD General Fund reached $252.2 million in 2025-26 which is an increase of $14.4 million from 2024-25.

As a Community Funded District, SBUSD relies heavily on local property taxes for unrestricted operations, which are driven by the local economy and housing market. Revenues from all sources of property taxes in 2025-26 grew by 5.00%.

General Fund Expenditures

Total expenditures and uses in the General fund reached $257.6 million which is an increase of $2.0 million from the 2024-25 Unaudited Actuals Report. Efforts to reduce costs across the district continued throughout the year and is reflected in our improved ending financial position. Continued diligence to reduce spending are necessary to achieve an unrestricted balanced budget and to rebuild reserves.

General Fund Reserves

The SBUSD's unrestricted ending fund balance for fiscal year 2024-25 is $19.7 million. This allows a General Fund unrestricted reserve of 7.63% which is down from last year's reserve of 12.23%. When added to the Special Reserve maintained in Fund 17, SBUSD has a total reserve of 13.68%, down from last year's 18.68% in reserves. The SBUSD's restricted unaudited actuals also ended the year with a deficit of $8.0 million leaving restricted balances of $23.8 million.

Restricted Balances

SBUSD ended the 2025-26 fiscal year with $23.6 million in restricted balances that will carry forward into the 2026-27 school year. The largest balance is in the Student Support and Professional Development Discretionary Block Grant, $3.2 million; Expanded Learning opportunities Program (ELOP), 3.1 million; and Proposition 28 Arts and Music in Schools, $3.0 million. A complete listing of restricted balances carrying forward is provided in this report.

Contact Information

My goal for the interim reports is to provide accurate budget information publicly in a clear and concise manner. Interested members of the public are encouraged to contact me directly to ask questions, make suggestions or discuss the information presented this evening. All budget reports are posted on the Business Services page on the SBUSD website and printed copies are available upon request.

Conrad Tedeschi

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2026-27 Adopted Budget Report
Summary of General Fund Revenues, Expenditures, and Fund Balance - Unrestricted and Restricted Combined

UNRESTRICTED & RESTRICTED COMBINED	2025-26 Estimated Actuals	2025-26 Unaudited Actuals	Change	Percent Change
Revenues				
LCFF Sources	$ 188,411,382	$ 188,193,616	$ (217,766)	-0.1%
Federal Revenue	8,040,737	8,100,114	59,377	0.7%
Other State Revenue	33,019,285	33,918,536	899,251	2.7%
Other Local Revenue	18,118,401	21,731,424	3,613,023	19.9%
Transfers In & Other Sources	1,620,607	240,774	(1,379,833)	-85.1%
Total Revenues	**$ 249,210,412**	**$ 252,184,463**	**$ 2,974,051**	1.2%
Expenditures				
Certificated Salaries	$ 100,128,152	$ 99,445,273	$ 682,879	0.7%
Classified Salaries	51,279,567	50,933,434	346,133	0.7%
Employee Benefits	63,690,295	62,962,307	727,988	1.1%
Books and Supplies	13,183,732	8,844,488	4,339,244	32.9%
Services and Other Operating Expenses	31,769,461	27,832,345	3,937,116	12.4%
Capital Outlay	4,267,583	2,816,625	1,450,958	34.0%
Other Outgo	5,260,516	4,552,441	708,075	13.5%
Transfers Out and Other Sources/Uses	243,117	243,117	-	0.0%
Total Expenditures	**$ 269,822,423**	**$ 257,630,029**	**$ (12,192,394)**	**-4.5%**
Net Increase (Decrease)	$ (20,612,011)	$ (5,445,566)	$ 15,166,445	73.58%
Beginning Fund Balance	$ 43,448,887	$ 43,448,887	$ -	0.0%
Ending Fund Balance	$ 22,836,876	$ 38,003,321	$ 15,166,445	66.4%
Components of Ending Fund Balance				
Nonspendable	-	191,180	191,180	
Restricted	14,822,721	23,629,801	8,807,080	59.4%
Committed	-	-	-	
Assigned	1,949,574	1,786,000	(163,574)	-8.4%
Reserve for Economic Uncertainties	$ 6,064,581	$ 12,396,340	$ 6,331,759	104.4%
State Recommended Reserve 3%	$ 8,094,673	$ 7,728,901	$ (365,772)	
Total Available Reserves %	2.25%	4.81%	2.56%	

The explanations of the changes between the 2025-26 Estimated Actuals, which were part of the 2026-27 Adopted Budget, and the 2025-26 Unaudited Actuals are listed below.

General Fund Combined

Revenues

- The decrease to **LCFF Sources** reflects that actual property taxes received were less than the County's estimate.
- The change in **Federal Revenue** is due to the additional Title I funds and funds generated by students in the district boundaries that live on federal land, referred to as Forest Reserve Funds. Any unused federal grant revenue was removed and will be added to the 2026-27 fiscal year budget.
- The net increase in **Other State Revenue** is the result of additional grant funds—including the Lottery, LCFF Equity Multiplier, Classified School Employee Summer Assistance Program (CSESAP), and the Teacher Residency Implementation and Expansion Grant. This increase was partially offset by the removal of unused funds from the Career Technical Education Incentive Grant (CTEIG) and the K-12 Strong Workforce Program (SWP).
- The overall increase in Other **Local Revenue** is driven by higher-than-expected earnings across several administrative, financial, and program areas. Key contributors include E-Rate, Charter School fees, equipment sales, increased interest earnings, and partnership funding (such as Medi-Cal, redevelopment agencies, and City College programs), along with school site donations and Associated Student Body (ASB) funds.
- While funds in the **Other Sources** category were originally allocated for both new copier and Apple device leases, only the copier leases were actually executed.

Expenditures

- The net budget decrease for **Certificated Salaries** is primarily due to lower-than-expected salary costs for teachers, psychologists, nurses, librarians, counselors, and administrators. However, this decrease was partially offset by higher-than-estimated expenses for substitute teachers, extra hours, and other certificated costs.
- The overall decrease in **Classified Salaries** is primarily due to vacancies in special education paraeducator and clerical positions, which were backfilled by contracted services. This decrease was partially offset by administrator vacation payouts, increased classified coaching, and extra hours for both the Extended Learning Opportunities Program (ELOP) and the Bridges Program.
- The District's **Employee Benefits** saw a decrease in CalPERS costs due to vacant positions, while expenses for CalSTRS and health insurance came in higher than anticipated.
- The variance in **Books and Supplies** is largely due to lower-than-budgeted spending across several grants and programs—including ELOP, Title III, Restricted Lottery, CTEIG, Arts and Music in Schools (AMS), and Restricted Maintenance—as well as donation resources. These unspent funds will carry over and be available for use in FY 2026–27.
- The variance in **Services and Other Operating** is due to an overall decrease in projected spending. Specifically, costs came in lower than estimated for travel and conferences, utilities, property and liability insurance, repairs, contracted services, settlements, field trips, and legal fees. Any unspent grant or donation funds will carry over and be available for use in the FY 2026–27 budget.
- The reduction in **Capital Outlay** is due to not recording the anticipated Apple device leases.
- The change in **Other Outgo** is driven by two factors: tuition and excess costs for Special Education came in lower than projected, while indirect costs came in higher.

Fund Balance

The California School Accounting Manual (CSAM) defines the general fund balance through five distinct components: **nonspendable** (not in spendable form like stores or prepaid items), **restricted** (subject to external legal constraints), **committed** (constrained by formal local authority action), **assigned** (intended for specific purposes), and **unassigned** (including reserves for economic uncertainties).

The restricted balance contains funds that will be spent in upcoming years. Because the revenue is recognized before the related costs occur, this spending pattern will reflect a deficit. Detailed information regarding the restricted balance is available on the final page of SACS form 01. The financial resources required for the 7th period at junior high schools — scheduled to start in 2027-28 — make up the assigned balance. Meanwhile, the unassigned balance is allocated to the account designated for economic uncertainties.

General Fund - Unrestricted/Restricted Split

UNRESTRICTED	2025-26 Estimated Actuals	2025-26 Unaudited Actuals	Change	Percent Change
Revenues				
LCFF Sources	$ 184,312,707	$ 183,915,444	$ (397,263)	-0.2%
Federal Revenue	-	12,695	12,695	NEW
Other State Revenue	4,881,993	4,923,671	41,678	0.9%
Other Local Revenue	5,651,942	6,576,563	924,621	16.4%
Transfers In	1,620,607	240,774	(1,379,833)	-85.1%
Total Revenues	**$ 196,467,249**	**$ 195,669,147**	**$ (798,102)**	**-0.4%**
Expenditures				
Certificated Salaries	$ 76,105,628	$ 75,828,447	$ 277,181	0.4%
Classified Salaries	29,627,599	28,979,893	647,706	2.2%
Employee Benefits	37,206,732	37,108,756	97,976	0.3%
Books and Supplies	3,820,285	3,492,601	327,684	8.6%
Services and Other Operating Expenses	18,875,086	17,987,306	887,780	4.7%
Capital Outlay	1,802,752	384,660	1,418,092	78.7%
Other Outgo	530,120	430,613	99,507	18.8%
Transfers Out and Other Sources/Uses	243,117	243,117	-	0.0%
Total Expenditures	**$ 168,211,319**	**$ 164,455,392**	**$ 3,755,927**	**2.2%**
Contributions	$ (39,919,656)	$ (36,533,418)	$ 3,386,238	8.5%
Net Increase (Decrease)	$ (11,663,726)	$ (5,319,664)	$ 6,344,062	54.4%
Beginning Fund Balance	$ 19,677,881	$ 19,677,881	$ -	0.0%
Ending Fund Balance	**$ 8,014,155**	**$ 14,358,217**	**$ 6,344,062**	**79.2%**

Unrestricted funds, which include money from property taxes, state aid, state lottery, interest, and various fees, cover all the District's operating costs. This money is given to individual schools and departments. They have the responsibility to spend allotted budget amounts in alignment with LCAP, Board Policy, and Board Priorities.

The District makes internal contributions primarily to meet State requirements for Special Education and Restricted Maintenance. At the school-site level, the majority of contributions are driven by an MOU with the Royal Pride Foundation to partially fund the Health Careers Academy Coordinator position. The overall

variance in these contributions is due to lower-than-projected costs for Special Education paraeducator salaries and benefits, contracted services, settlements, and legal fees.

CONTRIBUTION TO	ESTIMATED ACTUALS	ADOPTED BUDGET	Change
Federal Special Education: IDEA Basic Local Assistance	$ 10,489,813	$ 9,302,184	$ 1,187,629
State Special Education Apportionment	$ 21,690,806	$ 19,499,750	$ 2,191,056
State Mental Health-Related Services	$ 473,178	$ 99,879	$ 373,299
Restricted Maintenance Account (RMA)	$ 7,265,859	$ 7,444,083	$ (178,224)
School Site Local Donations	$ -	$ 187,522	$ (187,522)
Total	**$ 39,919,656**	**$ 36,533,418**	**$ 3,386,238**

RESTRICTED	2025-26 Estimated Actuals	2025-26 Unaudited Actuals	Change	Percent Change
Revenues				
LCFF Sources	$ 4,098,675	$ 4,278,172	$ 179,497	4.4%
Federal Revenue	8,040,737	8,087,419	46,682	0.6%
Other State Revenue	28,137,292	28,994,865	857,573	3.0%
Other Local Revenue	12,466,459	15,154,861	2,688,402	21.6%
Transfers In	-	-	-	
Total Revenues	**$ 52,743,163**	**$ 56,515,317**	**$ 3,772,154**	7.2%
Expenditures				
Certificated Salaries	$ 24,022,524	$ 23,616,826	$ 405,698	1.7%
Classified Salaries	21,651,968	21,953,541	(301,573)	-1.4%
Employee Benefits	26,483,563	25,853,550	630,013	2.4%
Books and Supplies	9,363,447	5,351,887	4,011,560	42.8%
Services and Other Operating Expenses	12,894,375	9,845,040	3,049,335	23.6%
Capital Outlay	2,464,831	2,431,964	32,867	1.3%
Other Outgo	4,730,396	4,121,828	608,568	12.9%
Transfers Out and Other Sources/Uses				
Total Expenditures	**$ 101,611,104**	**$ 93,174,637**	**$ 8,436,467**	**8.3%**
Contributions	$ 39,919,656	$ 36,533,418	$ (3,386,238)	-8.5%
Net Increase (Decrease)	**$ (8,948,285)**	**$ (125,902)**	**$ 8,822,383**	**98.59%**
Beginning Fund Balance	$ 23,771,006	$ 23,771,006	$ -	
Ending Fund Balance	**$ 14,822,721**	**$ 23,645,104**	**$ 8,822,383**	**59.5%**

Restricted funds are made of federal, state, and local grants, programs, or donations that have specific purposes for spending. The funds are categorized into resources, each of which have different spending

timelines and accounting requirements. The surplus adds to the restricted fund balance while the deficit reduces the restricted fund balance.

The following resources make up the projected net deficit spending in **restricted** resources in 2025-26.

Resource	Description	Surplus/(Deficit)
2600	Expanded Learning Opportunities Program	459,491
6019	Student Support and Professional Development Discretionary Block Grant (SSPDBG)	3,232,379
6211	Literacy Coaches and Reading Specialists Grant	450,000
6266	Educator Effectiveness	(1,344,825)
6300	Lottery: Instructional Materials	(264,479)
6318	Antibias Education Grant	32,063
6332	CA Community Schools Partnership Act - Implementation Grant	188,300
6500	Special Education State Apportionment	(4,859)
6547	Special Education Early Intervention Preschool Grant	(240,140)
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	(4,542,824)
6770	Arts and Music in Schools (AMS) Prop 28	(567,893)
7032	Kitchen Infrastructure and Training Funds	(565,068)
7339	Dual Enrollment Opportunities Grant Program	(146,161)
7399	LCFF Equity Multiplier	222,603
7415	Classified School Employee Summer Assistance Program (CSESAP)	2,456
7435	Learning Recovery Emergency Block Grant	722,476
7810	Other State Grants	(17,522)
7820	Teacher Residency Implementation and Expansion Grant	540,000
8150	Restricted Maintenance Account (RMA)	1,085,891
9099	Community Redevelopment Funds Not Subject to LCFF Deduction	204,754
9208	Medi-Cal Billing	79,205
9242	Children and Youth Behavioral Health Initiative (CYBHI) Capacity Grant	106,842
9XXX	School Site & Local Donations	241,408
	Total Deficit	(125,902)

Multi-Year Projection

Below is the presentation of the multi-year projection of the combined revenues, expenses, and fund balances for the restricted and unrestricted resources of the SBUSD General Fund.

Multiyear Projections - General Fund Unrestricted/Restricted				
	2025-26	**2026-27**	**2027-28**	**2028-29**
REVENUES AND OTHER FINANCING SOURCES				
LCFF Sources	$ 188,193,616	$ 195,724,561	$ 203,876,475	$ 212,441,198
Federal Revenues	8,100,114	8,152,138	7,540,884	7,540,884
Other State Revenues	33,918,536	27,810,288	27,668,409	27,718,678
Other Local Revenues	21,731,424	19,834,769	19,744,769	19,744,769
Other Financing Sources	240,774	1,811,985	1,811,985	1,811,985
Total	**$ 252,184,463**	**$ 253,333,741**	**$ 260,642,522**	**$ 269,257,514**
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries	$ 99,445,273	$ 102,185,719	$ 104,321,680	$ 105,664,894
Classified Salaries	50,933,434	55,334,917	55,638,214	$ 56,480,689
Employee Benefits	62,962,307	65,015,360	66,367,374	66,970,376
Books and Supplies	8,844,488	8,441,308	7,013,767	7,013,767
Services and Other Operating	27,832,345	24,706,547	24,977,069	25,096,158
Capital Outlay	2,816,625	2,075,727	2,075,727	2,075,727
Other Outgo	4,552,441	5,160,030	5,160,030	5,160,030
Other Financing Uses	243,117	139,230	139,230	139,230
Other Adjustments	-	-	-	-
Total	**$ 257,630,029**	**$ 263,058,838**	**$ 265,693,091**	**$ 268,600,871**
Net Increase (Decrease)	(5,445,566)	(9,725,097)	(5,050,569)	656,643
FUND BALANCE				
Beginning Fund Balance	$ 43,448,887	$ 38,003,321	$ 28,278,224	$ 23,227,654
Ending Fund Balance	38,003,321	28,278,224	23,227,654	23,884,297
Restricted	$ 23,645,104	$ 20,035,444	$ 17,524,483	$ 15,278,972
Assigned	1,961,877	1,786,000	-	-
Fund 01 Reserve	$ 12,396,340	$ 6,456,780	$ 5,703,171	$ 8,605,324
Fund 17 Reserve	15,988,255	16,338,175	16,688,175	16,988,175
Total Available Reserves - by Amount	**$ 28,384,595**	**$ 22,794,955**	**$ 22,391,346**	**$ 25,593,499**
Total Available Reserves - by Percent	**11.02%**	**8.67%**	**8.43%**	**9.53%**

The Multi-Year Projections (MYP) have been updated with the figures from the Unaudited Actuals. All revenue and expenditure amounts remain unchanged from the 2026-27 Adopted Budget Report while the beginning and ending balances have been adjusted to reflect the 2025-26 Unaudited Actuals.

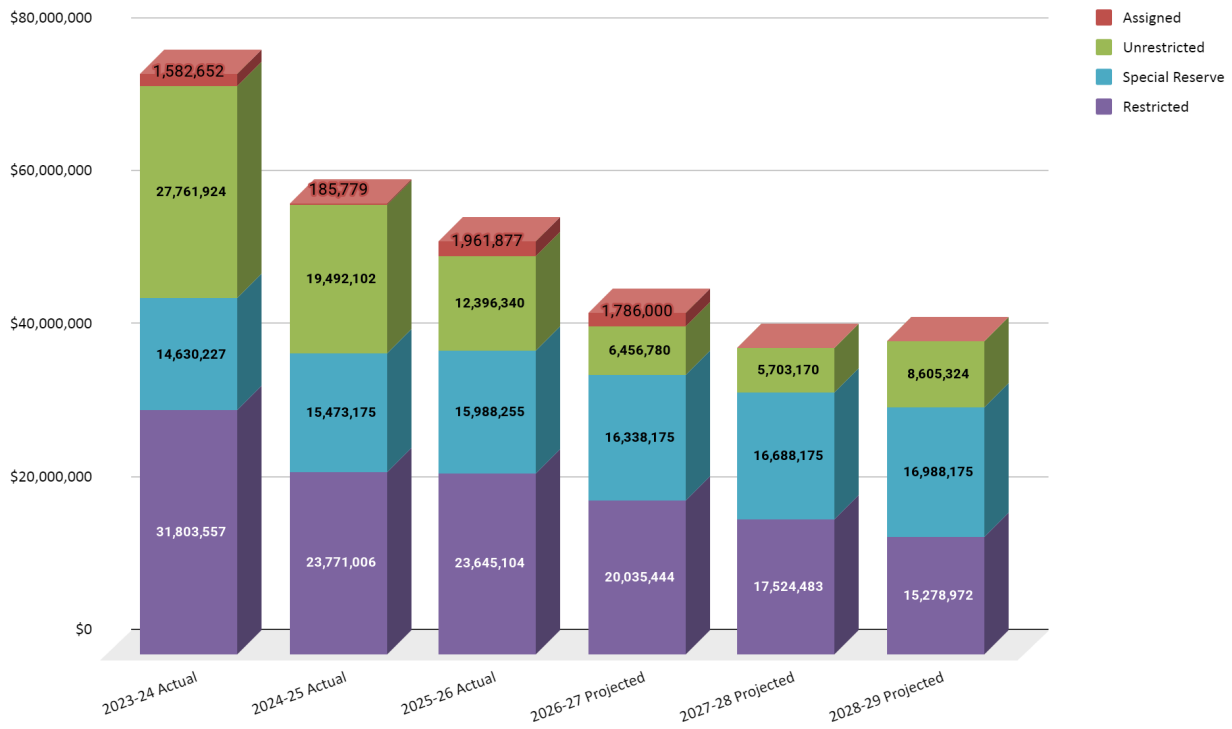
General Fund Charts and Graphs

Multi-Year Ending Fund Balances

The State-mandated Reserve Standard Percentage for the District is set at three percent. While this minimum requirement is based on the General Fund total expenditures, the actual 3% must be maintained within either the General Fund unrestricted portion (Fund 01) or the Special Reserve (Fund 17).

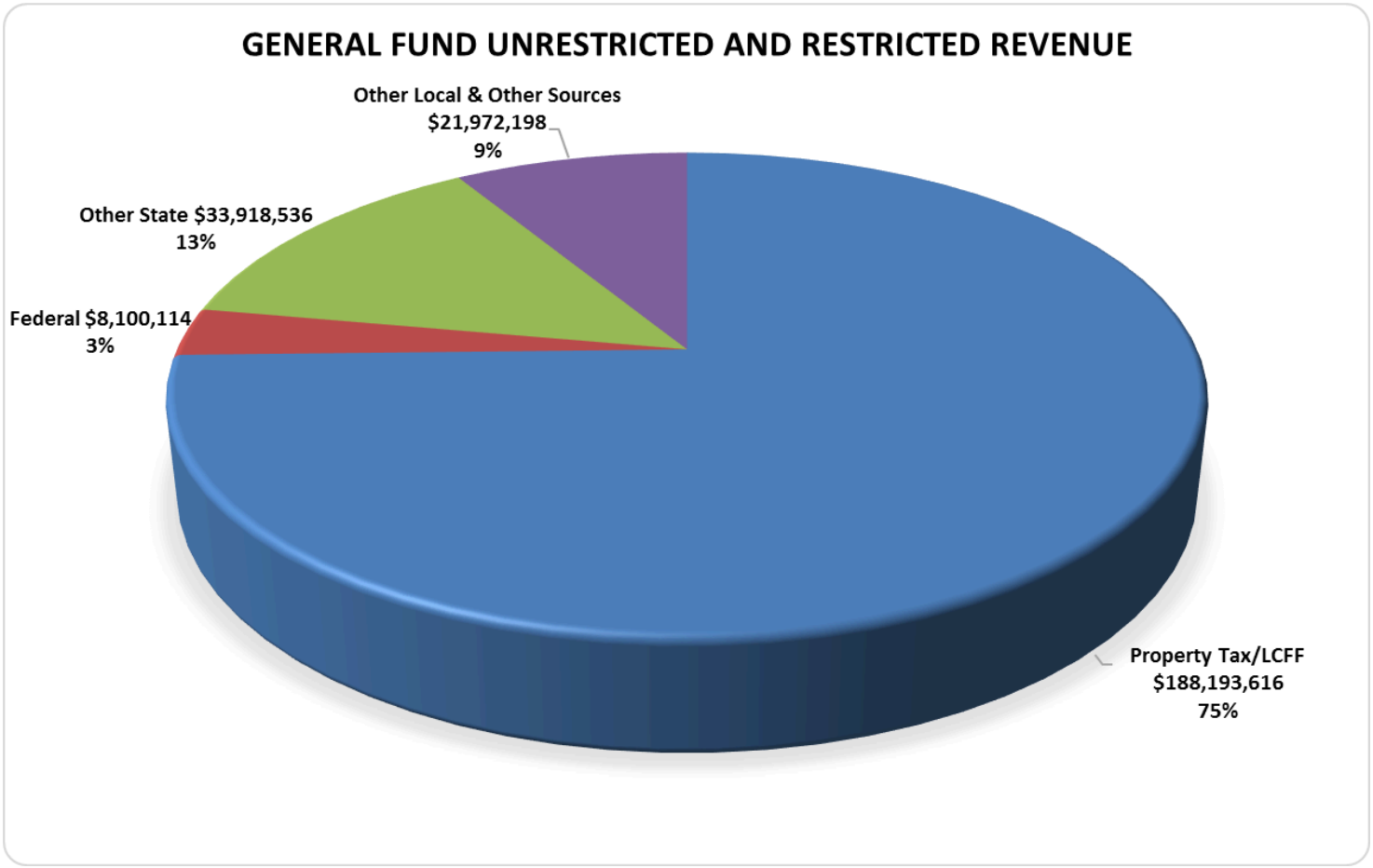
According to the latest multi-year projection, unrestricted reserves (combining Funds 01 and 17) will be 11.02% for the 2025–26 fiscal year. These reserves are expected to adjust to 8.67% in 2026–27, 8.43% in 2027–28, and 9.53% in 2028–29.

The following chart illustrates reserve levels across the previous two years, the current year, and the three subsequent fiscal years.

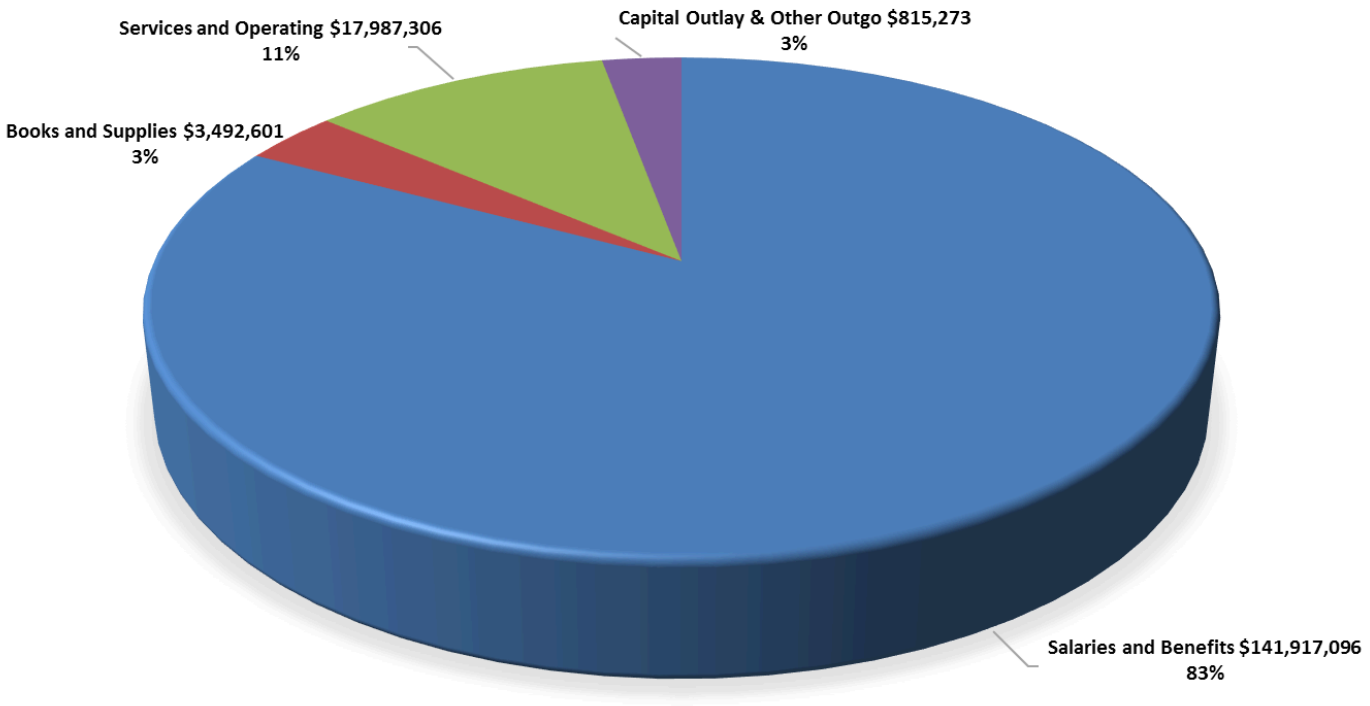


General Fund Revenue and Expenditures per Student

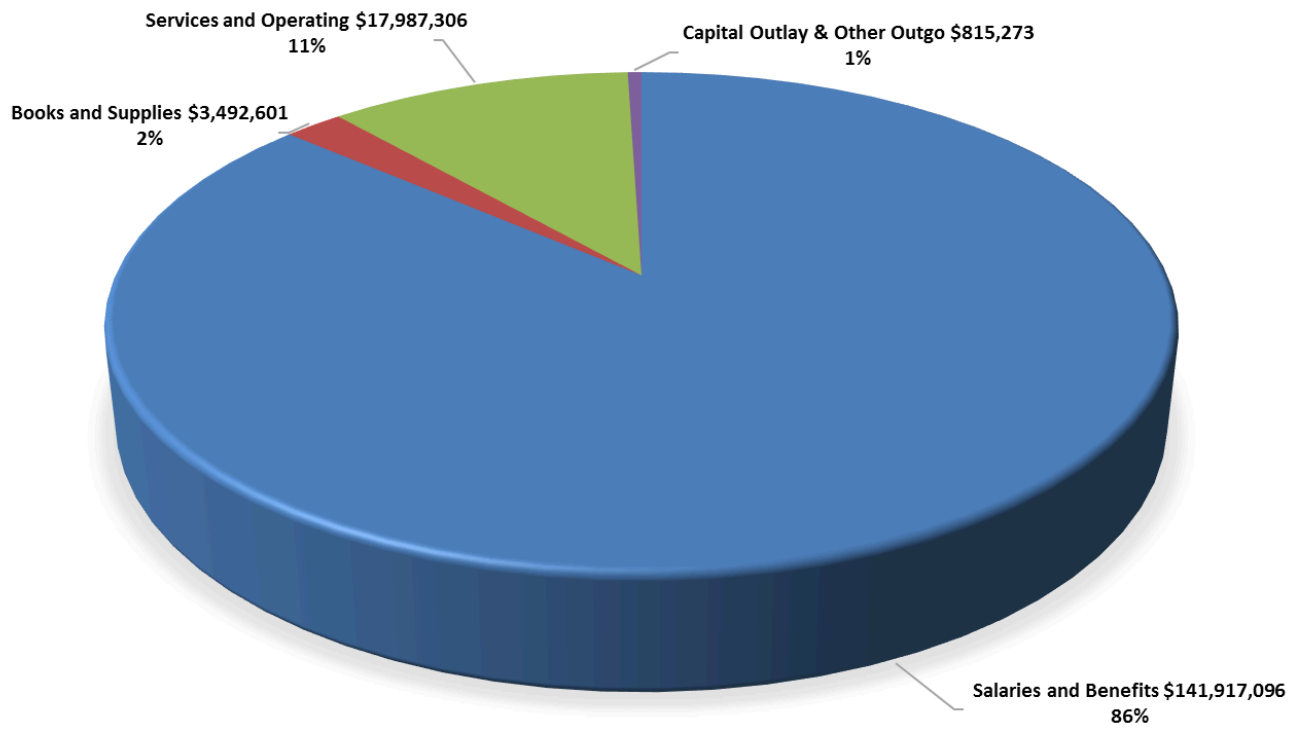
Revenues			Expenditures		
Description	2025-26 Unaudited Actuals	Per Student	Description	2025-26 Unaudited Actuals	Per Student
LCFF Sources	$188,193,616	$16,065.70	Salaries and Benefits	$213,341,014	$18,212.48
Federal Revenues	8,100,114	691.49	Books and Supplies	8,844,488	755.04
Other State Revenues	33,918,536	2,895.56	Services & Operating	27,832,345	2,375.99
Other Local Revenues	21,731,424	1,855.17	Capital Outlay	2,816,625	240.45
Transfers In & Other Sources	240,774	20.55	Other Outgo, Transfers & Uses	4,795,558	409.39
Total	$252,184,464	$21,528.47		$257,630,029	$21,993.34

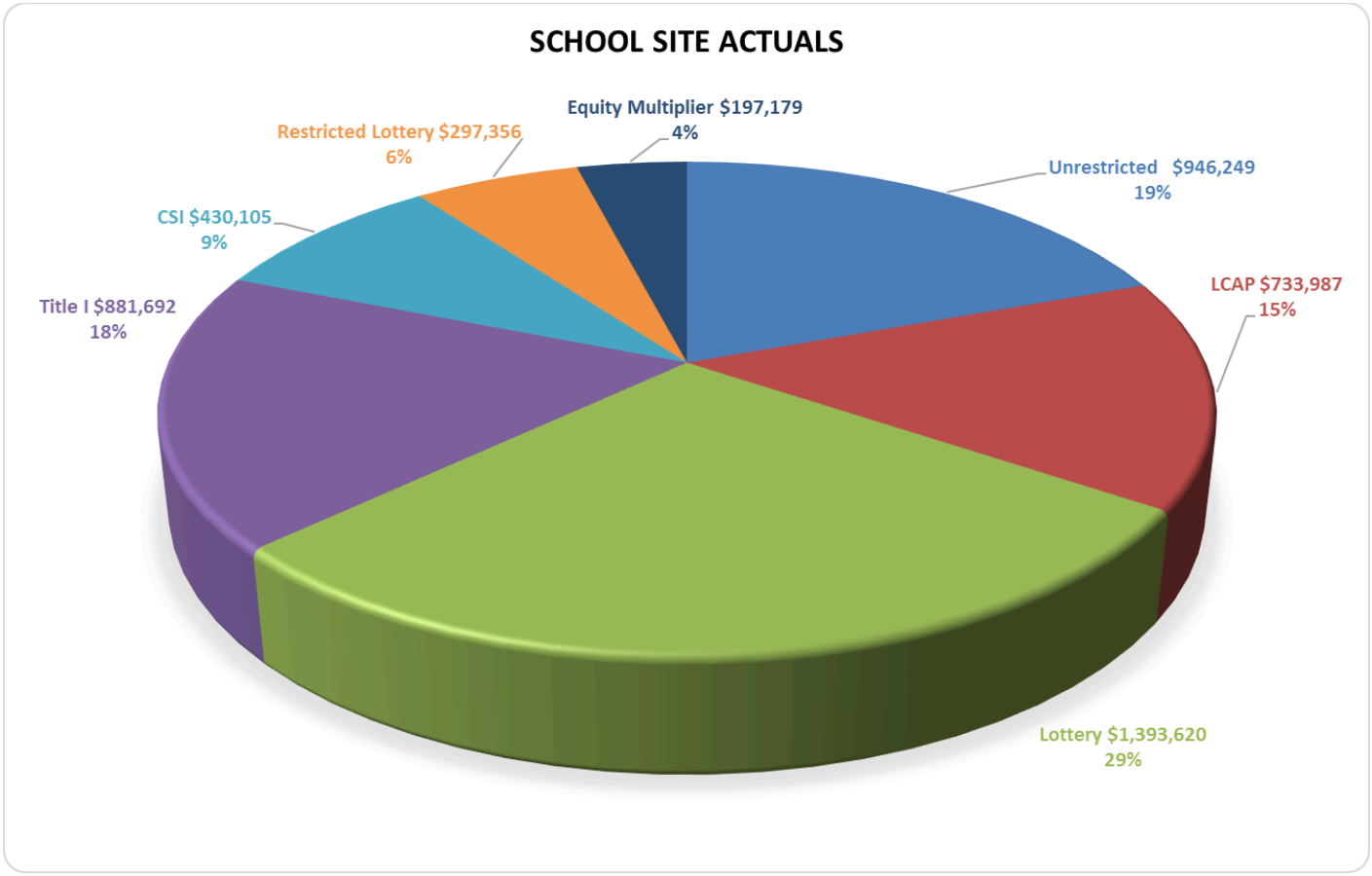


GENERAL FUND UNRESTRICTED AND RESTRICTED EXPENDITURES



GENERAL FUND UNRESTRICTED EXPENDITURES




SCHOOL SITE ACTUALS
Equity Multiplier $197,179
4%
Restricted Lottery $297,356
6%
Unrestricted $946,249
19%
CSI $430,105
9%
LCAP $733,987
15%
Title I $881,692
18%
Lottery $1,393,620
29%

General Fund Detail Schedules

Unrestricted Spending by Function

Enrollment		11,714
DESCRIPTION	2025-26	2025-26 Per Student
Instruction	$69,426,243	$5,927
Instruction Super & Admin	3,523,394	$301
Instruction Library Media	2,232,711	$191
Other Instructional Resources	450	$0
School Administration	15,020,085	$1,282
Guidance & Counseling Services	4,651,704	$397
Health Services	2,044,603	$175
Pupil Testing Services	1,794	$0
Pupil Transportation	4,453,223	$380
Food Services	228	$0
Other Pupil Services	624,467	$53
Ancillary Services	1,483,041	$127
School Sponsored Athletics	200,705	$17
Community Services	603,997	$52
Board	122,208	$10
Superintendent	1,033,074	$88
Public Information	1,016	$0
External Financial Audit	68,293	$6
Other General Administrative	8,698,305	$743
Centralized Data Processing	3,654,686	$312
Plant Maintenance & Opera	16,789,947	$1,433
Security/Safety	1,433,932	$122
Other Outgo (Debt Services, Transfers)	2,892,204	$247
TOTAL RESOURCE 0000	**$138,960,310**	**$11,863**

The following schedules account for other major **unrestricted** program activity in the General Fund.

Jr. High Afterschool Sports	
	2025-26
City Contribution	$ 32,000
District Contribution	115,031
TOTAL	$ 147,031
Salaries & Benefits	$ 135,385
Materials & Supplies	4,953
Services	6,693
TOTAL	$ 147,031

Civic Center	
	2025-26
Local Revenue	$ 455,064
Salaries & Benefits	$ 322,174
Materials & Supplies	97,534
Services	72,155
TOTAL	$ 491,863
Surplus/(Deficit)	$ (36,799)

LCAP	
	2025-26
District Contribution	$ 21,035,344
Salaries & Benefits	$ 19,460,183
Materials & Supplies	328,476
Services	1,235,700
Other Outgo	10,985
TOTAL	$ 21,035,344

Unrestricted Lottery	
	2025-26
State Revenue	$ 2,192,131
Salaries & Benefits	$ 500,187
Materials & Supplies	1,481,094
Services	222,590
TOTAL	$ 2,203,871
Surplus/(Deficit)	$ (11,740)

Education Protection Account	
	2025-26
State Revenue	$ 2,255,868
Salaries & Benefits	$ 2,255,868

The following schedules account for major **federal restricted program** activity in the General Fund.

Title I	
	2025-26
Federal Revenue	$ 3,412,849
Salaries & Benefits	$ 3,080,795
Materials & Supplies	114,034
Services	33,061
Other Outgo	184,958
TOTAL	$ 3,412,849

Title II	
	2025-26
Federal Revenue	$ 403,251
Salaries & Benefits	$ 252,004
Materials & Supplies	500
Services	128,893
Other Outgo	21,854
TOTAL	$ 403,251

Title III	
	2025-26
Federal Revenue	$ 237,599
Salaries & Benefits	$ 136,387
Materials & Supplies	31,079
Services	57,257
Other Outgo	12,877
TOTAL	$ 237,599

Title IV	
	2025-26
Federal Revenue	$ 227,417
Salaries & Benefits	$ 205,050
Materials & Supplies	9,192
Services	850
Other Outgo	12,325
TOTAL	$ 227,417

Federal restricted program - continued

Comprehensive Support and Improvement (CSI)	
	2025-26
Federal Revenue	$ 454,750
Salaries & Benefits	$ 411,233
Materials & Supplies	8,469
Services	10,403
Other Outgo	24,645
TOTAL	$ 454,750

Special Education (Federal)	
	2025-26
Federal Revenue	$ 2,593,672
District Contribution	9,302,184
TOTAL	$ 11,895,856
Salaries & Benefits	$ 11,844,408
Materials & Supplies	4,272
Services	47,176
Other Outgo	24,386
TOTAL	$ 11,895,856

Transition Partnership	
	2025-26
Federal Revenue	$ 584,407
Salaries & Benefits	$ 544,469
Materials & Supplies	2,099
Services	6,614
Other Outgo	31,225
TOTAL	$ 584,407

Perkins Grant	
	2025-26
Federal Revenue	$ 152,129
Salaries & Benefits	$ 87,785
Materials & Supplies	44,934
Services	19,410
Other Outgo	0
TOTAL	$ 152,129

The following schedules account for major **state and other restricted program** activity in the General Fund.

Expanded Learning (ELOP)	
	2025-26
State Revenue	$ 5,200,040
Local Revenue	120,117
TOTAL	$ 5,320,157
Salaries & Benefits	$ 3,711,253
Materials & Supplies	158,552
Services	721,962
Capital Outlay	5,957
Other Outgo	262,941
TOTAL	$ 4,860,666
Surplus/(Deficit)	$ 459,491

After School Education and Safety (ASES)	
	2025-26
State Revenue	$ 1,214,069
Salaries & Benefits	$ 1,078,966
Materials & Supplies	14,754
Services	62,536
Other Outgo	57,813
TOTAL	$ 1,214,069

Universal Prekindergarten Planning & Implementation Grant	
	2025-26
State Revenue	$ 44,456
Salaries & Benefits	$ 24,532
Materials & Supplies	17,514
Services	0
Other Outgo	2,409
TOTAL	$ 44,456

Educator Effectiveness	
	2025-26
State Revenue	$ 0
Salaries & Benefits	$ 823,299
Materials & Supplies	572
Services	448,072
Other Outgo	72,882
TOTAL	$ 1,344,825
Surplus/(Deficit)	$ (1,344,825)

State and other restricted programs - continued

Restricted Lottery	
	2025-26
State Revenue	$ 982,701
Salaries & Benefits	$ 1,247,180
Materials & Supplies	0
Services	0
Other Outgo	0
TOTAL	$ 1,247,180
Surplus/(Deficit)	$ (264,479)

Antibias Education Grant	
	2025-26
State Revenue	$ 100,000
Salaries & Benefits	$ 2,457
Materials & Supplies	1,442
Services	60,356
Other Outgo	3,682
TOTAL	$ 67,937
Surplus/(Deficit)	$ 32,063

Community Schools Partnership	
	2025-26
State Revenue	$ 950,000
Salaries & Benefits	$ 399,039
Materials & Supplies	69,262
Services	252,119
Other Outgo	41,280
TOTAL	$ 761,700
Surplus/(Deficit)	$ 188,300

CTEIG	
	2025-26
State Revenue	$ 891,973
Salaries & Benefits	$ 509,944
Materials & Supplies	278,685
Services	41,332
Capital Outlay	14,455
Other Outgo	47,557
TOTAL	$ 891,973

State and other restricted programs - continued

SWP	
	2025-26
State Revenue	$ 197,244
Local Revenue	288,913
TOTAL	$ 486,157
Salaries & Benefits	$ 147,697
Materials & Supplies	105,907
Services	160,339
Capital Outlay	72,214
Other Outgo	0
TOTAL	$ 486,157

Special Education (State)	
	2025-26
Revenue	$ 14,280,964
District Contribution	19,499,750
TOTAL	$ 33,780,714
Salaries & Benefits	$ 25,902,966
Materials & Supplies	305,409
Services	4,798,922
Capital Outlay	56,279
Other Outgo	2,721,996
TOTAL	$ 33,785,573
Surplus/(Deficit)	$ (4,859)

State Mental Health-Related Services	
	2025-26
State Revenue	$ 918,873
District Contribution	99,879
TOTAL	$ 1,018,752
Salaries & Benefits	$ 419,037
Materials & Supplies	23,726
Services	575,989
Capital Outlay	0
Other Outgo	0
TOTAL	$ 1,018,752

Special Education Early Intervention Preschool Grant	
	2025-26
State Revenue	$ 265,201
District Contribution	0
TOTAL	$ 265,201
Salaries & Benefits	$ 275,000
Materials & Supplies	0
Services	230,341
TOTAL	$ 505,341
Surplus/(Deficit)	$ (240,140)

State and other restricted programs - continued

Arts, Music, and Instructional Materials Discretionary Block Grant	
	2025-26
State Revenue	$ 0
Salaries & Benefits	$ 2,412,489
Materials & Supplies	352,143
Services	191,598
Capital Outlay	1,417,201
Other Outgo	169,392
TOTAL	$ 4,542,824
Surplus/(Deficit)	$ (4,542,824)

Arts and Music in Schools (AMS)-Prop 28	
	2025-26
State Revenue	$ 2,120,489
Salaries & Benefits	$ 881,071
Materials & Supplies	1,333,303
Services	244,492
Capital Outlay	204,906
Other Outgo	24,611
TOTAL	$ 2,688,382
Surplus/(Deficit)	$ (567,893)

Kitchen Infrastructure and Training Funds	
	2025-26
State Revenue	$ 0
Materials & Supplies	$ 35,640
Services	10
Capital Outlay	529,417
Other Outgo	0
TOTAL	$ 565,068
Surplus/(Deficit)	$ (565,068)

California Partnership Academies Program	
	2025-26
State Revenue	$ 182,571
Salaries & Benefits	$ 47,261
Materials & Supplies	64,763
Services	62,161
Capital Outlay	0
Other Outgo	8,387
TOTAL	$ 182,571

State and other restricted programs - continued

Dual Enrollment Opportunities	
	2025-26
State Revenue	$ 0
Salaries & Benefits	$ 77,749
Materials & Supplies	27,624
Services	33,622
Other Outgo	7,166
TOTAL	$ 146,161
Surplus/(Deficit)	$ (146,161)

LCFF Equity Multiplier	
	2025-26
State Revenue	$ 419,782
Salaries & Benefits	$ 185,459
Materials & Supplies	1,034
Services	0
Other Outgo	10,686
TOTAL	$ 197,179
Surplus/(Deficit)	$ 222,603

Ethnic Studies Block Grant	
	2025-26
State Revenue	$ 0
Salaries & Benefits	$ 38,834
Materials & Supplies	1,558
Services	18,675
Other Outgo	0
TOTAL	$ 59,067
Surplus/(Deficit)	$ (59,067)

Restricted Maintenance Account (RMA)	
	2025-26
Revenue	$ 70
District Contribution	7,444,083
TOTAL	$ 7,444,153
Salaries & Benefits	$ 4,243,660
Materials & Supplies	702,992
Services	1,031,800
Capital Outlay	37,245
Other Outgo	342,565
TOTAL	$ 6,358,263
Surplus/(Deficit)	$ 1,085,891

Other Funds

Fund 08 - Governmental ASB Activities Fund

This special revenue fund is established to account for the proceeds from specific revenue sources. All the funds included are related to Associated Student Body (ASB) activities that exist at the secondary school sites.

Form 08 - Student Activities	2025-26 Estimated Actuals	2025-26 Unaudited Actuals	Net Change
Revenues	***A***	***B***	***(B - A) = C***
LCFF	$ -	$ -	$ -
Federal Revenue		-	-
Other State		-	-
Other Local		5,527,712	5,527,712
Interfund Transfers-Transfer In		-	-
Total Revenues	**$ -**	**$ 5,527,712**	**$ 5,527,712**
Expenditures	***A***	***B***	***(A - B) = C***
Certificated Salaries	$ -	$ 244,539	$ (244,539)
Classified Salaries			-
Employee Benefits			-
Books and Supplies		1,783,888	(1,783,888)
Services and Other Operating		3,431,391	(3,431,391)
Capital Outlay	-	-	-
Other Outgo		-	-
Transfers Out	-	-	-
Total Expenditures	**$ -**	**$ 5,459,817**	**$ (5,459,817)**
Change to Fund Balance	***$ -***	***$ 67,895***	***$ 67,895***
Beginning Fund Balance	*$ 2,183,782*	*$ 2,183,782*	*$ -*
Ending Fund Balance	***$ 2,183,782***	***$ 2,251,677***	***$ 67,895***

Fund 09 - Charter Schools Special Revenue Fund

This fund is used to account for charter school activities. In the case for SBUSD, it pertains just to Santa Barbara Charter School (SBCS). This allows the District to separate activities of the SBCS from the District's general fund. Fiscal year (FY) 2025-26 will be the last year that SBCS will be part of Fund 09. For FY 2026-27 and beyond, all SBUSD sponsored charter schools will operate independently from the District's financial system and will not be reported in SBUSD financial reports. These charter schools issue their own reports.

Form 09 - Charter School	2025-26 Estimated Actuals	2025-26 Unaudited Actuals	Net Change
Revenues	***A***	***B***	***(B - A) = C***
LCFF Sources	$ 3,094,172	$ 3,015,636	$ (78,536)
Federal Revenue	55,977	46,005	(9,972)
Other State	268,871	337,354	68,483
Other Local	480,583	376,084	(104,499)
Interfund Transfers-Transfer In	103,887	103,887	-
Total Revenues	**$ 4,003,490**	**$ 3,878,967**	**$ (124,523)**
Expenditures	***A***	***B***	***(A - B) = C***
Certificated Salaries	$ 1,816,291	$ 1,780,720	$ 35,571
Classified Salaries	712,744	925,289	(212,545)
Employee Benefits	644,831	678,410	(33,579)
Books and Supplies	183,334	133,690	49,644
Services and Other Operating	355,687	263,908	91,779
Capital Outlay	-	-	-
Other Outgo	914,268	720,615	193,653
Transfers Out	-	-	-
Total Expenditures	**$ 4,627,155**	**$ 4,502,632**	**$ 124,523**
Change to Fund Balance	***$ (623,665)***	***$ (623,665)***	***$ (0)***
Beginning Fund Balance	*$ 623,665*	*$ 623,665*	*$ 0*
Ending Fund Balance	***$ (0)***	***$ -***	***$ 0***

Fund 12 - Child Development Fund

This fund is used to account separately for federal, state, and local revenues to operate child development programs. All money received for or from child development services covered under the Child Care and Development Services Act (Ed Code Section 8200 et seq.) shall be deposited into this fund. SBUSD operates an infant and toddler center and half day preschools that are accounted for in this fund as self-supporting. Currently, the district is licensed for classrooms housed at Santa Barbara High School, Franklin Elementary School, Las Flores Preschool, and Harding University Partnership School.

Form 12 - Child Development	2025-26 Estimated Actuals	2025-26 Unaudited Actuals	Net Change
Revenues	***A***	***B***	***(B - A) = C***
LCFF Sources	$ -	$ -	$ -
Federal Revenue	493,468	11,285	(482,183)
Other State	4,626,013	3,066,523	(1,559,490)
Other Local	133,446	462,065	328,619
Interfund Transfers-Transfer In	-	-	-
Total Revenues	**$ 5,252,927**	**$ 3,539,873**	**$ (1,713,054)**
Expenditures	***A***	***B***	***(A - B) = C***
Certificated Salaries	$ 1,455,094	$ 1,150,871	$ 304,223
Classified Salaries	794,559	786,833	7,726
Employee Benefits	825,580	747,298	78,282
Books and Supplies	286,505	70,718	215,787
Service and Other Operating	1,830,055	96,250	1,733,805
Capital Outlay	-	-	-
Other Outgo	258,563	156,351	102,212
Transfers Out	-	-	-
Total Expenditures	**$ 5,450,356**	**$ 3,008,321**	**$ 2,442,035**
Change to Fund Balance	***$ (197,429)***	***$ 531,552***	***$ 728,981***
Beginning Fund Balance	*$ 3,222,774*	*$ 3,222,774*	*$ -*
Ending Fund Balance	***$ 3,025,345***	***$ 3,754,326***	***$ 728,981***

Fund 13 - Cafeteria Special Revenue Fund

This fund is used to account separately for federal, state, and local resources to operate the Food Service Program. The Cafeteria Special Revenue Fund (Fund 13) shall be used only for those expenditures authorized by the governing board as necessary for the operation of the LEA's food service program (Education Code sections 38091 and 38100).

Form 13 - Cafeteria	2025-26 Estimated Actuals	2025-26 Unaudited Actuals	Net Change
Revenues	***A***	***B***	***(B - A) = C***
LCFF Sources	$ -	$ -	$ -
Federal Revenue	4,046,400	4,837,578	791,178
Other State	3,540,600	3,534,507	(6,093)
Other Local	443,193	490,140	46,947
Interfund Transfers-Transfer In	-	-	-
Total Revenues	**$ 8,030,193**	**$ 8,862,225**	**$ 832,032**
Expenditures	***A***	***B***	***(A - B) = C***
Certificated Salaries	$ -	$ -	$ -
Classified Salaries	4,693,481	4,509,962	183,519
Employee Benefits	2,087,567	2,025,720	61,847
Books and Supplies	1,949,250	2,246,872	(297,622)
Service and Other Operating	138,790	115,615	23,175
Capital Outlay	-	-	-
Other Outgo	-	350,767	(350,767)
Transfers Out	-	-	-
Total Expenditures	**$ 8,869,088**	**$ 9,248,935**	**$ (379,847)**
Change to Fund Balance	***$ (838,895)***	***$ (386,710)***	***$ 452,185***
Beginning Fund Balance	*$ 897,001*	*$ 897,001*	*$ -*
Ending Fund Balance	***$ 58,106***	***$ 510,291***	***$ 452,185***

Fund 17 - Special Reserve Fund

This fund is used primarily as a savings account and is intended to be used as a reserve fund. Expenditures from this special reserve fund must be transferred into the general or other appropriate fund prior to expenditures.

Form 17 - Special Reserve non Capital	2025-26 Estimated Actuals	2025-26 Unaudited Actuals	Net Change
Revenues	***A***	***B***	***(B - A) = C***
LCFF Sources	$ -	$ -	$ -
Federal Revenue	-	-	-
Other State	-	-	-
Other Local	515,000	515,080	80
Interfund Transfers-Transfer In	-	-	-
Total Revenues	**$ 515,000**	**$ 515,080**	**$ 80**
Expenditures	***A***	***B***	***(A - B) = C***
Certificated Salaries	$ -	$ -	$ -
Classified Salaries	- -	-	-
Employee Benefits	-	-	-
Service and Other Operating	-	-	-
Capital Outlay	-	-	-
Other Outgo	-	-	-
Transfers Out	-	-	-
Total Expenditures	**$ -**	**$ -**	**$ -**
Change to Fund Balance	***$ 515,000***	***$ 515,080***	***$ 80***
Beginning Fund Balance	$ 15,473,175	$ 15,473,175	$ -
Ending Fund Balance	**$ 15,988,175**	**$ 15,988,255**	**$ 80**

Fund 21 - Building Fund

This fund exists primarily to account separately for proceeds from the sale of bonds (Education Code Section 15146) and may not be used for any purposes other than those for which the bonds were issued. All proceeds received from the sale of General Obligation Bonds authorized by the voter approved Measure I and J, will be accounted for in this fund. Repayment of the bond will be accounted for in a separate fund.

Form 21 - Building	2025-26 Estimated Actuals	2025-26 Unaudited Actuals	Net Change
Revenues	***A***	***B***	***(B - A) = C***
LCFF Sources	$ -	$ -	$ -
Federal Revenue	-	-	-
Other State	-	-	-
Other Local	1,110,000	1,047,554	(62,446)
Interfund Transfers-Transfer In			-
Total Revenues	**$ 1,110,000**	**$ 1,047,554**	**$ (62,446)**
Expenditures	***A***	***B***	***(A - B) = C***
Certificated Salaries	$ -	$ -	$ -
Classified Salaries	672,354	604,946	67,408
Employee Benefits	287,095	248,428	38,667
Books and Supplies	1,069,996	881,117	188,879
Services and Other Operating	197,084	92,565	104,519
Capital Outlay	9,835,205	2,625,138	7,210,067
Other Outgo	-	-	-
Transfers Out	-	-	-
Total Expenditures	**$ 12,061,734**	**$ 4,452,194**	**$ 7,609,540**
Change to Fund Balance	**$ (10,951,734)**	**$ (3,404,640)**	**$ 7,547,094**
Beginning Fund Balance	$ 34,727,709	$ 34,738,539	$ 10,830
Ending Fund Balance	**$ 23,775,975**	**$ 31,333,899**	**$ 7,557,924**

Fund 25 - Capital Facilities Fund

This fund is used primarily to account separately for money received from fees levied on development projects as a condition of approval (Education Code sections 17620–17626 and Government Code Section 65995 et seq.). Expenditures in Fund 25, Capital Facilities Fund, are restricted to the purposes specified in Government Code sections 65970–65981 or Government Code Section 65995 et seq., or to the items specified in agreements with the developer (Government Code Section 66006). Costs of justifying and adopting fees may be paid from Fund 25 (Education Code Section 17620). Administrative costs of collecting fees may be reimbursed from Fund 25 within the limitations of Education Code Section 17620.

Form 25 - Capital Facilities	2025-26 Estimated Actuals	2025-26 Unaudited Actuals	Net Change
Revenues	***A***	***B***	***(B - A) = C***
LCFF Sources	$ -	$ -	$ -
Federal Revenue	-	-	-
Other State	-	-	-
Other Local	1,765,000	2,204,670	439,670
Interfund Transfers-Transfer In			-
Total Revenues	**$ 1,765,000**	**$ 2,204,670**	**$ 439,670**
Expenditures	***A***	***B***	***(A - B) = C***
Certificated Salaries	$ -	$ -	$ -
Classified Salaries	37,248 -	43,563	(6,315)
Employee Benefits	17,270	18,915	(1,645)
Books and Supplies	-	-	-
Services and Other Operating	69,362	68,519	843
Capital Outlay	2,639,176	502,617	2,136,559
Other Outgo	175,271	175,268	3
Transfers Out	-	-	-
Total Expenditures	**$ 2,938,327**	**$ 808,883**	**$ 2,129,444**
Change to Fund Balance	**$ (1,173,327)**	**$ 1,395,787**	**$ 2,569,114**
Beginning Fund Balance	$ 4,834,679	$ 4,834,679	$ -
Ending Fund Balance	**$ 3,661,352**	**$ 6,230,466**	**$ 2,569,114**

Fund 35 - County School Facilities Fund

This fund is established pursuant to Education Code Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), the 2004 State School Facilities Fund (Proposition 55), the 2006 State School Facilities Fund (Proposition 1D), or the 2016 State School Facilities Fund (Proposition 51). The fund is used primarily to account for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (Education Code Section 17070.10 et seq.).

Form 35 - County School Facilities	2025-26 Estimated Actuals	2025-26 Unaudited Actuals	Net Change
Revenues	***A***	***B***	***(B - A) = C***
LCFF Sources	$ -	$ -	$ -
Federal Revenue	-	-	-
Other State	102,986	391,639	288,653
Other Local	-	300,891	300,891
Interfund Transfers-Transfer In			-
Total Revenues	**$ 102,986**	**$ 692,530**	**$ 589,544**
Expenditures	***A***	***B***	***(A - B) = C***
Certificated Salaries	$ -	$ -	$ -
Classified Salaries	936 -	935	1
Employee Benefits	-	198	(198)
Books and Supplies	-	-	-
Services and Other Operating	-	-	-
Capital Outlay	4,791,828	1,239,240	3,552,588
Other Outgo		-	-
Transfers Out	-	-	-
Total Expenditures	**$ 4,792,764**	**$ 1,240,372**	**$ 3,552,392**
Change to Fund Balance	**$ (4,689,778)**	**$ (547,843)**	**$ 4,141,935**
Beginning Fund Balance	$ 10,476,619	$ 10,476,619	$ -
Ending Fund Balance	**$ 5,786,841**	**$ 9,928,776**	**$ 4,141,935**

Fund 40 - Special Reserve for Capital Outlay Projects

This fund exists primarily to provide for the accumulation of funds for capital outlay purposes (Education Code Section 42840). This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to fund 21, 25, 30, 35, or 49. Other authorized resources that may be deposited to the Special Reserve Fund for Capital Outlay Projects (Fund 40) are proceeds from the sale or lease-with-option-to-purchase of real property (Education Code Section 17462) and rentals and leases of real property specifically authorized for deposit to the fund by the governing board (Education Code Section 41003).

Form 40 - Capital Outlay	2025-26 Estimated Actuals	2025-26 Unaudited Actuals	Net Change
Revenues	***A***	***B***	***(B - A) = C***
LCFF Sources	$ -	$ -	$ -
Federal Revenue	-	-	-
Other State	-	-	-
Other Local	738,676	797,159	58,483
Interfund Transfers-Transfer In			-
Total Revenues	**$ 738,676**	**$ 797,159**	**$ 58,483**
Expenditures	***A***	***B***	***(A - B) = C***
Certificated Salaries	$ -	$ -	$ -
Classified Salaries	- -	-	-
Employee Benefits	-	-	-
Books and Supplies	1,125	1,116	9
Services and Other Operating	112,821	112,820	1
Capital Outlay	1,127,683	467,023	660,660
Other Outgo	-	-	-
Transfers Out	-	-	-
Total Expenditures	**$ 1,241,629**	**$ 580,959**	**$ 660,670**
Change to Fund Balance	**$ (502,953)**	**$ 216,200**	**719,153**
Beginning Fund Balance	$ 19,322,439	$ 19,322,439	$ -
Ending Fund Balance	**$ 18,819,486**	**$ 19,538,640**	**$ 719,153**

Fund 51-52 - Bond Interest and Redemption Fund

This fund is used for the repayment of bonds issued for an LEA. The county board of supervisors issues the bonds. The proceeds from the sale of the bonds are deposited in the county treasury to the building fund (Fund 21) of the LEA. Any premiums or accrued interest received from the sale of the bonds must be deposited in the bond interest and redemption fund of the LEA. The county auditor-controller maintains control over the LEA's bond interest and redemption fund. The county treasurer must pay the principal and interest on the bonds from taxes levied by the county auditor-controller.

Form 51/52 - Bond Interest & Redemption	**2025-26 Estimated Actuals**	**2025-26 Unaudited Actuals**	**Net Change**
Revenues	***A***	***B***	***(B - A) = C***
LCFF Sources	$ -	$ -	$ -
Federal Revenue	-	-	-
Other State	52,134	52,451	317
Other Local	25,969,217	26,349,574	380,357
Interfund Transfers-Transfer In			-
Total Revenues	**$ 26,021,351**	**$ 26,402,025**	**$ 380,674**
Expenditures	***A***	***B***	***(A - B) = C***
Certificated Salaries	$ -	$ -	$ -
Classified Salaries	- -	-	-
Employee Benefits	-	-	-
Books and Supplies	-	-	-
Services and Other Operating	-	-	-
Capital Outlay	-	-	-
Other Outgo	22,510,938	22,201,429	309,509
Transfers Out	-	-	-
Total Expenditures	**$ 22,510,938**	**$ 22,201,429**	**$ 309,509**
Change to Fund Balance	**$ 3,510,413**	**$ 4,200,596**	**$ 690,183**
Beginning Fund Balance	$ 47,146,175	$ 47,146,175	$ -
Ending Fund Balance	**$ 50,656,588**	**$ 51,346,771**	**$ 690,183**

Fund 67 - Self Insurance Fund

This fund is used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity, such as worker's compensation, health and welfare, and deductible property loss. SBUSD is currently insured by SISC for workers' compensation; however, many years ago the District was self-insured and therefore must reserve a small amount of funds, $10,000, for one claim until resolved. Once that claim is resolved the district can close the fund.

Form 67 -Self-Insurance Fund	2025-26 Estimated Actuals	2025-26 Unaudited Actuals	Net Change
Revenues	***A***	***B***	***(B - A) = C***
LCFF Sources	$ -	$ -	$ -
Federal Revenue	-	-	-
Other State	-	-	-
Other Local	-	11,352	11,352
Interfund Transfers-Transfer In			-
Total Revenues	**$ -**	**$ 11,352**	**$ 11,352**
Expenditures	***A***	***B***	***(A - B) = C***
Certificated Salaries	$ -	$ -	-
Classified Salaries	- -	-	-
Employee Benefits	-	-	-
Books and Supplies	-	-	-
Services and Other Operating	-	-	-
Capital Outlay	-	-	-
Other Outgo		-	-
Transfers Out	-	-	-
Total Expenditures	**$ -**	**$ -**	**$ -**
Change to Fund Balance	**$ -**	**$ 11,352**	**$ 11,352**
Beginning Fund Balance	$ 183,236	$ 183,236	$ -
Ending Fund Balance	**$ 183,236**	**$ 194,588**	**$ 11,352**

Standardized Account Code Structure (SACS) Forms

Form 01-67: The accounting systems of local educational agencies (LEAs) are organized and operated on a fund basis. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording financial resources and liabilities. It is established to carry on specific activities or to attain certain objectives of an LEA in accordance with special regulations, restrictions, or limitations.

Form A: Average Daily Attendance. This form reports school district's ADA and projections for ADA. ADA is calculated by how many days each student is attending school within the period. Each column reports the ADA for the different periods. Period 2 (P-2 is approximately 132 days) is the period that a school district is funded on for LCFF unless it is declining in ADA. Funded ADA is used if a district's ADA is lower in the current year than the prior year. Annual ADA is as of the last day of school (180 days).

Form ASSET: Schedule of Capital Assets. This form is used to report changes in the balances of capital assets and accumulated depreciation for the fiscal year.

Form CA: Certification page. The certification page contains contact information and signature lines as proof that the SACS financial report has been reviewed by the school district's board of education.

Form CEA: Current Expense Formula/Minimum Classroom Compensation—Actuals. This form allows county offices to determine whether the district complies with EC Section 41372, Apportionments for the Payment of Salaries of Classroom Teachers, which requires that elementary, unified, and high school districts expend at least 60, 55, and 50 percent respectively, of their current cost of education for classroom teacher and aide salaries, plus associated benefits. EC Section 41374 provides for certain school districts with individual class sessions below a certain number of pupils to be exempt from the EC Section 41372 requirements.

Form DEBT: Schedule of Long-Term Liabilities. This form is used to report changes in the balances of long-term liabilities for the fiscal year.

Form ESMOE: Every Student Succeeds Act form has replaced the No Child Left Behind Maintenance of Effort Expenditure Form. This form compiles the expenditures to be used in determining if a local educational agency (LEA) met the maintenance of effort requirement under the Elementary and Secondary Education Act, as reauthorized. Districts that fail to meet the MOE requirement applicable to a particular funding year will result in a reduction of allocations in the next fiscal year. SBUSD has made its maintenance of effort for the past nine years.

Form GANN: Gann Form. The Gann Limit was established in 1979 following the enactment of Proposition 13 and subsequently amended by Proposition 111. It is intended to constrain the growth in state and local government spending. This is accomplished by linking year-to-year changes in expenditures to changes in inflation (per capita personal income) and caseloads (ADA). The Gann Limit has become a largely pro formula calculation that no longer constrains governmental expenditures. This is because the limit has grown significantly faster than appropriations subject to the limit. The Education Code requires that all school district boards adopt a resolution on or before September 15.

Form ICR: Indirect Cost Rate Form. Used to calculate a district's percentage to charge for general administration cost. The final percentages are available in April prior to the following fiscal year.

Form L: Lottery Report. CDE is required by Control Section 24.60 of the Budget Act to annually prepare a report to the Governor and the legislature regarding expenditures of lottery funds. In order to provide the most accurate data for the report to the Governor and the state legislature, the Lottery Report is required from all LEAs receiving and/or expending state lottery revenues.

Form PCRAF: Program Cost Report Schedule of Allocation Factors. This form is used to distribute or allocate expenditures among program goals in funds 01 and 09. Goals are used to determine the setting for the expense. For example, a teacher in a classroom will have a goal of 1000 and community services would be 8100 the furthest away from the classroom.

Form PCR: Program Cost Report. This form is also based on the goal field and calculates total costs by program. Data pulled into the form is extracted from both the LEA's general ledger data and from Form PCRAF data.

Form SIAA: Summary of Inter-Fund Activities Form. This form is used for reconciling all inter-fund activities. The SACS software will automatically generate this report and if a school district is out of balance, the Technical Review Checks Form will report the imbalances.

Form SEMA: Special Education Maintenance of Effort Actuals. This form compares the prior year to current year expenditures. The current year expenditures must be higher than the prior years, if not, there must be an explanation for the reduction in costs.

Form SEMB: Special Education Maintenance of Effort Budget. This form compares the prior year actuals to current year budgeted expenditures. Similar to SEMA, the current year expenditures must exceed prior years. An explanation will need to be provided as to why expenditures were reduced.

Form TRC: Technical Review Checklist Form. This is an auto check to ensure all basic entries, supplemental forms are completed, and the accounting is correct. If the checklist forms come back with issues, an explanation must be provided for any warnings. All fatal checks must be corrected prior to official export.

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:	
Form	Description	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	G	
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	G	G
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	G	G
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	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units	G	G
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		
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	S	S
	SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
	SIAA	Summary of Interfund Activities - Actuals	G	

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	183,915,443.92	4,278,172.00	188,193,615.92	191,796,148.00	3,928,413.00	195,724,561.00	4.0%
2) Federal Revenue		8100-8299	12,694.70	8,087,419.03	8,100,113.73	0.00	8,152,138.00	8,152,138.00	0.6%
3) Other State Revenue		8300-8599	4,923,670.56	28,994,865.16	33,918,535.72	4,295,879.00	23,514,409.00	27,810,288.00	-18.0%
4) Other Local Revenue		8600-8799	6,576,563.38	15,154,860.51	21,731,423.89	3,596,985.00	16,237,784.00	19,834,769.00	-8.7%
5) TOTAL, REVENUES			195,428,372.56	56,515,316.70	251,943,689.26	199,689,012.00	51,832,744.00	251,521,756.00	-0.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	75,828,446.87	23,616,826.25	99,445,273.12	78,111,218.00	24,074,501.00	102,185,719.00	2.8%
2) Classified Salaries		2000-2999	28,979,892.77	21,953,541.17	50,933,433.94	30,879,708.00	24,455,209.00	55,334,917.00	8.6%
3) Employee Benefits		3000-3999	37,108,756.23	25,853,550.37	62,962,306.60	37,281,599.00	27,733,761.00	65,015,360.00	3.3%
4) Books and Supplies		4000-4999	3,492,600.95	5,351,887.45	8,844,488.40	3,942,563.00	4,498,745.00	8,441,308.00	-4.6%
5) Services and Other Operating Expenditures		5000-5999	17,987,305.58	9,845,039.63	27,832,345.21	17,399,579.00	7,306,968.00	24,706,547.00	-11.2%
6) Capital Outlay		6000-6999	384,660.24	2,431,964.47	2,816,624.71	1,930,279.00	145,448.00	2,075,727.00	-26.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,649,087.20	2,721,996.00	5,371,083.20	2,502,110.00	2,971,136.00	5,473,246.00	1.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,218,474.43)	1,399,831.74	(818,642.69)	(1,881,385.00)	1,568,169.00	(313,216.00)	-61.7%
9) TOTAL, EXPENDITURES			164,212,275.41	93,174,637.08	257,386,912.49	170,165,671.00	92,753,937.00	262,919,608.00	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			31,216,097.15	(36,659,320.38)	(5,443,223.23)	29,523,341.00	(40,921,193.00)	(11,397,852.00)	109.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	103,887.00	0.00	103,887.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	240,774.00	0.00	240,774.00	1,811,985.00	0.00	1,811,985.00	652.6%
b) Uses		7630-7699	139,230.00	0.00	139,230.00	139,230.00	0.00	139,230.00	0.0%
3) Contributions		8980-8999	(36,533,418.45)	36,533,418.45	0.00	(37,135,656.00)	37,135,656.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(36,535,761.45)	36,533,418.45	(2,343.00)	(35,462,901.00)	37,135,656.00	1,672,755.00	-71,493.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,319,664.30)	(125,901.93)	(5,445,566.23)	(5,939,560.00)	(3,785,537.00)	(9,725,097.00)	78.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	19,677,881.15	23,771,005.94	43,448,887.09	14,358,216.85	23,645,104.01	38,003,320.86	-12.5%
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)			19,677,881.15	23,771,005.94	43,448,887.09	14,358,216.85	23,645,104.01	38,003,320.86	-12.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,677,881.15	23,771,005.94	43,448,887.09	14,358,216.85	23,645,104.01	38,003,320.86	-12.5%
2) Ending Balance, June 30 (E + F1e)			14,358,216.85	23,645,104.01	38,003,320.86	8,418,656.85	19,859,567.01	28,278,223.86	-25.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	4,545.26	0.00	4,545.26	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	171,331.49	15,303.10	186,634.59	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	23,629,800.91	23,629,800.91	0.00	19,863,425.01	19,863,425.01	-15.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,786,000.00	0.00	1,786,000.00	0.00	0.00	0.00	-100.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	12,396,340.10	0.00	12,396,340.10	8,571,575.29	0.00	8,571,575.29	-30.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	(152,918.44)	(3,858.00)	(156,776.44)	New
G. ASSETS									
1) Cash									
a) in County Treasury		9110	11,220,263.68	19,470,582.56	30,690,846.24				
1) Fair Value Adjustment to Cash in County Treasury		9111	322,791.63	0.00	322,791.63				
b) in Banks		9120	575.00	6,120.72	6,695.72				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	6,807.01	0.00	6,807.01				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	4,966,642.50	10,379,990.59	15,346,633.09				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	207,638.27	0.00	207,638.27				

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
6) Stores		9320	4,545.26	0.00	4,545.26				
7) Prepaid Expenditures		9330	171,331.49	15,303.10	186,634.59				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			16,900,594.84	29,871,996.97	46,772,591.81				
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	2,368,990.99	3,347,532.15	5,716,523.14				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	173,387.00	0.00	173,387.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	2,879,360.81	2,879,360.81				
6) TOTAL, LIABILITIES			2,542,377.99	6,226,892.96	8,769,270.95				
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)			14,358,216.85	23,645,104.01	38,003,320.86				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	11,627,285.00	0.00	11,627,285.00	11,443,098.00	0.00	11,443,098.00	-1.6%
Education Protection Account State Aid - Current Year		8012	2,255,990.00	0.00	2,255,990.00	2,217,542.00	0.00	2,217,542.00	-1.7%
State Aid - Prior Years		8019	(122.00)	0.00	(122.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	538,629.88	0.00	538,629.88	562,868.00	0.00	562,868.00	4.5%
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	174,406,767.09	0.00	174,406,767.09	183,126,521.00	0.00	183,126,521.00	5.0%
Unsecured Roll Taxes		8042	6,666,362.19	0.00	6,666,362.19	7,069,530.00	0.00	7,069,530.00	6.0%
Prior Years' Taxes		8043	604,055.00	0.00	604,055.00	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,941,000.76	0.00	2,941,000.76	3,061,087.00	0.00	3,061,087.00	4.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	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			199,039,967.92	0.00	199,039,967.92	207,480,646.00	0.00	207,480,646.00	4.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(15,124,524.00)	0.00	(15,124,524.00)	(15,684,498.00)	0.00	(15,684,498.00)	3.7%
Property Taxes Transfers		8097	0.00	4,278,172.00	4,278,172.00	0.00	3,928,413.00	3,928,413.00	-8.2%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			183,915,443.92	4,278,172.00	188,193,615.92	191,796,148.00	3,928,413.00	195,724,561.00	4.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,545,099.25	2,545,099.25	0.00	2,337,943.00	2,337,943.00	-8.1%
Special Education Discretionary Grants		8182	0.00	48,572.60	48,572.60	0.00	192,041.00	192,041.00	295.4%
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	12,694.70	0.00	12,694.70	0.00	0.00	0.00	-100.0%
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	21,345.75	21,345.75	0.00	0.00	0.00	-100.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		3,412,848.84	3,412,848.84		3,296,910.00	3,296,910.00	-3.4%
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		403,250.93	403,250.93		412,035.00	412,035.00	2.2%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Title III, Immigrant Student Program	4201	8290		25,417.49	25,417.49		45,190.00	45,190.00	77.8%
Title III, English Learner Program	4203	8290		212,181.74	212,181.74		248,107.00	248,107.00	16.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		682,166.79	682,166.79		940,819.00	940,819.00	37.9%
Career and Technical Education	3500-3599	8290		152,128.84	152,128.84		58,636.00	58,636.00	-61.5%
All Other Federal Revenue	All Other	8290	0.00	584,406.80	584,406.80	0.00	620,457.00	620,457.00	6.2%
TOTAL, FEDERAL REVENUE			12,694.70	8,087,419.03	8,100,113.73	0.00	8,152,138.00	8,152,138.00	0.6%
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	639,439.00	0.00	639,439.00	646,167.00	0.00	646,167.00	1.1%
Lottery - Unrestricted and Instructional Materials		8560	2,192,131.06	982,701.14	3,174,832.20	2,099,603.00	919,725.00	3,019,328.00	-4.9%
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		5,200,040.00	5,200,040.00		4,747,207.00	4,747,207.00	-8.7%
After School Education and Safety (ASES)	6010	8590		1,214,069.17	1,214,069.17		1,214,069.00	1,214,069.00	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		891,973.44	891,973.44		885,795.00	885,795.00	-0.7%
Arts and Music in Schools (Prop 28)	6770	8590		2,120,489.00	2,120,489.00		1,900,000.00	1,900,000.00	-10.4%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,092,100.50	18,585,592.41	20,677,692.91	1,550,109.00	13,847,613.00	15,397,722.00	-25.5%
TOTAL, OTHER STATE REVENUE			4,923,670.56	28,994,865.16	33,918,535.72	4,295,879.00	23,514,409.00	27,810,288.00	-18.0%
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	658,938.38	658,938.38	0.00	500,000.00	500,000.00	-24.1%
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	6,742.00	0.00	6,742.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	455,064.12	0.00	455,064.12	532,118.00	0.00	532,118.00	16.9%
Interest		8660	1,845,705.76	0.00	1,845,705.76	1,200,000.00	0.00	1,200,000.00	-35.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(116,775.37)	0.00	(116,775.37)	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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
All Other Fees and Contracts		8689	43,372.47	39,071.94	82,444.41	26,580.00	0.00	26,580.00	-67.8%
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	4,271,191.40	4,637,538.19	8,908,729.59	1,838,287.00	2,065,810.00	3,904,097.00	-56.2%
Tuition		8710	0.00	2,685,816.00	2,685,816.00	0.00	3,085,932.00	3,085,932.00	14.9%
All Other Transfers In		8781-8783	71,263.00	0.00	71,263.00	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		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		7,133,496.00	7,133,496.00		10,586,042.00	10,586,042.00	48.4%
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			6,576,563.38	15,154,860.51	21,731,423.89	3,596,985.00	16,237,784.00	19,834,769.00	-8.7%
TOTAL, REVENUES			195,428,372.56	56,515,316.70	251,943,689.26	199,689,012.00	51,832,744.00	251,521,756.00	-0.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	62,203,678.21	15,406,062.72	77,609,740.93	64,051,246.00	14,708,260.00	78,759,506.00	1.5%
Certificated Pupil Support Salaries		1200	4,926,633.88	4,235,782.28	9,162,416.16	4,943,134.00	4,508,059.00	9,451,193.00	3.2%
Certificated Supervisors' and Administrators' Salaries		1300	8,186,713.66	739,650.91	8,926,364.57	8,276,931.00	779,877.00	9,056,808.00	1.5%
Other Certificated Salaries		1900	511,421.12	3,235,330.34	3,746,751.46	839,907.00	4,078,305.00	4,918,212.00	31.3%
TOTAL, CERTIFICATED SALARIES			75,828,446.87	23,616,826.25	99,445,273.12	78,111,218.00	24,074,501.00	102,185,719.00	2.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	3,197,763.88	10,209,462.72	13,407,226.60	4,814,727.00	12,497,328.00	17,312,055.00	29.1%
Classified Support Salaries		2200	8,880,940.27	3,501,407.14	12,382,347.41	9,095,203.00	3,406,541.00	12,501,744.00	1.0%
Classified Supervisors' and Administrators' Salaries		2300	3,041,213.90	737,118.67	3,778,332.57	2,853,533.00	919,683.00	3,773,216.00	-0.1%
Clerical, Technical and Office Salaries		2400	10,155,778.17	931,801.57	11,087,579.74	10,022,064.00	1,035,706.00	11,057,770.00	-0.3%
Other Classified Salaries		2900	3,704,196.55	6,573,751.07	10,277,947.62	4,094,181.00	6,595,951.00	10,690,132.00	4.0%
TOTAL, CLASSIFIED SALARIES			28,979,892.77	21,953,541.17	50,933,433.94	30,879,708.00	24,455,209.00	55,334,917.00	8.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	14,439,101.16	14,147,856.23	28,586,957.39	14,746,502.00	14,648,148.00	29,394,650.00	2.8%
PERS		3201-3202	6,829,978.37	4,800,804.19	11,630,782.56	7,311,333.00	5,716,498.00	13,027,831.00	12.0%
OASDI/Medicare/Alternative		3301-3302	3,200,023.78	1,957,556.68	5,157,580.46	3,274,925.00	2,241,315.00	5,516,240.00	7.0%
Health and Welfare Benefits		3401-3402	10,513,138.03	4,077,587.21	14,590,725.24	10,074,931.00	4,231,730.00	14,306,661.00	-1.9%
Unemployment Insurance		3501-3502	50,482.70	21,806.61	72,289.31	78,520.00	24,298.00	102,818.00	42.2%
Workers' Compensation		3601-3602	1,952,016.80	824,987.62	2,777,004.42	1,671,273.00	843,945.00	2,515,218.00	-9.4%
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	124,015.39	22,951.83	146,967.22	124,115.00	27,827.00	151,942.00	3.4%
TOTAL, EMPLOYEE BENEFITS			37,108,756.23	25,853,550.37	62,962,306.60	37,281,599.00	27,733,761.00	65,015,360.00	3.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	588,830.69	1,312,784.22	1,901,614.91	862,099.00	975,929.00	1,838,028.00	-3.3%
Books and Other Reference Materials		4200	72,193.87	123,936.70	196,130.57	78,990.00	120,588.00	199,578.00	1.8%
Materials and Supplies		4300	2,634,322.48	2,779,904.49	5,414,226.97	2,889,175.00	2,973,954.00	5,863,129.00	8.3%
Noncapitalized Equipment		4400	190,927.15	1,114,281.96	1,305,209.11	106,239.00	398,279.00	504,518.00	-61.3%
Food		4700	6,326.76	20,980.08	27,306.84	6,060.00	29,995.00	36,055.00	32.0%
TOTAL, BOOKS AND SUPPLIES			3,492,600.95	5,351,887.45	8,844,488.40	3,942,563.00	4,498,745.00	8,441,308.00	-4.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	13,927.76	13,927.76	0.00	6,000.00	6,000.00	-56.9%
Travel and Conferences		5200	192,945.12	300,925.63	493,870.75	277,076.00	331,699.00	608,775.00	23.3%
Dues and Memberships		5300	71,903.84	9,687.63	81,591.47	84,566.00	9,630.00	94,196.00	15.4%
Insurance		5400 - 5499	3,265,648.93	0.00	3,265,648.93	3,358,448.00	0.00	3,358,448.00	2.8%
Operations and Housekeeping Services		5500	5,106,957.48	18,721.90	5,125,679.38	5,056,500.00	36,070.00	5,092,570.00	-0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	531,701.59	71,491.90	603,193.49	576,800.00	94,595.00	671,395.00	11.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	7,497,600.37	9,408,461.78	16,906,062.15	7,327,045.00	6,805,856.00	14,132,901.00	-16.4%
Communications		5900	1,320,548.25	21,823.03	1,342,371.28	719,144.00	23,118.00	742,262.00	-44.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,987,305.58	9,845,039.63	27,832,345.21	17,399,579.00	7,306,968.00	24,706,547.00	-11.2%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Land Improvements		6170	0.00	45,595.02	45,595.02	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	792,074.11	792,074.11	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	384,660.24	1,594,295.34	1,978,955.58	1,930,279.00	145,448.00	2,075,727.00	4.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			384,660.24	2,431,964.47	2,816,624.71	1,930,279.00	145,448.00	2,075,727.00	-26.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	2,612,593.00	2,612,593.00	0.00	2,787,074.00	2,787,074.00	6.7%
Payments to County Offices		7142	0.00	109,403.00	109,403.00	0.00	184,062.00	184,062.00	68.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	2,649,087.20	0.00	2,649,087.20	2,502,110.00	0.00	2,502,110.00	-5.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,649,087.20	2,721,996.00	5,371,083.20	2,502,110.00	2,971,136.00	5,473,246.00	1.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,399,831.74)	1,399,831.74	0.00	(1,568,169.00)	1,568,169.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(818,642.69)	0.00	(818,642.69)	(313,216.00)	0.00	(313,216.00)	-61.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,218,474.43)	1,399,831.74	(818,642.69)	(1,881,385.00)	1,568,169.00	(313,216.00)	-61.7%
TOTAL, EXPENDITURES			164,212,275.41	93,174,637.08	257,386,912.49	170,165,671.00	92,753,937.00	262,919,608.00	2.1%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	103,887.00	0.00	103,887.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			103,887.00	0.00	103,887.00	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	240,774.00	0.00	240,774.00	1,811,985.00	0.00	1,811,985.00	652.6%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
(c) TOTAL, SOURCES			240,774.00	0.00	240,774.00	1,811,985.00	0.00	1,811,985.00	652.6%
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	139,230.00	0.00	139,230.00	139,230.00	0.00	139,230.00	0.0%
(d) TOTAL, USES			139,230.00	0.00	139,230.00	139,230.00	0.00	139,230.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(36,533,418.45)	36,533,418.45	0.00	(37,135,656.00)	37,135,656.00	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			(36,533,418.45)	36,533,418.45	0.00	(37,135,656.00)	37,135,656.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(36,535,761.45)	36,533,418.45	(2,343.00)	(35,462,901.00)	37,135,656.00	1,672,755.00	-71,493.7%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	183,915,443.92	4,278,172.00	188,193,615.92	191,796,148.00	3,928,413.00	195,724,561.00	4.0%
2) Federal Revenue		8100-8299	12,694.70	8,087,419.03	8,100,113.73	0.00	8,152,138.00	8,152,138.00	0.6%
3) Other State Revenue		8300-8599	4,923,670.56	28,994,865.16	33,918,535.72	4,295,879.00	23,514,409.00	27,810,288.00	-18.0%
4) Other Local Revenue		8600-8799	6,576,563.38	15,154,860.51	21,731,423.89	3,596,985.00	16,237,784.00	19,834,769.00	-8.7%
5) TOTAL, REVENUES			195,428,372.56	56,515,316.70	251,943,689.26	199,689,012.00	51,832,744.00	251,521,756.00	-0.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		89,231,606.66	50,907,886.88	140,139,493.54	94,645,717.00	52,218,913.00	146,864,630.00	4.8%
2) Instruction - Related Services	2000-2999		22,393,021.36	12,021,162.18	34,414,183.54	22,983,373.00	7,279,439.00	30,262,812.00	-12.1%
3) Pupil Services	3000-3999		15,417,980.43	13,026,644.53	28,444,624.96	15,210,095.00	14,540,904.00	29,750,999.00	4.6%
4) Ancillary Services	4000-4999		1,683,746.20	397,364.46	2,081,110.66	1,782,518.00	316,890.00	2,099,408.00	0.9%
5) Community Services	5000-5999		603,997.10	4,979,737.02	5,583,734.12	675,489.00	5,912,732.00	6,588,221.00	18.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		13,623,527.83	1,419,962.10	15,043,489.93	13,922,450.00	2,353,168.00	16,275,618.00	8.2%
8) Plant Services	8000-8999		18,609,308.63	7,699,883.91	26,309,192.54	18,443,919.00	7,160,755.00	25,604,674.00	-2.7%
9) Other Outgo	9000-9999	Except 7600-7699	2,649,087.20	2,721,996.00	5,371,083.20	2,502,110.00	2,971,136.00	5,473,246.00	1.9%
10) TOTAL, EXPENDITURES			164,212,275.41	93,174,637.08	257,386,912.49	170,165,671.00	92,753,937.00	262,919,608.00	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			31,216,097.15	(36,659,320.38)	(5,443,223.23)	29,523,341.00	(40,921,193.00)	(11,397,852.00)	109.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	103,887.00	0.00	103,887.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	240,774.00	0.00	240,774.00	1,811,985.00	0.00	1,811,985.00	652.6%
b) Uses		7630-7699	139,230.00	0.00	139,230.00	139,230.00	0.00	139,230.00	0.0%
3) Contributions		8980-8999	(36,533,418.45)	36,533,418.45	0.00	(37,135,656.00)	37,135,656.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(36,535,761.45)	36,533,418.45	(2,343.00)	(35,462,901.00)	37,135,656.00	1,672,755.00	-71,493.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,319,664.30)	(125,901.93)	(5,445,566.23)	(5,939,560.00)	(3,785,537.00)	(9,725,097.00)	78.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	19,677,881.15	23,771,005.94	43,448,887.09	14,358,216.85	23,645,104.01	38,003,320.86	-12.5%
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)			19,677,881.15	23,771,005.94	43,448,887.09	14,358,216.85	23,645,104.01	38,003,320.86	-12.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,677,881.15	23,771,005.94	43,448,887.09	14,358,216.85	23,645,104.01	38,003,320.86	-12.5%
2) Ending Balance, June 30 (E + F1e)			14,358,216.85	23,645,104.01	38,003,320.86	8,418,656.85	19,859,567.01	28,278,223.86	-25.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	4,545.26	0.00	4,545.26	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	171,331.49	15,303.10	186,634.59	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	23,629,800.91	23,629,800.91	0.00	19,863,425.01	19,863,425.01	-15.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,786,000.00	0.00	1,786,000.00	0.00	0.00	0.00	-100.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	12,396,340.10	0.00	12,396,340.10	8,571,575.29	0.00	8,571,575.29	-30.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	(152,918.44)	(3,858.00)	(156,776.44)	New

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	3,074,612.48	2,607,548.43
3306	Special Ed: ARP IDEA Part B, Sec.611, Local Assistance Private School Individual Service Plans (ISPs)	.13	.13
6019	Student Support and Professional Development Discretionary Block Grant	3,232,379.10	1,845,571.10
6211	Literacy Coaches and Reading Specialists Grant Program	450,000.00	228,429.00
6300	Lottery: Instructional Materials	236,940.14	236,940.14
6318	Antibias Education Grant	87,360.50	87,360.50
6332	CA Community Schools Partnership Act - Implementation Grant	188,300.36	245,253.36
6547	Special Education Early Intervention Preschool Grant	886,791.39	706,672.39
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	2,988,285.44	3,103,086.59
7311	Classified School Employee Professional Development Block Grant	43,721.97	43,721.97
7339	Dual Enrollment Opportunities	703,007.14	419,523.14
7399	LCFF Equity Multiplier	466,441.51	455,092.51
7415	Classified School Employee Summer Assistance Program	3,957.87	3,957.87
7435	Learning Recovery Emergency Block Grant	722,476.00	0.00
7810	Other Restricted State	611,803.40	540,933.40
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	2,676,484.22	3,129,018.22
9010	Other Restricted Local	7,257,239.26	6,210,316.26
Total, Restricted Balance		23,629,800.91	19,863,425.01

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	5,527,712.40	0.00	-100.0%
5) TOTAL, REVENUES			5,527,712.40	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	244,538.90	0.00	-100.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,783,887.72	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	3,431,390.84	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			5,459,817.46	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			67,894.94	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)			67,894.94	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,183,782.41	2,251,677.35	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,183,782.41	2,251,677.35	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,183,782.41	2,251,677.35	3.1%
2) Ending Balance, June 30 (E + F1e)			2,251,677.35	2,251,677.35	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,550.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,241,127.35	2,251,677.35	0.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,241,127.35		
c) in Revolving Cash Account		9130	10,550.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,251,677.35		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,251,677.35		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	5,527,712.40	0.00	-100.0%
TOTAL, REVENUES			5,527,712.40	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	244,538.90	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			244,538.90	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	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	1,703,236.12	0.00	-100.0%
Noncapitalized Equipment		4400	80,651.60	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,783,887.72	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	68,813.03	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	93,112.14	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,269,465.67	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,431,390.84	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			5,459,817.46	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,527,712.40	0.00	-100.0%
5) TOTAL, REVENUES			5,527,712.40	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		5,459,817.46	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,459,817.46	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			67,894.94	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)			67,894.94	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,183,782.41	2,251,677.35	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,183,782.41	2,251,677.35	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,183,782.41	2,251,677.35	3.1%
2) Ending Balance, June 30 (E + F1e)			2,251,677.35	2,251,677.35	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,550.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,241,127.35	2,251,677.35	0.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
8210	Student Activity Funds	2,241,127.35	2,251,677.35
Total, Restricted Balance		2,241,127.35	2,251,677.35

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,015,636.00	0.00	-100.0%
2) Federal Revenue		8100-8299	46,005.47	0.00	-100.0%
3) Other State Revenue		8300-8599	337,354.36	0.00	-100.0%
4) Other Local Revenue		8600-8799	376,083.76	0.00	-100.0%
5) TOTAL, REVENUES			3,775,079.59	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,780,720.32	0.00	-100.0%
2) Classified Salaries		2000-2999	925,288.93	0.00	-100.0%
3) Employee Benefits		3000-3999	678,409.57	0.00	-100.0%
4) Books and Supplies		4000-4999	133,689.85	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	263,908.07	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	409,090.04	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	311,525.27	0.00	-100.0%
9) TOTAL, EXPENDITURES			4,502,632.05	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(727,552.46)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	103,887.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			103,887.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(623,665.46)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	623,665.46	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			623,665.46	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			623,665.46	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	241,281.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	2,592.50		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	266,970.29		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	173,387.00		
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			684,231.33		
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	474,314.93		
2) Due to Grantor Governments		9590	2,250.00		
3) Due to Other Funds		9610	207,638.27		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	28.13		
6) TOTAL, LIABILITIES			684,231.33		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	140,009.00	0.00	-100.0%
Education Protection Account State Aid - Current Year		8012	49,740.00	0.00	-100.0%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	2,728,403.00	0.00	-100.0%
Property Taxes Transfers		8097	97,484.00	0.00	-100.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,015,636.00	0.00	-100.0%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	45,555.47	0.00	-100.0%
Special Education Discretionary Grants		8182	450.00	0.00	-100.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			46,005.47	0.00	-100.0%
OTHER STATE REVENUE					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	5,242.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	81,690.36	0.00	-100.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	100,000.00	0.00	-100.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	38,977.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	111,445.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			337,354.36	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	25,400.46	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,845.50)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	57,316.99	0.00	-100.0%
All Other Local Revenue		8699	144,649.81	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	1,628.00	0.00	-100.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	150,934.00	0.00	-100.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			376,083.76	0.00	-100.0%
TOTAL, REVENUES			3,775,079.59	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,532,899.99	0.00	-100.0%
Certificated Pupil Support Salaries		1200	77,343.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	170,477.33	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,780,720.32	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	617,573.79	0.00	-100.0%
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	242,570.55	0.00	-100.0%
Other Classified Salaries		2900	65,144.59	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			925,288.93	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	330,004.40	0.00	-100.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	93,031.93	0.00	-100.0%
Health and Welfare Benefits		3401-3402	199,506.43	0.00	-100.0%
Unemployment Insurance		3501-3502	1,305.76	0.00	-100.0%
Workers' Compensation		3601-3602	50,361.75	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	4,199.30	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			678,409.57	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	114,851.85	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	18,838.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			133,689.85	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	895.00	0.00	-100.0%
Dues and Memberships		5300	1,040.00	0.00	-100.0%
Insurance		5400-5499	86,276.40	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,073.22	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		5800-5899	146,598.84	0.00	-100.0%
Communications		5900	13,024.61	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			263,908.07	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	409,090.04	0.00	-100.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			409,090.04	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	311,525.27	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			311,525.27	0.00	-100.0%
TOTAL, EXPENDITURES			4,502,632.05	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	103,887.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			103,887.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			103,887.00	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,015,636.00	0.00	-100.0%
2) Federal Revenue		8100-8299	46,005.47	0.00	-100.0%
3) Other State Revenue		8300-8599	337,354.36	0.00	-100.0%
4) Other Local Revenue		8600-8799	376,083.76	0.00	-100.0%
5) TOTAL, REVENUES			3,775,079.59	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,862,940.62	0.00	-100.0%
2) Instruction - Related Services	2000-2999		518,613.58	0.00	-100.0%
3) Pupil Services	3000-3999		221,876.47	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		57,609.87	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		311,525.27	0.00	-100.0%
8) Plant Services	8000-8999		120,976.20	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	409,090.04	0.00	-100.0%
10) TOTAL, EXPENDITURES			4,502,632.05	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(727,552.46)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	103,887.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			103,887.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(623,665.46)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	623,665.46	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			623,665.46	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			623,665.46	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,285.25	493,468.00	4,272.7%
3) Other State Revenue		8300-8599	3,066,523.30	4,590,488.00	49.7%
4) Other Local Revenue		8600-8799	462,064.72	110,295.00	-76.1%
5) TOTAL, REVENUES			3,539,873.27	5,194,251.00	46.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,150,870.95	1,336,646.00	16.1%
2) Classified Salaries		2000-2999	786,833.29	807,661.00	2.6%
3) Employee Benefits		3000-3999	747,298.38	812,898.00	8.8%
4) Books and Supplies		4000-4999	70,717.97	140,230.00	98.3%
5) Services and Other Operating Expenditures		5000-5999	96,250.05	1,876,717.00	1,849.8%
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	3,292.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	156,350.71	313,216.00	100.3%
9) TOTAL, EXPENDITURES			3,008,321.35	5,290,660.00	75.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			531,551.92	(96,409.00)	-118.1%
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)			531,551.92	(96,409.00)	-118.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,222,773.68	3,754,325.60	16.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,222,773.68	3,754,325.60	16.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,222,773.68	3,754,325.60	16.5%
2) Ending Balance, June 30 (E + F1e)			3,754,325.60	3,657,916.60	-2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,282,864.72	3,231,344.72	-1.6%
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	471,460.88	471,460.88	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(44,889.00)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,771,733.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	52,618.47		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	233,225.65		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,057,577.18		
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	59,959.37		
2) Due to Grantor Governments		9590	13,219.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,230,073.21		
6) TOTAL, LIABILITIES			1,303,251.58		
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)			3,754,325.60		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	11,285.25	493,468.00	4,272.7%
TOTAL, FEDERAL REVENUE			11,285.25	493,468.00	4,272.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	2,733,883.75	4,491,076.00	64.3%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	332,639.55	99,412.00	-70.1%
TOTAL, OTHER STATE REVENUE			3,066,523.30	4,590,488.00	49.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	187,879.80	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,887.53)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	276,072.45	110,295.00	-60.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			462,064.72	110,295.00	-76.1%
TOTAL, REVENUES			3,539,873.27	5,194,251.00	46.7%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Certificated Teachers' Salaries		1100	886,406.32	1,104,038.00	24.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	174,864.60	198,240.00	13.4%
Other Certificated Salaries		1900	89,600.03	34,368.00	-61.6%
TOTAL, CERTIFICATED SALARIES			1,150,870.95	1,336,646.00	16.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	548,431.25	523,038.00	-4.6%
Classified Support Salaries		2200	49,570.65	57,935.00	16.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	177,942.14	195,648.00	10.0%
Other Classified Salaries		2900	10,889.25	31,040.00	185.1%
TOTAL, CLASSIFIED SALARIES			786,833.29	807,661.00	2.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	208,896.53	254,758.00	22.0%
PERS		3201-3202	220,598.70	225,067.00	2.0%
OASDI/Medicare/Alternative		3301-3302	80,371.52	85,942.00	6.9%
Health and Welfare Benefits		3401-3402	199,846.23	204,754.00	2.5%
Unemployment Insurance		3501-3502	936.30	1,163.00	24.2%
Workers' Compensation		3601-3602	35,447.18	39,972.00	12.8%
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	1,201.92	1,242.00	3.3%
TOTAL, EMPLOYEE BENEFITS			747,298.38	812,898.00	8.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	7,225.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	19,327.79	68,352.00	253.6%
Noncapitalized Equipment		4400	47,536.43	29,638.00	-37.7%
Food		4700	3,853.75	35,015.00	808.6%
TOTAL, BOOKS AND SUPPLIES			70,717.97	140,230.00	98.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	333.66	23,472.00	6,934.7%
Dues and Memberships		5300	625.00	1,907.00	205.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	41,985.98	56,401.00	34.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,231.94	12,519.00	139.3%
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	23,698.19	1,759,147.00	7,323.1%
Communications		5900	24,375.28	23,271.00	-4.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			96,250.05	1,876,717.00	1,849.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	709.00	New
Other Debt Service - Principal		7439	0.00	2,583.00	New

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	3,292.00	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	156,350.71	313,216.00	100.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			156,350.71	313,216.00	100.3%
TOTAL, EXPENDITURES			3,008,321.35	5,290,660.00	75.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,285.25	493,468.00	4,272.7%
3) Other State Revenue		8300-8599	3,066,523.30	4,590,488.00	49.7%
4) Other Local Revenue		8600-8799	462,064.72	110,295.00	-76.1%
5) TOTAL, REVENUES			3,539,873.27	5,194,251.00	46.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		35,606.62	45,312.00	27.3%
3) Pupil Services	3000-3999		3,853.75	35,015.00	808.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		2,746,149.01	4,814,983.00	75.3%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		156,350.71	313,216.00	100.3%
8) Plant Services	8000-8999		66,361.26	78,842.00	18.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	3,292.00	New
10) TOTAL, EXPENDITURES			3,008,321.35	5,290,660.00	75.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			531,551.92	(96,409.00)	-118.1%
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)			531,551.92	(96,409.00)	-118.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,222,773.68	3,754,325.60	16.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,222,773.68	3,754,325.60	16.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,222,773.68	3,754,325.60	16.5%
2) Ending Balance, June 30 (E + F1e)			3,754,325.60	3,657,916.60	-2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,282,864.72	3,231,344.72	-1.6%
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	471,460.88	471,460.88	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(44,889.00)	New

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5059	Early Education: ARP California State Preschool Program One-time Stipend	77,400.00	77,400.00
5066	Early Education: ARP California State Preschool Program - Rate Supplements	583,571.00	583,571.00
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	631,065.97	630,065.97
6052	Early Education: Prekindergarten and Family Literacy, Program Support	2.27	2.27
6129	Early Education: Center-Based Reserve Account for Department of Social Services Programs	106,881.90	106,881.90
6130	Early Education: Center-Based Reserve Account	551,851.98	551,851.98
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	99,892.93	99,892.93
7810	Other Restricted State	916,163.00	916,163.00
9010	Other Restricted Local	316,035.67	265,515.67
Total, Restricted Balance		3,282,864.72	3,231,344.72

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	4,837,578.06	4,482,100.00	-7.3%
3) Other State Revenue		8300-8599	3,534,507.42	3,853,600.00	9.0%
4) Other Local Revenue		8600-8799	490,139.68	485,950.00	-0.9%
5) TOTAL, REVENUES			8,862,225.16	8,821,650.00	-0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,509,961.65	4,662,880.00	3.4%
3) Employee Benefits		3000-3999	2,025,719.90	2,137,689.00	5.5%
4) Books and Supplies		4000-4999	2,246,872.18	1,935,100.00	-13.9%
5) Services and Other Operating Expenditures		5000-5999	115,614.51	137,620.00	19.0%
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	350,766.71	0.00	-100.0%
9) TOTAL, EXPENDITURES			9,248,934.95	8,873,289.00	-4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(386,709.79)	(51,639.00)	-86.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(386,709.79)	(51,639.00)	-86.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	897,001.05	510,291.26	-43.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			897,001.05	510,291.26	-43.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			897,001.05	510,291.26	-43.1%
2) Ending Balance, June 30 (E + F1e)			510,291.26	458,652.26	-10.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	34,013.88	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	414,709.76	448,723.64	8.2%
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	61,568.32	9,929.32	-83.9%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.70)	(0.70)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(755,144.06)		
1) Fair Value Adjustment to Cash in County Treasury		9111	(4,882.64)		
b) in Banks		9120	6,454.33		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	8,904.20		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,317,351.95		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	34,013.88		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			606,697.66		
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	96,406.40		
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			96,406.40		
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)			510,291.26		
FEDERAL REVENUE					
Child Nutrition Programs		8220	4,216,014.32	4,482,100.00	6.3%
Donated Food Commodities		8221	621,563.74	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,837,578.06	4,482,100.00	-7.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,534,507.42	3,853,600.00	9.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,534,507.42	3,853,600.00	9.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	5,289.99	0.00	-100.0%
Food Service Sales		8634	489,492.34	485,950.00	-0.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	245.99	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,888.64)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			490,139.68	485,950.00	-0.9%
TOTAL, REVENUES			8,862,225.16	8,821,650.00	-0.5%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,915,331.48	4,052,331.00	3.5%
Classified Supervisors' and Administrators' Salaries		2300	281,219.82	293,955.00	4.5%
Clerical, Technical and Office Salaries		2400	313,410.35	316,594.00	1.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			4,509,961.65	4,662,880.00	3.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	327.44	0.00	-100.0%
PERS		3201-3202	1,140,680.88	1,231,000.00	7.9%
OASDI/Medicare/Alternative		3301-3302	334,161.47	356,710.00	6.7%
Health and Welfare Benefits		3401-3402	462,877.03	469,944.00	1.5%
Unemployment Insurance		3501-3502	2,190.51	2,331.00	6.4%
Workers' Compensation		3601-3602	81,008.01	72,704.00	-10.3%
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	4,474.56	5,000.00	11.7%
TOTAL, EMPLOYEE BENEFITS			2,025,719.90	2,137,689.00	5.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	218,488.18	278,100.00	27.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	2,028,384.00	1,657,000.00	-18.3%
TOTAL, BOOKS AND SUPPLIES			2,246,872.18	1,935,100.00	-13.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,860.51	3,100.00	8.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	19,748.28	33,000.00	67.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	43,782.09	47,720.00	9.0%
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	45,293.47	48,000.00	6.0%
Communications		5900	3,930.16	5,800.00	47.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			115,614.51	137,620.00	19.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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	350,766.71	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			350,766.71	0.00	-100.0%
TOTAL, EXPENDITURES			9,248,934.95	8,873,289.00	-4.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	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	4,837,578.06	4,482,100.00	-7.3%
3) Other State Revenue		8300-8599	3,534,507.42	3,853,600.00	9.0%
4) Other Local Revenue		8600-8799	490,139.68	485,950.00	-0.9%
5) TOTAL, REVENUES			8,862,225.16	8,821,650.00	-0.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		8,843,186.30	8,804,089.00	-0.4%
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		350,766.71	0.00	-100.0%
8) Plant Services	8000-8999		54,981.94	69,200.00	25.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,248,934.95	8,873,289.00	-4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(386,709.79)	(51,639.00)	-86.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(386,709.79)	(51,639.00)	-86.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	897,001.05	510,291.26	-43.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			897,001.05	510,291.26	-43.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			897,001.05	510,291.26	-43.1%
2) Ending Balance, June 30 (E + F1e)			510,291.26	458,652.26	-10.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	34,013.88	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	414,709.76	448,723.64	8.2%
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	61,568.32	9,929.32	-83.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.70)	(0.70)	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)	408,891.76	442,905.64
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	2.33	2.33
5330	Child Nutrition: Summer Food Service Program Operations	1.67	1.67
5810	Other Restricted Federal	5,814.00	5,814.00
Total, Restricted Balance		414,709.76	448,723.64

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	515,080.23	350,000.00	-32.0%
5) TOTAL, REVENUES			515,080.23	350,000.00	-32.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			515,080.23	350,000.00	-32.0%
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)			515,080.23	350,000.00	-32.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,473,175.12	15,988,255.35	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,473,175.12	15,988,255.35	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,473,175.12	15,988,255.35	3.3%
2) Ending Balance, June 30 (E + F1e)			15,988,255.35	16,338,255.35	2.2%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	15,988,255.35	16,338,255.35	2.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,680,237.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	167,377.56		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	140,639.81		
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			15,988,255.35		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			15,988,255.35		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	534,429.67	350,000.00	-34.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(19,349.44)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			515,080.23	350,000.00	-32.0%
TOTAL, REVENUES			515,080.23	350,000.00	-32.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	515,080.23	350,000.00	-32.0%
5) TOTAL, REVENUES			515,080.23	350,000.00	-32.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			515,080.23	350,000.00	-32.0%
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)			515,080.23	350,000.00	-32.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,473,175.12	15,988,255.35	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,473,175.12	15,988,255.35	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,473,175.12	15,988,255.35	3.3%
2) Ending Balance, June 30 (E + F1e)			15,988,255.35	16,338,255.35	2.2%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	15,988,255.35	16,338,255.35	2.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,047,554.22	925,000.00	-11.7%
5) TOTAL, REVENUES			1,047,554.22	925,000.00	-11.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	604,946.04	378,237.00	-37.5%
3) Employee Benefits		3000-3999	248,427.88	154,381.00	-37.9%
4) Books and Supplies		4000-4999	881,117.07	24,968.00	-97.2%
5) Services and Other Operating Expenditures		5000-5999	92,565.34	28,649.00	-69.0%
6) Capital Outlay		6000-6999	2,625,138.11	4,638,766.00	76.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,452,194.44	5,225,001.00	17.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,404,640.22)	(4,300,001.00)	26.3%
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)			(3,404,640.22)	(4,300,001.00)	26.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,727,708.87	31,333,899.14	-9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,727,708.87	31,333,899.14	-9.8%
d) Other Restatements		9795	10,830.49	10,830.49	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,738,539.36	31,344,729.63	-9.8%
2) Ending Balance, June 30 (E + F1e)			31,333,899.14	27,044,728.63	-13.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	33,000.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	31,300,899.14	27,044,728.63	-13.6%
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	31,133,515.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	332,332.45		
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	285,216.48		
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	33,000.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			31,784,064.45		
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	450,165.31		
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			450,165.31		
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)			31,333,899.14		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,136,656.77	925,000.00	-18.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(89,102.55)	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			1,047,554.22	925,000.00	-11.7%
TOTAL, REVENUES			1,047,554.22	925,000.00	-11.7%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	488,297.46	255,345.00	-47.7%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	116,648.58	122,892.00	5.4%
TOTAL, CLASSIFIED SALARIES			604,946.04	378,237.00	-37.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	12,862.32	13,552.00	5.4%
PERS		3201-3202	129,400.15	79,881.00	-38.3%
OASDI/Medicare/Alternative		3301-3302	40,762.00	24,050.00	-41.0%
Health and Welfare Benefits		3401-3402	54,690.51	30,883.00	-43.5%
Unemployment Insurance		3501-3502	274.31	189.00	-31.1%
Workers' Compensation		3601-3602	10,438.59	5,826.00	-44.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			248,427.88	154,381.00	-37.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	831,769.31	24,968.00	-97.0%
Noncapitalized Equipment		4400	49,347.76	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			881,117.07	24,968.00	-97.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	92,565.34	28,469.00	-69.2%
Communications		5900	0.00	180.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			92,565.34	28,649.00	-69.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,625,138.11	4,638,766.00	76.7%
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			2,625,138.11	4,638,766.00	76.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,452,194.44	5,225,001.00	17.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,047,554.22	925,000.00	-11.7%
5) TOTAL, REVENUES			1,047,554.22	925,000.00	-11.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,452,194.44	5,225,001.00	17.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,452,194.44	5,225,001.00	17.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(3,404,640.22)	(4,300,001.00)	26.3%
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)			(3,404,640.22)	(4,300,001.00)	26.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,727,708.87	31,333,899.14	-9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,727,708.87	31,333,899.14	-9.8%
d) Other Restatements		9795	10,830.49	10,830.49	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,738,539.36	31,344,729.63	-9.8%
2) Ending Balance, June 30 (E + F1e)			31,333,899.14	27,044,728.63	-13.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	33,000.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	31,300,899.14	27,044,728.63	-13.6%
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	31,300,899.14	27,044,728.63
Total, Restricted Balance		31,300,899.14	27,044,728.63

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,204,669.67	1,385,000.00	-37.2%
5) TOTAL, REVENUES			2,204,669.67	1,385,000.00	-37.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	43,563.13	31,502.00	-27.7%
3) Employee Benefits		3000-3999	18,915.49	13,918.00	-26.4%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	68,519.07	0.00	-100.0%
6) Capital Outlay		6000-6999	502,617.31	1,783,698.00	254.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	175,268.14	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			808,883.14	1,829,118.00	126.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,395,786.53	(444,118.00)	-131.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,395,786.53	(444,118.00)	-131.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,834,679.31	6,230,465.84	28.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,834,679.31	6,230,465.84	28.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,834,679.31	6,230,465.84	28.9%
2) Ending Balance, June 30 (E + F1e)			6,230,465.84	5,786,347.84	-7.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,227,530.47	5,783,412.47	-7.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,935.37	2,935.37	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	6,189,362.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	66,067.90		
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	52,209.99		
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			6,307,640.62		
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	77,174.78		
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			77,174.78		
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)			6,230,465.84		
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	186,378.61	125,000.00	-32.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	7,637.90	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,010,653.16	1,260,000.00	-37.3%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,204,669.67	1,385,000.00	-37.2%
TOTAL, REVENUES			2,204,669.67	1,385,000.00	-37.2%
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	27,127.57	14,188.00	-47.7%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	16,435.56	17,314.00	5.3%
TOTAL, CLASSIFIED SALARIES			43,563.13	31,502.00	-27.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	10,860.90	8,248.00	-24.1%
OASDI/Medicare/Alternative		3301-3302	3,237.73	2,364.00	-27.0%
Health and Welfare Benefits		3401-3402	4,030.99	2,801.00	-30.5%
Unemployment Insurance		3501-3502	20.10	17.00	-15.4%
Workers' Compensation		3601-3602	765.77	488.00	-36.3%
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			18,915.49	13,918.00	-26.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	68,519.07	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			68,519.07	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	11,278.84	0.00	-100.0%
Buildings and Improvements of Buildings		6200	491,338.47	1,783,698.00	263.0%
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			502,617.31	1,783,698.00	254.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	175,268.14	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			175,268.14	0.00	-100.0%
TOTAL, EXPENDITURES			808,883.14	1,829,118.00	126.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,204,669.67	1,385,000.00	-37.2%
5) TOTAL, REVENUES			2,204,669.67	1,385,000.00	-37.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		633,615.00	1,829,118.00	188.7%
9) Other Outgo	9000-9999	Except 7600-7699	175,268.14	0.00	-100.0%
10) TOTAL, EXPENDITURES			808,883.14	1,829,118.00	126.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,395,786.53	(444,118.00)	-131.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,395,786.53	(444,118.00)	-131.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,834,679.31	6,230,465.84	28.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,834,679.31	6,230,465.84	28.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,834,679.31	6,230,465.84	28.9%
2) Ending Balance, June 30 (E + F1e)			6,230,465.84	5,786,347.84	-7.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,227,530.47	5,783,412.47	-7.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,935.37	2,935.37	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	6,227,530.47	5,783,412.47
Total, Restricted Balance		6,227,530.47	5,783,412.47

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	391,639.22	0.00	-100.0%
4) Other Local Revenue		8600-8799	300,890.66	0.00	-100.0%
5) TOTAL, REVENUES			692,529.88	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	935.06	0.00	-100.0%
3) Employee Benefits		3000-3999	197.86	0.00	-100.0%
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	1,239,239.54	5,745,569.00	363.6%
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			1,240,372.46	5,745,569.00	363.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(547,842.58)	(5,745,569.00)	948.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(547,842.58)	(5,745,569.00)	948.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,476,618.56	9,928,775.98	-5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,476,618.56	9,928,775.98	-5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,476,618.56	9,928,775.98	-5.2%
2) Ending Balance, June 30 (E + F1e)			9,928,775.98	4,183,206.98	-57.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,928,775.98	4,183,206.98	-57.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,229,887.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	98,523.76		
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	657,629.27		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			9,986,040.62		
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	57,264.64		
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			57,264.64		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			9,928,775.98		
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	391,639.22	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			391,639.22	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	330,547.90	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(29,657.24)	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			300,890.66	0.00	-100.0%
TOTAL, REVENUES			692,529.88	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	935.06	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			935.06	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	108.40	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	71.53	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	.47	0.00	-100.0%
Workers' Compensation		3601-3602	17.46	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			197.86	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,239,239.54	5,745,569.00	363.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	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			1,239,239.54	5,745,569.00	363.6%
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			1,240,372.46	5,745,569.00	363.2%
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	391,639.22	0.00	-100.0%
4) Other Local Revenue		8600-8799	300,890.66	0.00	-100.0%
5) TOTAL, REVENUES			692,529.88	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		1,240,372.46	5,745,569.00	363.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,240,372.46	5,745,569.00	363.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(547,842.58)	(5,745,569.00)	948.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(547,842.58)	(5,745,569.00)	948.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,476,618.56	9,928,775.98	-5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,476,618.56	9,928,775.98	-5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,476,618.56	9,928,775.98	-5.2%
2) Ending Balance, June 30 (E + F1e)			9,928,775.98	4,183,206.98	-57.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,928,775.98	4,183,206.98	-57.9%
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	9,928,775.98	4,183,206.98
Total, Restricted Balance		9,928,775.98	4,183,206.98

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	797,159.21	600,000.00	-24.7%
5) TOTAL, REVENUES			797,159.21	600,000.00	-24.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,116.17	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	112,820.17	0.00	-100.0%
6) Capital Outlay		6000-6999	467,022.59	400,500.00	-14.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			580,958.93	400,500.00	-31.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			216,200.28	199,500.00	-7.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			216,200.28	199,500.00	-7.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,322,439.33	19,538,639.61	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,322,439.33	19,538,639.61	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,322,439.33	19,538,639.61	1.1%
2) Ending Balance, June 30 (E + F1e)			19,538,639.61	19,738,139.61	1.0%
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	19,538,639.61	19,738,139.61	1.0%
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	19,281,430.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	205,818.23		
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	179,273.42		
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			19,666,522.53		
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	127,882.92		
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			127,882.92		
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)			19,538,639.61		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	661,187.44	600,000.00	-9.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(27,523.77)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	163,495.54	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			797,159.21	600,000.00	-24.7%
TOTAL, REVENUES			797,159.21	600,000.00	-24.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,116.17	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,116.17	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	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	112,820.17	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			112,820.17	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	47,032.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	419,990.59	400,500.00	-4.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	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			467,022.59	400,500.00	-14.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			580,958.93	400,500.00	-31.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	797,159.21	600,000.00	-24.7%
5) TOTAL, REVENUES			797,159.21	600,000.00	-24.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		580,958.93	400,500.00	-31.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			580,958.93	400,500.00	-31.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			216,200.28	199,500.00	-7.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			216,200.28	199,500.00	-7.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,322,439.33	19,538,639.61	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,322,439.33	19,538,639.61	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,322,439.33	19,538,639.61	1.1%
2) Ending Balance, June 30 (E + F1e)			19,538,639.61	19,738,139.61	1.0%
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	19,538,639.61	19,738,139.61	1.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	19,538,639.61	19,738,139.61
Total, Restricted Balance		19,538,639.61	19,738,139.61

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	52,397.26	52,075.00	-0.6%
4) Other Local Revenue		8600-8799	25,972,950.92	25,590,945.00	-1.5%
5) TOTAL, REVENUES			26,025,348.18	25,643,020.00	-1.5%
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	21,852,825.95	22,161,861.00	1.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			21,852,825.95	22,161,861.00	1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,172,522.23	3,481,159.00	-16.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,172,522.23	3,481,159.00	-16.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,659,759.55	50,832,281.78	8.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,659,759.55	50,832,281.78	8.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,659,759.55	50,832,281.78	8.9%
2) Ending Balance, June 30 (E + F1e)			50,832,281.78	54,313,440.78	6.8%
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	50,832,281.78	54,313,440.78	6.8%
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	49,875,564.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	532,393.09		
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	424,324.26		
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			50,832,281.78		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			50,832,281.78		
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	52,397.26	52,075.00	-0.6%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			52,397.26	52,075.00	-0.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	23,330,837.35	23,298,276.00	-0.1%
Unsecured Roll		8612	722,267.75	688,089.00	-4.7%
Prior Years' Taxes		8613	46,639.81	0.00	-100.0%
Supplemental Taxes		8614	515,685.53	547,060.00	6.1%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	1,388,468.39	1,057,520.00	-23.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(30,947.91)	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			25,972,950.92	25,590,945.00	-1.5%
TOTAL, REVENUES			26,025,348.18	25,643,020.00	-1.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	10,795,551.19	11,095,000.00	2.8%
Bond Interest and Other Service Charges		7434	11,057,274.76	11,066,861.00	0.1%
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)			21,852,825.95	22,161,861.00	1.4%
TOTAL, EXPENDITURES			21,852,825.95	22,161,861.00	1.4%
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	52,397.26	52,075.00	-0.6%
4) Other Local Revenue		8600-8799	25,972,950.92	25,590,945.00	-1.5%
5) TOTAL, REVENUES			26,025,348.18	25,643,020.00	-1.5%
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	21,852,825.95	22,161,861.00	1.4%
10) TOTAL, EXPENDITURES			21,852,825.95	22,161,861.00	1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			4,172,522.23	3,481,159.00	-16.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,172,522.23	3,481,159.00	-16.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,659,759.55	50,832,281.78	8.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,659,759.55	50,832,281.78	8.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,659,759.55	50,832,281.78	8.9%
2) Ending Balance, June 30 (E + F1e)			50,832,281.78	54,313,440.78	6.8%
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	50,832,281.78	54,313,440.78	6.8%
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	50,832,281.78	54,313,440.78
Total, Restricted Balance		50,832,281.78	54,313,440.78

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	53.72	59.00	9.8%
4) Other Local Revenue		8600-8799	376,622.91	378,272.00	0.4%
5) TOTAL, REVENUES			376,676.63	378,331.00	0.4%
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	348,603.26	349,077.00	0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			348,603.26	349,077.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			28,073.37	29,254.00	4.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			28,073.37	29,254.00	4.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	486,415.77	514,489.14	5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			486,415.77	514,489.14	5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			486,415.77	514,489.14	5.8%
2) Ending Balance, June 30 (E + F1e)			514,489.14	543,743.14	5.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	514,489.14	543,743.14	5.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	505,418.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	5,395.05		
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	3,676.06		
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			514,489.14		
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)			514,489.14		
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	53.72	59.00	9.8%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			53.72	59.00	9.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	364,720.79	366,580.00	0.5%
Unsecured Roll		8612	1,475.61	1,342.00	-9.1%
Prior Years' Taxes		8613	258.98	0.00	-100.0%
Supplemental Taxes		8614	678.99	2,190.00	222.5%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	9,972.49	8,160.00	-18.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(483.95)	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			376,622.91	378,272.00	0.4%
TOTAL, REVENUES			376,676.63	378,331.00	0.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	323,928.08	335,000.00	3.4%
Bond Interest and Other Service Charges		7434	24,675.18	14,077.00	-43.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			348,603.26	349,077.00	0.1%
TOTAL, EXPENDITURES			348,603.26	349,077.00	0.1%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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%
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	53.72	59.00	9.8%
4) Other Local Revenue		8600-8799	376,622.91	378,272.00	0.4%
5) TOTAL, REVENUES			376,676.63	378,331.00	0.4%
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		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	348,603.26	349,077.00	0.1%
10) TOTAL, EXPENDITURES			348,603.26	349,077.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			28,073.37	29,254.00	4.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			28,073.37	29,254.00	4.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	486,415.77	514,489.14	5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			486,415.77	514,489.14	5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			486,415.77	514,489.14	5.8%
2) Ending Balance, June 30 (E + F1e)			514,489.14	543,743.14	5.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	514,489.14	543,743.14	5.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	514,489.14	543,743.14
Total, Restricted Balance		514,489.14	543,743.14

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,352.41	0.00	-100.0%
5) TOTAL, REVENUES			11,352.41	0.00	-100.0%
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	0.00	0.00	0.0%
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			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,352.41	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)			11,352.41	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	183,235.65	194,588.06	6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			183,235.65	194,588.06	6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			183,235.65	194,588.06	6.2%
2) Ending Net Position, June 30 (E + F1e)			194,588.06	194,588.06	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	194,588.06	194,588.06	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	345,605.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	3,689.14		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	1,985.65		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,099.82		
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			354,379.91		
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	159,791.85		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			159,791.85		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			194,588.06		
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	11,779.27	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(426.86)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,352.41	0.00	-100.0%
TOTAL, REVENUES			11,352.41	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5499	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800-5899	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
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%
TOTAL, EXPENSES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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	11,352.41	0.00	-100.0%
5) TOTAL, REVENUES			11,352.41	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		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			11,352.41	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)			11,352.41	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	183,235.65	194,588.06	6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			183,235.65	194,588.06	6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			183,235.65	194,588.06	6.2%
2) Ending Net Position, June 30 (E + F1e)			194,588.06	194,588.06	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	194,588.06	194,588.06	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)	10,765.44	10,659.77	11,279.95	10,583.16	10,583.16	11,089.89
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	10,765.44	10,659.77	11,279.95	10,583.16	10,583.16	11,089.89
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	10,765.44	10,659.77	11,279.95	10,583.16	10,583.16	11,089.89
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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	248.70	248.89	248.70	0.00	0.00	0.00
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	248.70	248.89	248.70	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	248.70	248.89	248.70	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	13,504,843.00	(40,461.00)	13,464,382.00	0.00	1,400.00	13,462,982.00
Work in Progress	31,386,574.00	0.00	31,386,574.00	6,688,802.00	11,628,719.00	26,446,657.00
Total capital assets not being depreciated	44,891,417.00	(40,461.00)	44,850,956.00	6,688,802.00	11,630,119.00	39,909,639.00
Capital assets being depreciated:						
Land Improvements	33,477,226.00	(1.00)	33,477,225.00	480,272.00	25,763.00	33,931,734.00
Buildings	449,759,356.00	0.00	449,759,356.00	10,648,286.00	6,000.00	460,401,642.00
Equipment	38,056,422.00	(644,974.00)	37,411,448.00	1,303,900.00	877,247.00	37,838,101.00
Total capital assets being depreciated	521,293,004.00	(644,975.00)	520,648,029.00	12,432,458.00	909,010.00	532,171,477.00
Accumulated Depreciation for:						
Land Improvements	(16,344,110.00)	0.00	(16,344,110.00)	1,602,751.00	50,021.00	(14,791,380.00)
Buildings	(201,314,306.00)	7,106,144.00	(194,208,162.00)	13,745,597.00	10,954,206.00	(191,416,771.00)
Equipment	(23,367,535.00)	644,975.00	(22,722,560.00)	1,678,819.00	1,108,614.00	(22,152,355.00)
Total accumulated depreciation	(241,025,951.00)	7,751,119.00	(233,274,832.00)	17,027,167.00	12,112,841.00	(228,360,506.00)
Total capital assets being depreciated, net excluding lease and subscription assets	280,267,053.00	7,106,144.00	287,373,197.00	29,459,625.00	13,021,851.00	303,810,971.00
Lease Assets	1,317,510.00	0.00	1,317,510.00	240,774.00	0.00	1,558,284.00
Accumulated amortization for lease assets	(521,915.00)	(240,045.00)	(761,960.00)	(70,194.00)	0.00	(832,154.00)
Total lease assets, net	795,595.00	(240,045.00)	555,550.00	170,580.00	0.00	726,130.00
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	325,954,065.00	6,825,638.00	332,779,703.00	36,319,007.00	24,651,970.00	344,446,740.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	55.75%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2027-28 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$1,091,583.16
	Adjusted Appropriations Limit	$178,850,528.51
	Appropriations Subject to Limit	$178,850,528.51
	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	6.95%
	Fixed-with-carry-forward indirect cost rate for use in 2027-28 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed: _____ Date of Meeting: Sep 15, 2026

Clerk / Secretary of the Governing Board

(Original signature required)

Printed Name: Sunita Beall Title: Clerk

To the Superintendent of Public Instruction:

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

Signed: _____ Date: _____

County Superintendent/Designee

(Original signature required)

Printed Name: _____ Title: _____

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

For County Office of Education:	For School District:
Danielle Spahn	Conrad Tedeschi
Name	Name
District Financial Advisor	Assistant Superintendent of Business Services
Title	Title
805-964-4710	805-963-4338
Telephone	Telephone
dspahn@sbceo.org	ctedeschi@sbunified.org
E-mail Address	E-mail Address

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	99,445,273.12	301	95,293.31	303	99,349,979.81	305	74,318.79		307	99,275,661.02	309
2000 - Classified Salaries	50,933,433.94	311	3,707,466.06	313	47,225,967.88	315	422,458.10		317	46,803,509.78	319
3000 - Employee Benefits	62,962,306.60	321	810,556.47	323	62,151,750.13	325	176,370.44		327	61,975,379.69	329
4000 - Books, Supplies Equip Replace. (6500)	8,844,488.40	331	314,720.72	333	8,529,767.68	335	2,728,567.77		337	5,801,199.91	339
5000 - Services. . . & 7300 - Indirect Costs	27,013,702.52	341	728,138.87	343	26,285,563.65	345	5,039,843.39		347	21,245,720.26	349
			TOTAL		243,543,029.15	365			TOTAL	235,101,470.66	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	76,896,635.67	375
2. Salaries of Instructional Aides Per EC 41011	2100	13,383,641.78	380
3. STRS	3101 & 3102	24,205,502.31	382
4. PERS	3201 & 3202	3,407,839.81	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	2,191,319.05	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	9,245,312.94	385
7. Unemployment Insurance	3501 & 3502	43,763.76	390
8. Workers' Compensation Insurance	3601 & 3602	1,690,224.94	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	2,306.20	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		131,066,546.46	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	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		131,066,546.46	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		55.75%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	55.75%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	235,101,470.66	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	350,789,948.00	3,061,560.00	353,851,508.00		11,119,479.00	342,732,029.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	4,738,276.00	110,761.00	4,849,037.00		2,025,727.00	2,823,310.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	799,300.00	21,000.00	820,300.00		247,998.00	572,302.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	3,622,031.00	18,286,098.00	21,908,129.00		4,528,253.00	17,379,876.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	359,949,555.00	21,479,419.00	381,428,974.00	0.00	17,921,457.00	363,507,517.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	262,132,661.54
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	17,435,608.35
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	5,641,343.99
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	2,816,624.71
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	2,649,087.20
4. Other Transfers Out	All	9200	7200-7299	409,090.04
5. Interfund Transfers Out	All	9300	7600-7629	103,887.00
6. All Other Financing Uses	All	9100 9200	7699 7651	139,230.00
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	2,685,816.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				14,445,078.94
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	386,709.79
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				230,638,684.04

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)	10,908.66
B. Expenditures per ADA (Line I.E divided by Line II.A)	21,142.71

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.)	228,748,536.63	20,384.41
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)	228,748,536.63	20,384.41
B. Required effort (Line A.2 times 90%)	205,873,682.97	18,345.97
C. Current year expenditures (Line I.E and Line II.B)	230,638,684.04	21,142.71
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	

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

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

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

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	**2024-25 Actual**			**2025-26 Actual**		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	170,917,914.79		170,917,914.79			178,850,528.51
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	11,272.12		11,272.12			11,014.14
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2024-25**			**Adjustments to 2025-26**		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	**2025-26 P2 Report**			**2026-27 P2 Estimate**		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	10,765.44		10,765.44	10,583.16		10,583.16
2. Total Charter Schools ADA (Form A, Line C9)	248.70		248.70	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			11,014.14			10,583.16
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	**2025-26 Actual**			**2026-27 Budget**		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	538,629.88		538,629.88	562,868.00		562,868.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	174,406,767.09		174,406,767.09	183,126,521.00		183,126,521.00
5. Unsecured Roll Taxes (Object 8042)	6,666,362.19		6,666,362.19	7,069,530.00		7,069,530.00
6. Prior Years' Taxes (Object 8043)	604,055.00		604,055.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	3,599,939.14		3,599,939.14	3,561,087.00		3,561,087.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	185,815,753.30	0.00	185,815,753.30	194,320,006.00	0.00	194,320,006.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	185,815,753.30	0.00	185,815,753.30	194,320,006.00	0.00	194,320,006.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,134,065.89			2,190,916.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	7,444,083.23		7,444,083.23	7,581,848.00		7,581,848.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	7,444,083.23	0.00	9,578,149.12	7,581,848.00	0.00	9,772,764.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	14,073,024.00		14,073,024.00	13,660,640.00		13,660,640.00
25. LCFF State Aid - Prior Years (Object 8019)	(122.00)		(122.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	14,072,902.00	0.00	14,072,902.00	13,660,640.00	0.00	13,660,640.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	255,718,768.85		255,718,768.85	251,521,756.00		251,521,756.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,750,485.35		1,750,485.35	1,200,000.00		1,200,000.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
D. APPROPRIATIONS LIMIT CALCULATIONS		**2025-26 Actual**			**2026-27 Budget**	
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			170,917,914.79			178,850,528.51
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9771			0.9609
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			177,758,945.35			180,364,417.75
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			185,815,753.30			194,320,006.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			1,321,696.80			1,269,979.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			1,521,341.17			0.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			1,521,341.17			1,269,979.20
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			1,291,227.53			937,625.18
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			187,106,980.83			195,257,631.18
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			1,321,696.80			1,269,979.20
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			187,106,980.83			
b. State Subventions (Line D8)			1,321,696.80			
c. Less: Excluded Appropriations (Line C23)			9,578,149.12			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			178,850,528.51			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			1,091,583.16			
SUMMARY		**2025-26 Actual**			**2026-27 Budget**	
11. Adjusted Appropriations Limit (Lines D4 plus D10)			178,850,528.51			180,364,417.75
12. Appropriations Subject to the Limit (Line D9d)			178,850,528.51			

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
"* Please provide below an explanation for each entry in the adjustments column."						

Conrad Tedeschi	ctedeschi@sbunified.org	805-963-4338
Gann Contact Person	Contact Email Address	Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 9,708,165.82
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) — 207,017,266.66

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) — 4.69%

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) — 10,927,764.19
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 3,689,646.39

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	68,292.88
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,189,761.69
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)	180.57
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)	15,875,645.71
9. Carry-Forward Adjustment (Part IV, Line F)	1,715,750.37
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	17,591,396.08
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	142,266,000.55
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	33,887,584.51
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	28,607,716.09
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,081,110.66
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	5,641,343.99
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,174,833.15
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,596.01
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	24,178,291.30
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)	3,669.44
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)	5,459,817.46
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)	2,848,116.89
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,869,784.24
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)	253,019,864.29
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)	6.27%
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)	6.95%

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)	15,875,645.71
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	338,142.88
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.73%) times Part III, Line B19); zero if negative	1,715,750.37
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.73%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.73%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	1,715,750.37
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)	1,715,750.37

Approved indirect cost rate:	5.73%
Highest rate used in any program:	5.73%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	4,590,541.38	262,940.96	5.73%
01	3010	3,227,890.70	184,958.14	5.73%
01	3182	430,104.96	24,645.01	5.73%
01	3311	69,472.49	3,299.23	4.75%
01	3312	423,489.86	21,087.08	4.98%
01	3410	553,181.73	31,225.03	5.64%
01	4035	381,396.89	21,854.04	5.73%
01	4127	215,092.05	12,324.77	5.73%
01	4201	24,040.00	1,377.49	5.73%
01	4203	200,682.72	11,499.12	5.73%
01	6010	1,156,256.35	57,812.82	5.00%
01	6019	202,024.87	11,576.03	5.73%
01	6053	42,046.77	2,409.28	5.73%
01	6266	1,271,942.53	72,882.31	5.73%
01	6318	64,255.39	3,681.83	5.73%
01	6332	720,419.60	41,280.04	5.73%
01	6387	829,961.76	47,556.81	5.73%
01	6762	2,956,230.28	169,391.99	5.73%
01	6770	2,458,865.61	24,611.16	1.00%
01	7220	174,184.77	8,386.54	4.81%
01	7339	125,067.19	7,166.35	5.73%
01	7399	186,493.12	10,686.05	5.73%
01	8150	5,978,451.94	342,565.30	5.73%
01	9010	4,159,622.82	24,614.36	0.59%
12	5025	89,113.20	5,106.19	5.73%
12	6105	2,639,520.48	151,244.52	5.73%
13	5310	6,121,583.06	350,766.71	5.73%

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	157,205.60		547,959.54	705,165.14
2. State Lottery Revenue	8560	2,248,507.71		1,008,014.85	3,256,522.56
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		2,405,713.31	0.00	1,555,974.39	3,961,687.70
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	61,677.39		0.00	61,677.39
2. Classified Salaries	2000-2999	314,400.80		0.00	314,400.80
3. Employee Benefits	3000-3999	124,108.70		0.00	124,108.70
4. Books and Supplies	4000-4999	1,520,439.04		1,262,976.49	2,783,415.53
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	222,589.72			222,589.72
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	151,842.10		56,057.76	207,899.86
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)		2,395,057.75	0.00	1,319,034.25	3,714,092.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	10,655.56	0.00	236,940.14	247,595.70
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.

		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)		7,789,701.67	2,414,525.86	17,496,215.51	15,091,429.92	25,554,906.75	3,850.00	1,314,996.75
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12	666.27	666.27	666.27	666.27	721.00	1.00	534.00
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	28.15	28.15	28.15	28.15			
4110	Regular Education, Adult							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual							
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)							
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	**Description**							
- -	Adult Education (Fund 11)							
- -	Child Development (Fund 12)							
- -	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		694.41	694.41	694.41	694.41	721.00	1.00	534.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	111,125,801.55	67,931,052.22	179,056,853.77	11,290,873.21		190,347,726.98
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	5,324,003.09	1,734,574.24	7,058,577.33	445,096.07		7,503,673.40
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	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	48,043,476.22	0.00	48,043,476.22	3,029,500.33		51,072,976.55
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	5,571,218.27	0.00	5,571,218.27	351,306.96		5,922,525.23
8500	Child Care and Development Services	70,125.72	0.00	70,125.72	4,421.95		74,547.67
Other Costs							
----	Food Services					94,435.66	94,435.66
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					859,669.13	859,669.13
----	Other Outgo					6,023,290.24	6,023,290.24
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	740,934.10		740,934.10
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(507,117.42)		(507,117.42)
----	**Total General Fund and Charter Schools Funds Expenditures**	170,134,624.85	69,665,626.46	239,800,251.31	15,355,015.20	6,977,395.03	262,132,661.54

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	109,043,369.31	0.00	0.00	0.00	1,321.58	0.00	2,081,110.66			0.00	0.00	111,125,801.55
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	4,980,847.61	298,519.31	0.00	44,636.17	0.00	0.00	0.00			0.00	0.00	5,324,003.09
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	28,978,217.24	6,642,066.27	0.00	247,132.33	8,935,689.75	3,228,627.77	0.00			11,742.86	0.00	48,043,476.22
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		5,571,218.27	0.00	0.00	0.00	5,571,218.27
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		70,125.72	0.00	0.00	0.00	70,125.72
Total Direct Charged Costs		143,002,434.16	6,940,585.58	0.00	291,768.50	8,937,011.33	3,228,627.77	2,081,110.66	5,641,343.99	0.00	11,742.86	0.00	170,134,624.85

* 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	41,057,298.72	25,558,756.75	1,314,996.75	67,931,052.22
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	1,734,574.24	0.00	0.00	1,734,574.24
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	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		42,791,872.96	25,558,756.75	1,314,996.75	69,665,626.46

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,174,833.15
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	68,292.88
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	10,929,360.20
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	3,689,646.39
5	Total Central Administration Costs in General Fund and Charter Schools Funds	15,862,132.62
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	170,134,624.85
2	Total Allocated Costs (from Form PCR, Column 2, Total)	69,665,626.46
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	239,800,251.31
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)	2,851,970.64
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	8,898,168.24
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	11,750,138.88
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	251,550,390.19
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	6.31%

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)	94,435.66				94,435.66
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			859,669.13		859,669.13
Other Outgo (Objects 1000 - 7999)				6,023,290.24	6,023,290.24
Total Other Costs	94,435.66	0.00	859,669.13	6,023,290.24	6,977,395.03

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(818,642.69)				
Other Sources/Uses Detail					0.00	103,887.00		
Fund Reconciliation							207,638.27	173,387.00
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	311,525.27	0.00				
Other Sources/Uses Detail					103,887.00	0.00		
Fund Reconciliation							173,387.00	207,638.27
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	156,350.71	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	0.00	350,766.71	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
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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				
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	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						
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

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				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	818,642.69	(818,642.69)	103,887.00	103,887.00	381,025.27	381,025.27

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								1,796.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	4,065,619.42	0.00	453,258.84	0.00	0.00	13,039,127.15		17,558,005.41
2000-2999	Classified Salaries	791,186.93	0.00	0.00	0.00	0.00	9,876,599.03		10,667,785.96
3000-3999	Employee Benefits	1,614,511.60	0.00	161,772.44	0.00	0.00	8,760,327.77		10,536,611.81
4000-4999	Books and Supplies	15,103.33	0.00	0.00	0.00	0.00	356,122.23		371,225.56
5000-5999	Services and Other Operating Expenditures	8,325,712.45	0.00	13,284.22	0.00	0.00	534,325.03		8,873,321.70
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	56,279.36		56,279.36
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	14,812,133.73	0.00	628,315.50	0.00	0.00	32,622,780.57	0.00	48,063,229.80
7310	Transfers of Indirect Costs	3,299.23	0.00	0.00	0.00	0.00	0.00		3,299.23
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	0.00							0.00
	Total Indirect Costs and PCR Allocations	3,299.23	0.00	0.00	0.00	0.00	0.00	0.00	3,299.23
	TOTAL COSTS	14,815,432.96	0.00	628,315.50	0.00	0.00	32,622,780.57	0.00	48,066,529.03
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	43,912.40	0.00	0.00	0.00	0.00	0.00		43,912.40
2000-2999	Classified Salaries	4,647.90	0.00	0.00	0.00	0.00	7,687,787.89		7,692,435.79
3000-3999	Employee Benefits	11,576.81	0.00	0.00	0.00	0.00	3,721,647.20		3,733,224.01
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	2,142.36		2,142.36
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	9,783.67		9,783.67
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	60,137.11	0.00	0.00	0.00	0.00	11,421,361.12	0.00	11,481,498.23
7310	Transfers of Indirect Costs	3,299.23	0.00	0.00	0.00	0.00	0.00		3,299.23
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	3,299.23	0.00	0.00	0.00	0.00	0.00	0.00	3,299.23
	TOTAL BEFORE OBJECT 8980	63,436.34	0.00	0.00	0.00	0.00	11,421,361.12	0.00	11,484,797.46
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								9,302,183.79
	TOTAL COSTS								2,182,613.67
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	4,021,707.02	0.00	453,258.84	0.00	0.00	13,039,127.15		17,514,093.01

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	786,539.03	0.00	0.00	0.00	0.00	2,188,811.14		2,975,350.17
3000-3999	Employee Benefits	1,602,934.79	0.00	161,772.44	0.00	0.00	5,038,680.57		6,803,387.80
4000-4999	Books and Supplies	15,103.33	0.00	0.00	0.00	0.00	353,979.87		369,083.20
5000-5999	Services and Other Operating Expenditures	8,325,712.45	0.00	13,284.22	0.00	0.00	524,541.36		8,863,538.03
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	56,279.36		56,279.36
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	14,751,996.62	0.00	628,315.50	0.00	0.00	21,201,419.45	0.00	36,581,731.57
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
PCRA	Program Cost Report Allocations	0.00							0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	14,751,996.62	0.00	628,315.50	0.00	0.00	21,201,419.45	0.00	36,581,731.57
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								9,302,183.79
	TOTAL COSTS								45,883,915.36
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	161,988.64	0.00	0.00	0.00	0.00	3,308.17		165,296.81
3000-3999	Employee Benefits	85,143.69	0.00	0.00	0.00	0.00	1,146.44		86,290.13
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	36,322.39		36,322.39
5000-5999	Services and Other Operating Expenditures	3,228,627.77	0.00	0.00	0.00	0.00	13,329.78		3,241,957.55
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	3,475,760.10	0.00	0.00	0.00	0.00	54,106.78	0.00	3,529,866.88
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	3,475,760.10	0.00	0.00	0.00	0.00	54,106.78	0.00	3,529,866.88
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								9,302,183.79
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)								19,799,604.42
	TOTAL COSTS								32,631,655.09

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

2024-25 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2024-25 Report SEMA, 2024-25 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	43,391,364.34	30,663,910.28
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)	43,391,364.34	30,663,910.28

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2024-25 Report SEMA, 2024-25 Expenditures by LEA (LE-CY) worksheet	1,825.00
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)	1,825.00

SELPA: **Santa Barbara County (AR)**

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

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

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

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

SECTION 1 — Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

a. Has left the jurisdiction of the agency;

b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or

c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

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

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

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

SELPA: **Santa Barbara County (AR)**

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

SELPA: Santa Barbara County (AR)

		Actual Expenditures (LE-CY Worksheet) FY 2025-26	Actual Expenditures Comparison Year 2024-25	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	48,066,529.03		
	b. Less: Expenditures paid from federal sources	2,182,613.67		
	c. Expenditures paid from state and local sources	45,883,915.36	43,391,364.34	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		43,391,364.34	
	Less: Exempt reduction(s) for SECTION1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	45,883,915.36	43,391,364.34	2,492,551.02
	If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.			

		Actual FY 2025-26	Comparison Year 2024-25	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	48,066,529.03		
	b. Less: Expenditures paid from federal sources	2,182,613.67		
	c. Expenditures paid from state and local sources	45,883,915.36	43,391,364.34	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		43,391,364.34	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	45,883,915.36	43,391,364.34	
	d. Special education unduplicated pupil count	1,796.00	1,825.00	
	e. Per capita state and local expenditures (Test2c/Test2d)	25,547.84	23,776.09	1,771.75
	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

SELPA: **Santa Barbara County (AR)**

		Actual FY 2025-26	Comparison Year 2024-25	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	32,631,655.09	30,663,910.28	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		30,663,910.28	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	32,631,655.09	30,663,910.28	1,967,744.81

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

		Actual FY 2025-26	Comparison Year 2024-25	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
	a. Expenditures paid from local sources	32,631,655.09	30,663,910.28	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		30,663,910.28	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	32,631,655.09	30,663,910.28	
	b. Special education unduplicated pupil count	1,796.00	1,825.00	
	c. Per capita local expenditures (Test4a/Test4b)	18,169.07	16,802.14	1,366.93

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.

Conrad Tedeschi	805-963-4338
Contact Name	Telephone Number
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Title	Email Address

SELPA: Santa Barbara County (AR)

Object Code	Description	Hope Elementary (AR00)	Orcutt Union Elementary (AR04)	Santa Maria-Bonita Elementary (AR07)	Santa Maria Joint Union High (AR08)	Carpinteria Unified (AR09)	Lompoc Unified (AR10)
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 Barbara County (AR)

Object Code	Description	Hope Elementary (AR00)	Orcutt Union Elementary (AR04)	Santa Maria-Bonita Elementary (AR07)	Santa Maria Joint Union High (AR08)	Carpinteria Unified (AR09)	Lompoc Unified (AR10)
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 Barbara County (AR)

Object Code	Description	Santa Barbara County Office of Education (AR11)	Ballard Elementary (AR12)	Blochman Union Elementary (AR13)	Buellton Union Elementary (AR14)	Cold Spring Elementary (AR16)	College Elementary (AR17)
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 Barbara County (AR)

Object Code	Description	Santa Barbara County Office of Education (AR11)	Ballard Elementary (AR12)	Blochman Union Elementary (AR13)	Buellton Union Elementary (AR14)	Cold Spring Elementary (AR16)	College Elementary (AR17)
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 Barbara County (AR)

Object Code	Description	Guadalupe Union Elementary (AR18)	Los Olivos Elementary (AR20)	Montecito Union Elementary (AR21)	Santa Ynez Valley Union High (AR22)	Solvang Elementary (AR23)	Vista Del Mar Union Elementary (AR24)
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 Barbara County (AR)

Object Code	Description	Guadalupe Union Elementary (AR18)	Los Olivos Elementary (AR20)	Montecito Union Elementary (AR21)	Santa Ynez Valley Union High (AR22)	Solvang Elementary (AR23)	Vista Del Mar Union Elementary (AR24)
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 Barbara County (AR)

Object Code	Description	Cuyama Joint Unified (AR25)	Santa Barbara Unified (AR27)	Goleta Union Elementary (AR31)	Santa Barbara County SELPA JPA (AR99)	Family Partnership Charter (ARA01)	Santa Barbara Charter (ARA02)
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 Barbara County (AR)

Object Code	Description	Cuyama Joint Unified (AR25)	Santa Barbara Unified (AR27)	Goleta Union Elementary (AR31)	Santa Barbara County SELPA JPA (AR99)	Family Partnership Charter (ARA01)	Santa Barbara Charter (ARA02)
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 Barbara County (AR)

Object Code	Description	Manzanita Public Charter (ARA03)	Adelante Charter (ARA04)	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
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
	TOTAL COSTS	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
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
	TOTAL BEFORE OBJECT 8980	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
EXPENDITURES - Paid from Local Sources					
1000-1999	Certificated Salaries				0.00

SELPA: Santa Barbara County (AR)

Object Code	Description	Manzanita Public Charter (ARA03)	Adelante Charter (ARA04)	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
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
	TOTAL BEFORE OBJECT 8980	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
8980	Contributions from Unrestricted Revenues to State Resources				0.00
	TOTAL COSTS	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.

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								1,796.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	4,191,529.00	0.00	479,647.00	0.00	0.00	14,258,944.00		18,930,120.00
2000-2999	Classified Salaries	815,725.00	0.00	0.00	0.00	0.00	12,795,387.00		13,611,112.00
3000-3999	Employee Benefits	1,617,218.00	0.00	174,218.00	0.00	0.00	10,472,194.00		12,263,630.00
4000-4999	Books and Supplies	19,038.00	0.00	0.00	0.00	0.00	407,327.00		426,365.00
5000-5999	Services and Other Operating Expenditures	5,164,527.00	0.00	13,226.00	0.00	0.00	705,186.00		5,882,939.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	50,000.00		50,000.00
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	11,808,037.00	0.00	667,091.00	0.00	0.00	38,689,038.00	0.00	51,164,166.00
7310	Transfers of Indirect Costs	83,671.00	0.00	0.00	0.00	0.00	0.00		83,671.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	83,671.00	0.00	0.00	0.00	0.00	0.00	0.00	83,671.00
	TOTAL COSTS	11,891,708.00	0.00	667,091.00	0.00	0.00	38,689,038.00	0.00	51,247,837.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	4,191,529.00	0.00	479,647.00	0.00	0.00	14,258,944.00		18,930,120.00
2000-2999	Classified Salaries	815,725.00	0.00	0.00	0.00	0.00	2,659,850.00		3,475,575.00
3000-3999	Employee Benefits	1,617,218.00	0.00	174,218.00	0.00	0.00	5,529,525.00		7,320,961.00
4000-4999	Books and Supplies	19,038.00	0.00	0.00	0.00	0.00	407,327.00		426,365.00
5000-5999	Services and Other Operating Expenditures	5,013,565.00	0.00	13,226.00	0.00	0.00	705,186.00		5,731,977.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	50,000.00		50,000.00
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	11,657,075.00	0.00	667,091.00	0.00	0.00	23,610,832.00	0.00	35,934,998.00
7310	Transfers of Indirect Costs	83,671.00	0.00	0.00	0.00	0.00	0.00		83,671.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	83,671.00	0.00	0.00	0.00	0.00	0.00	0.00	83,671.00
	TOTAL BEFORE OBJECT 8980	11,740,746.00	0.00	667,091.00	0.00	0.00	23,610,832.00	0.00	36,018,669.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								13,109,843.00
	TOTAL COSTS								49,128,512.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	165,384.00	0.00	0.00	0.00	0.00	10,931.00		176,315.00
3000-3999	Employee Benefits	82,454.00	0.00	0.00	0.00	0.00	4,069.00		86,523.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	51,843.00		51,843.00
5000-5999	Services and Other Operating Expenditures	3,050,856.00	0.00	0.00	0.00	0.00	21,020.00		3,071,876.00
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	3,298,694.00	0.00	0.00	0.00	0.00	87,863.00	0.00	3,386,557.00
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	3,298,694.00	0.00	0.00	0.00	0.00	87,863.00	0.00	3,386,557.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								13,109,843.00
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)								16,385,970.00
	TOTAL COSTS								32,882,370.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,796.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	4,065,619.42	0.00	453,258.84	0.00	0.00	13,039,127.15		17,558,005.41
2000-2999	Classified Salaries	791,186.93	0.00	0.00	0.00	0.00	9,876,599.03		10,667,785.96
3000-3999	Employee Benefits	1,614,511.60	0.00	161,772.44	0.00	0.00	8,760,327.77		10,536,611.81
4000-4999	Books and Supplies	15,103.33	0.00	0.00	0.00	0.00	356,122.23		371,225.56
5000-5999	Services and Other Operating Expenditures	8,325,712.45	0.00	13,284.22	0.00	0.00	534,325.03		8,873,321.70
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	56,279.36		56,279.36
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	14,812,133.73	0.00	628,315.50	0.00	0.00	32,622,780.57	0.00	48,063,229.80
7310	Transfers of Indirect Costs	3,299.23	0.00	0.00	0.00	0.00	0.00		3,299.23
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	3,299.23	0.00	0.00	0.00	0.00	0.00	0.00	3,299.23
	TOTAL COSTS	14,815,432.96	0.00	628,315.50	0.00	0.00	32,622,780.57	0.00	48,066,529.03
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	43,912.40	0.00	0.00	0.00	0.00	0.00		43,912.40
2000-2999	Classified Salaries	4,647.90	0.00	0.00	0.00	0.00	7,687,787.89		7,692,435.79
3000-3999	Employee Benefits	11,576.81	0.00	0.00	0.00	0.00	3,721,647.20		3,733,224.01
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	2,142.36		2,142.36
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	9,783.67		9,783.67
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	60,137.11	0.00	0.00	0.00	0.00	11,421,361.12	0.00	11,481,498.23
7310	Transfers of Indirect Costs	3,299.23	0.00	0.00	0.00	0.00	0.00		3,299.23
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	3,299.23	0.00	0.00	0.00	0.00	0.00	0.00	3,299.23
	TOTAL BEFORE OBJECT 8980	63,436.34	0.00	0.00	0.00	0.00	11,421,361.12	0.00	11,484,797.46
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								9,302,183.79
	TOTAL COSTS								2,182,613.67

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	4,021,707.02	0.00	453,258.84	0.00	0.00	13,039,127.15		17,514,093.01
2000-2999	Classified Salaries	786,539.03	0.00	0.00	0.00	0.00	2,188,811.14		2,975,350.17
3000-3999	Employee Benefits	1,602,934.79	0.00	161,772.44	0.00	0.00	5,038,680.57		6,803,387.80
4000-4999	Books and Supplies	15,103.33	0.00	0.00	0.00	0.00	353,979.87		369,083.20
5000-5999	Services and Other Operating Expenditures	8,325,712.45	0.00	13,284.22	0.00	0.00	524,541.36		8,863,538.03
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	56,279.36		56,279.36
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	14,751,996.62	0.00	628,315.50	0.00	0.00	21,201,419.45	0.00	36,581,731.57
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
PCRA	Program Cost Report Allocations (non-add)	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	14,751,996.62	0.00	628,315.50	0.00	0.00	21,201,419.45	0.00	36,581,731.57
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								9,302,183.79
	TOTAL COSTS								45,883,915.36
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	161,988.64	0.00	0.00	0.00	0.00	3,308.17		165,296.81
3000-3999	Employee Benefits	85,143.69	0.00	0.00	0.00	0.00	1,146.44		86,290.13
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	36,322.39		36,322.39
5000-5999	Services and Other Operating Expenditures	3,228,627.77	0.00	0.00	0.00	0.00	13,329.78		3,241,957.55
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	3,475,760.10	0.00	0.00	0.00	0.00	54,106.78	0.00	3,529,866.88
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	3,475,760.10	0.00	0.00	0.00	0.00	54,106.78	0.00	3,529,866.88

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)								9,302,183.79
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)								19,799,604.42
	TOTAL COSTS								32,631,655.09

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

SELPA: **Santa Barbara County (AR)**

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

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

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

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

SECTION 1 — Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

a. Has left the jurisdiction of the agency;

b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or

c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

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

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

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

SELPA: **Santa Barbara County (AR)**

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

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

If (b) is greater than (a).

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

If (b) is less than (a).

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

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

SELPA: Santa Barbara County (AR)

SECTION 3

		Column A	Column B	Column C
		Budgeted Amounts (LB-B Worksheet) FY 2026-27	Actual Expenditures Comparison Year 2025-26	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	51,247,837.00		
	b. Less: Expenditures paid from federal sources	2,119,325.00		
	c. Expenditures paid from state and local sources	49,128,512.00	45,883,915.36	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		45,883,915.36	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	49,128,512.00	45,883,915.36	3,244,596.64
	If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.			

		Budgeted Amounts FY 2026-27	Comparison Year 2025-26	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	51,247,837.00		
	b. Less: Expenditures paid from federal sources	2,119,325.00		
	c. Expenditures paid from state and local sources	49,128,512.00	45,883,915.36	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		45,883,915.36	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	49,128,512.00	45,883,915.36	

SELPA: **Santa Barbara County (AR)**

d. Special education unduplicated pupil count	1,796.00	1,796.00	
e. Per capita state and local expenditures (Test2c/Test2d)	27,354.41	25,547.84	1,806.57

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

B. LOCAL EXPENDITURES ONLY METHOD

		Budget FY 2026-27	Comparison Year 2025-26	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	32,882,370.00	32,631,655.09	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		32,631,655.09	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	32,882,370.00	32,631,655.09	250,714.91

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

		Budget FY 2026-27	Comparison Year 2025-26	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	32,882,370.00	32,631,655.09	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		32,631,655.09	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	32,882,370.00	32,631,655.09	
	b. Special education unduplicated pupil count	1,796.00	1,796.00	
	c. Per capita local expenditures (Test4a/Test4b)	18,308.67	18,169.07	139.60

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.

Conrad Tedeschi 805-963-4338

SELPA: **Santa Barbara County (AR)**

Contact Name	Telephone Number
Assistant Superintendent of Business Services	ctedeschi@sbunified.org
Title	Email Address

SELPA: Santa Barbara County (AR)

Object Code	Description	Hope Elementary (AR00)	Orcutt Union Elementary (AR04)	Santa Maria-Bonita Elementary (AR07)	Santa Maria Joint Union High (AR08)	Carpinteria Unified (AR09)	Lompoc Unified (AR10)
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 Barbara County (AR)

Object Code	Description	Hope Elementary (AR00)	Orcutt Union Elementary (AR04)	Santa Maria-Bonita Elementary (AR07)	Santa Maria Joint Union High (AR08)	Carpinteria Unified (AR09)	Lompoc Unified (AR10)
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 Barbara County (AR)

Object Code	Description	Santa Barbara County Office of Education (AR11)	Ballard Elementary (AR12)	Blochman Union Elementary (AR13)	Buellton Union Elementary (AR14)	Cold Spring Elementary (AR16)	College Elementary (AR17)
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 Barbara County (AR)

Object Code	Description	Santa Barbara County Office of Education (AR11)	Ballard Elementary (AR12)	Blochman Union Elementary (AR13)	Buellton Union Elementary (AR14)	Cold Spring Elementary (AR16)	College Elementary (AR17)
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.

SELPA: Santa Barbara County (AR)

Object Code	Description	Guadalupe Union Elementary (AR18)	Los Olivos Elementary (AR20)	Montecito Union Elementary (AR21)	Santa Ynez Valley Union High (AR22)	Solvang Elementary (AR23)	Vista Del Mar Union Elementary (AR24)
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 Barbara County (AR)

Object Code	Description	Guadalupe Union Elementary (AR18)	Los Olivos Elementary (AR20)	Montecito Union Elementary (AR21)	Santa Ynez Valley Union High (AR22)	Solvang Elementary (AR23)	Vista Del Mar Union Elementary (AR24)
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 Barbara County (AR)

Object Code	Description	Cuyama Joint Unified (AR25)	Santa Barbara Unified (AR27)	Goleta Union Elementary (AR31)	Santa Barbara County SELPA JPA (AR99)	Family Partnership Charter (ARA01)	Santa Barbara Charter (ARA02)
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 Barbara County (AR)

Object Code	Description	Cuyama Joint Unified (AR25)	Santa Barbara Unified (AR27)	Goleta Union Elementary (AR31)	Santa Barbara County SELPA JPA (AR99)	Family Partnership Charter (ARA01)	Santa Barbara Charter (ARA02)
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 Barbara County (AR)

Object Code	Description	Manzanita Public Charter (ARA03)	Adelante Charter (ARA04)	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
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
	TOTAL COSTS	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
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
	TOTAL BEFORE OBJECT 8980	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

SELPA: Santa Barbara County (AR)

Object Code	Description	Manzanita Public Charter (ARA03)	Adelante Charter (ARA04)	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
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
	TOTAL BEFORE OBJECT 8980	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
8980	Contributions from Unrestricted Revenues to State Resources				0.00
	TOTAL COSTS	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.

SACS Web System - SACS V16
9/8/2026 9:30:47 AM 42-76786-0000000

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

Santa Barbara Unified **Santa Barbara County**

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

INTRAFD-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	4127	4400	($814.54)
Explanation: The negative balance is due to a refund for prior year purchase.			
09	6762	3102	($16.56)
Explanation: The negative balance is due to a payroll adjustment.			
09	9010	8699	($1,063.45)
Explanation: The negative balance is due to an accounts receivable adjust.			
12	5058	8290	($110,294.14)
Explanation: The State swapped the fund source of these per-child stipends from CRRSA to American Rescue Plan Act of 2021 (ARPA) stabilization funding changing the resource from 5058 to 5163. Funds are being moved via object 8290.			

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

FUND	RESOURCE	VALUE
12	5058	($110,294.14)

Explanation: The State swapped the fund source of these per-child stipends from CRRSA to American Rescue Plan Act of 2021 (ARPA) stabilization funding changing the resource from 5058 to 5163. Funds are being moved via object 8290.

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/Unapprorpriated 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%. **Passed**

IC-BD-SUPT-NOT-ZERO - (**Warning**) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. **Passed**

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%. **Passed**

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. **Passed**

IC-PCT - (**Warning**) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. **Passed**

IC-POSITIVE - (**Warning**) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. **Passed**

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. **Passed**

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. **Passed**

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. **Passed**

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

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

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

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

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

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

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

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

SACS Web System - SACS V16
9/8/2026 9:31:55 AM 42-76786-0000000

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

Santa Barbara Unified **Santa Barbara 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	1100	($152,918.44)
Explanation: Changes made for Unaudited Actuals are causing the negative balance. The budget will be updated at First Interim to reflect the changes.		
01	6500	($3,858.00)
Explanation: Changes made for Unaudited Actuals are causing the negative balance. The budget will be updated at First Interim to reflect the changes.		
Total of negative resource balances for Fund 01		($156,776.44)
12	5058	($44,889.00)
Explanation: Changes made for Unaudited Actuals are causing the negative balance. The budget will be updated at First Interim to reflect the changes.		
Total of negative resource balances for Fund 12		($44,889.00)

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	1100	9790	($152,918.44)
Explanation: Changes made for Unaudited Actuals are causing the negative balance. The budget will be updated at First Interim to reflect the changes.			
01	6500	9790	($3,858.00)
Explanation: Changes made for Unaudited Actuals are causing the negative balance. The budget will be updated at First Interim to reflect the changes.			
12	5058	9790	($44,889.00)
Explanation: Changes made for Unaudited Actuals are causing the negative balance. The budget will be updated at First Interim to reflect the changes.			

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

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

EXPORT VALIDATION CHECKS

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

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

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

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

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

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