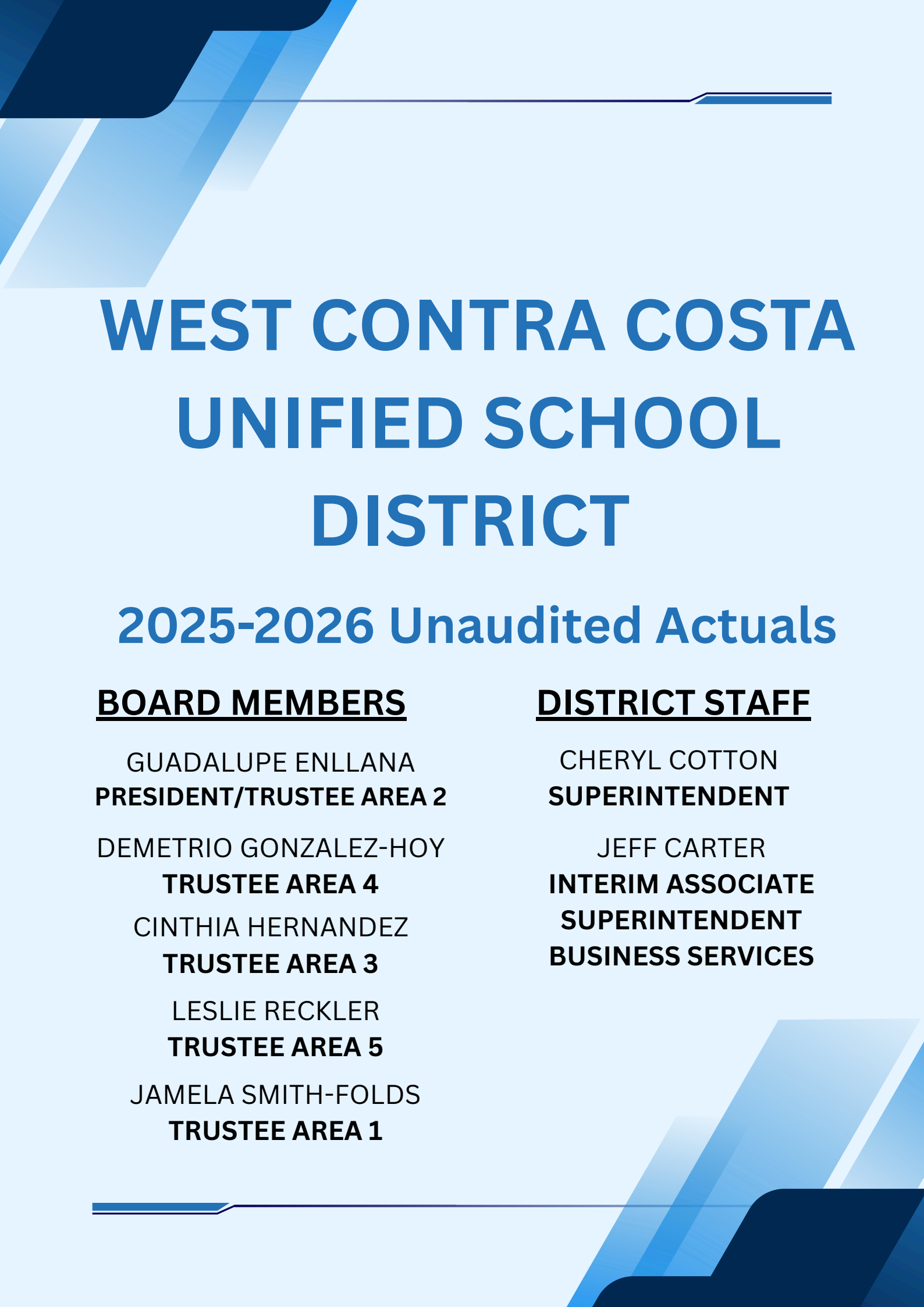


WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

2025-2026 Unaudited Actuals



SEPTEMBER 9, 2026



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

2025-2026 Unaudited Actuals

BOARD MEMBERS

GUADALUPE ENLLANA
PRESIDENT/TRUSTEE AREA 2

DEMETRIO GONZALEZ-HOY
TRUSTEE AREA 4

CINTHIA HERNANDEZ
TRUSTEE AREA 3

LESLIE RECKLER
TRUSTEE AREA 5

JAMELA SMITH-FOLDS
TRUSTEE AREA 1

DISTRICT STAFF

CHERYL COTTON
SUPERINTENDENT

JEFF CARTER
**INTERIM ASSOCIATE
SUPERINTENDENT
BUSINESS SERVICES**

TABLE OF CONTENTS



SECTION 1 EXECUTIVE SUMMARY



SECTION 2 SUMMARY OF ALL FUNDS



SECTION 3 2025-2026 BUDGET STATE FORMS



SECTION 1

EXECUTIVE

SUMMARY

West Contra Costa Unified School District

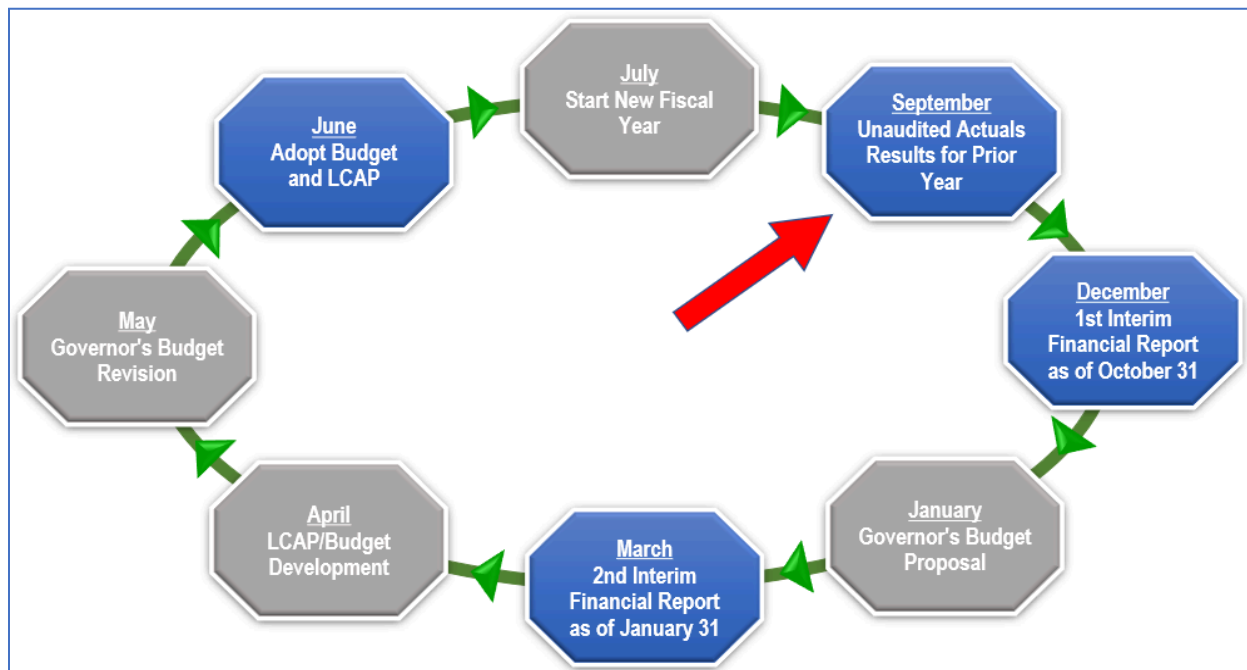
2025-26 Unaudited Actuals

EXECUTIVE SUMMARY

Pursuant to Education Code Section 42100, all school districts must report their Unaudited Actual financial data to the County Superintendent of Schools on or before September 15 each year. These Unaudited Actuals for Fiscal Year 2026 reflect our District's final year-end revenues and expenditures based on the accounting records as of June 30. Unlike budget estimates, Unaudited Actuals represent the final financial activity that occurred throughout the year, though they have not yet been reviewed or certified by an external auditor. This report is a key component of financial transparency and compliance, providing a clear picture of how resources were expended relative to the budget reporting throughout the year.

Even though the Fiscal Year ends on June 30, transactions, adjustments, receivables, and payables are posted and accrued throughout July and August. With the completion of the close of books for the 2025-26 school year, our District now enters into the audit period and will have an independent third-party audit of our financial statements for Fiscal Year 2025. **Figure 1** below shows the annual budget cycle.

Figure 1: Annual Budget Cycle



GENERAL FUND REVENUES

Public school districts in California receive revenues from various sources. The Local Control Funding Formula (LCFF) is used to calculate funding for California's schools. This funding source is comprised of local property taxes and state funding and is considered an Unrestricted funding source for school districts, meaning it can be used for any operational expense the school board designates. We call this funding source the Unrestricted General Fund. The vast majority of other funding sources are considered Restricted funding, meaning a district can only spend the dollars on allowable uses for which the funds were generated. We call this funding source the Restricted General Fund. The Combined General Fund includes both Restricted and Unrestricted revenues.

The following charts and schedules reflect the changes in General Fund revenue projections since Estimated Actuals were presented for the 2026-27 budget. As we conclude the 2026 Fiscal Year, we adjust actual revenues and expenditures to reflect the final accounting for the 2026 Fiscal Year. **Figure 2** below shows the change in Unrestricted General Fund and the Combined General Fund revenue by income source.

FIGURE 2: 2025-26 Unaudited Actuals Unrestricted and Combined General Fund Revenues

Unrestricted General Fund Revenues			
Source	Estimated Actuals	Unaudited Actuals	Change
LCFF Sources	\$340,923,125.00	\$340,514,899.72	-\$408,225.28
Federal Revenue	\$0.00	\$0.00	\$0.00
Other State Revenue	\$12,979,021.00	\$13,183,048.96	\$204,027.96
Other Local Revenue	\$7,892,634.00	\$10,281,938.68	\$2,389,304.68
Total Revenue	\$361,794,780.00	\$363,979,887.36	\$2,185,107.36

Combined General Fund Revenues			
Source	Estimated Actuals	Unaudited Actuals	Change
LCFF Sources	\$ 340,923,125	\$ 340,514,900	\$ (408,225)
Federal Revenue	\$ 19,740,396	\$ 18,048,322	\$ (1,692,074)
Other State Revenue	\$ 117,899,033	\$ 117,991,731	\$ 92,698
Other Local Revenue	\$ 34,079,717	\$ 37,793,549	\$ 3,713,832
Total Revenue	\$ 512,642,271	\$ 514,348,501	\$ 1,706,230

The Combined General Fund revenues for 2025-26 were \$1.7m million higher than the Estimated Actuals presented in June 2026. The Local Control Funding Formula (LCFF) revenue increased slightly as a result of the impact of updated LCFF revenue calculations. There was an increase in Other State Revenue due to increases in the Transportation reimbursements, Lottery revenue, Teacher Residency, Literacy Coach grant, and CTEIG. Other Local Revenues increased as a result of interest revenue collected, an IRS repayment, Medi-Cal reimbursements, as well as increases in a few local grants received. Federal Revenue decreased due to unearned revenue as a result of lower expenditures than estimated.

Figure 3 below shows the increase in LCFF funding from 2024-25 to 2025-26. The state of California provided a Cost of Living Adjustment (COLA) of 2.30% for the 2025-26 school year. On the surface, one might assume that WCCUSD received an increase of 2.30% in revenue, but the effective COLA analysis shows that WCCUSD received only 0.91% additional revenue. This occurs partially because the Targeted Instructional Improvement Grant (TIIG) does not receive a COLA. However, the biggest factor preventing WCCUSD from receiving the full benefit of this COLA is the loss of income due to declining enrollment and reduced average daily attendance rates.

FIGURE 3: Effective LCFF COLA Analysis

Effective COLA Analysis	
2025-26 LCFF Revenues (Unaudited Actuals)	\$ 340,514,899.72
2024-25 LCFF Revenues (Unaudited Actuals)	\$ 337,448,261.81
Change \$	\$ 3,066,637.91
Change %	0.91%

Since Estimated Actuals, projected LCFF revenues have increased by \$56,650 due to adjustments in ADA and unduplicated pupil percent, as shown in **Figure 4**.

FIGURE 4: LCFF Revenue Change

LCFF Revenue Change			
	2025-26 Estimated Actuals	2025-26 Unaudited Actuals	Change
ADA	22,062.26	22,064.98	2.72
COLA	2.30%	2.30%	0.00
Unduplicated	71.26%	70.72%	-0.54%
Base	\$265,078,481	\$264,640,937	-\$437,544

Supp./Conc.	\$65,795,130	\$65,824,449	\$29,319
TIIG	\$2,787,535	\$2,787,535	\$0
Home-to-School Trans.	\$2,143,334	\$2,143,334	\$0
Transitional Kindergarten	\$5,118,645	\$5,118,645	\$0
Total LCFF Revenue	\$340,923,125	\$340,514,900	-\$408,225

Note that 66.2% (or \$340.5 million) of Combined General Fund revenue comes from the Local Control Funding Formula (LCFF). These Unrestricted General Funds are assigned to support the base operational costs of the school district, including general education expenses, Special Education expenditures that exceed available Special Education revenues, and funding expenditures outlined in the Local Control Accountability Plan (LCAP) to improve services or outcomes for students who qualify as low-socio-economic, English language learners, or foster youth. The remaining 33.8% of Combined revenue comes from several sources, each with specified purposes.

Federal revenue accounts make up 3.5% of our Combined General Fund. Federal funds may only be used for the specific purpose as designated by the government. For example, Individuals with Disabilities Education Act (IDEA) funds may only be spent on Special Education students. Similarly, Title I, Title II, Title III, and Every Student Succeeds Act (ESSA) funds may only be spent as outlined in the program funding guide.

Other State Revenue makes up 22.9% of revenues and includes both Restricted and Unrestricted funding sources, such as the Restricted Special Education funding and lottery funding, which includes both Unrestricted and Restricted components.

Other Local Revenue sources include Restricted funds from parcel taxes and Unrestricted funds collected for the facilities rentals of District property, which account for 7.3% of revenues.

GENERAL FUND EXPENDITURES

Employee salary and benefits are the drivers of budgetary priorities. Certificated and Classified staff play an important role in continuing the success of our students and schools. All West Contra Costa Unified employees help to ensure a safe and positive learning environment within our District. WCCUSD uses a staffing matrix to ensure that proper staffing is allocated to help meet the goals and objectives related to student achievement. **Figure 5** below demonstrates General Fund Expenditures by categories and shows how much our District spends for certificated staffing (staff members with teaching, service, or administrative credentials issued by the California Commission on Teacher Credentialing). These are classroom teachers, counselors, nurses, psychologists, speech and language pathologists, instructional coaches, vice principals, and principals. These costs represent 34.3% of total Combined General Fund expenditures. Classified staffing costs include all support services staff across school sites and departments, including instructional support staff, maintenance and operations staff, nutrition services staff, and clerical and administrative services staff. These costs represent 15.3% of total Combined General Fund expenditures. The cost of employee benefits includes required statutory costs, for example, workers' compensation, retirement pension programs, and health and welfare benefits. These costs represent 23.9% of total Combined General Fund expenditures.

The Unaudited Actuals Report reflects changes to the General Fund expenditures since the Estimated Actuals reporting period. The difference between the estimated expenditures and the actual expenditures is less than 1% for the Combined General Fund and less than 1% for the Unrestricted General Fund. The total contribution to Special Education expenditures for the 2026 Fiscal Year was \$94.4 million.

The total Unrestricted General Fund expenditures plus contributions (\$376.9 million) were \$12.9 million more than the Unrestricted General Fund revenues (\$363.9 million) in 2025-26. This operating deficit was offset by using Unrestricted fund balance reserves and required an additional transfer of \$12.7 million from the Fund 17 Special Reserves.

FIGURE 5: 2025-26 Unaudited Actuals Unrestricted, Restricted, and Combined General Fund Expenditures by Object

Unrestricted General Fund Expenditures			
Major Object	Estimated Actuals	Unaudited Actuals	Change
Certificated Salaries	\$ 121,168,879	\$ 123,390,171	\$ 2,221,292
Classified Salaries	\$ 41,827,029	\$ 38,984,214	\$ (2,842,815)
Employee Benefits	\$ 69,095,924	\$ 67,315,138	\$ (1,780,786)
Books and Supplies	\$ 4,838,258	\$ 4,299,598	\$ (538,660)
Services/Other Operating	\$ 37,788,138	\$ 40,224,236	\$ 2,436,098
Capital Outlay	\$ 22,153	\$ 22,152	\$ (1)
Other Outgo	\$ 453,524	\$ 453,524	\$ -
Indirect Costs	\$ (4,826,246)	\$ (4,443,844)	\$ 382,402
Total Expenditures	\$ 270,367,659	\$ 270,245,189	\$ (122,470)

FIGURE 5 (cont'd): 2025-26 Unaudited Actuals Unrestricted, Restricted, and Combined General Fund Expenditures by Object

Restricted General Fund Expenditures			
Major Object	Estimated Actuals	Unaudited Actuals	Change
Certificated Salaries	\$ 58,748,163	\$ 57,831,873	\$ (916,290)
Classified Salaries	\$ 39,074,296	\$ 42,084,633	\$ 3,010,337
Employee Benefits	\$ 57,666,759	\$ 59,041,796	\$ 1,375,037
Books and Supplies	\$ 8,860,829	\$ 6,374,769	\$ (2,486,060)
Services/Other Operating	\$ 83,284,184	\$ 82,393,975	\$ (890,209)
Capital Outlay	\$ 4,011,845	\$ 3,995,982	\$ (15,863)
Other Outgo	\$ 2,270,598	\$ 2,270,597	\$ (1)
Indirect Costs	\$ 3,641,984	\$ 3,324,099	\$ (317,885)
Total Expenditures	\$ 257,558,658	\$ 257,317,724	\$ (240,934)

FIGURE 5 (cont'd): 2025-26 Unaudited Actuals Unrestricted, Restricted, and Combined General Fund Expenditures by Object

Combined General Fund Expenditures			
Major Object	Estimated Actuals	Unaudited Actuals	Change
Certificated Salaries	\$ 179,917,042	\$ 181,222,044	\$ 1,305,002
Classified Salaries	\$ 80,901,325	\$ 81,068,847	\$ 167,522
Employee Benefits	\$ 126,762,683	\$ 126,356,934	\$ (405,749)
Books and Supplies	\$ 13,699,087	\$ 10,674,367	\$ (3,024,720)
Services/Other Operating	\$ 121,072,322	\$ 122,618,211	\$ 1,545,889
Capital Outlay	\$ 4,033,998	\$ 4,018,134	\$ (15,864)
Other Outgo	\$ 2,724,122	\$ 2,724,121	\$ (1)

Indirect Costs	\$ (1,184,262)	\$ (1,119,745)	\$ 64,517
Total Expenditures	\$ 527,926,317	\$ 527,562,913	\$ (363,404)

Figure 6 is a visual representation of the Unrestricted and Combined expenditure charts. The pie chart shows that salary and benefits costs make up 73.5% of total Combined General Fund expenditures. That leaves 26.5% of the Combined General Fund budget for operating expenses, such as utility costs, textbooks, supplies, facilities obligations, other services, and contracts.

FIGURE 6: 2025-26 Unaudited Actuals Unrestricted and Combined General Fund Expenditures Charts

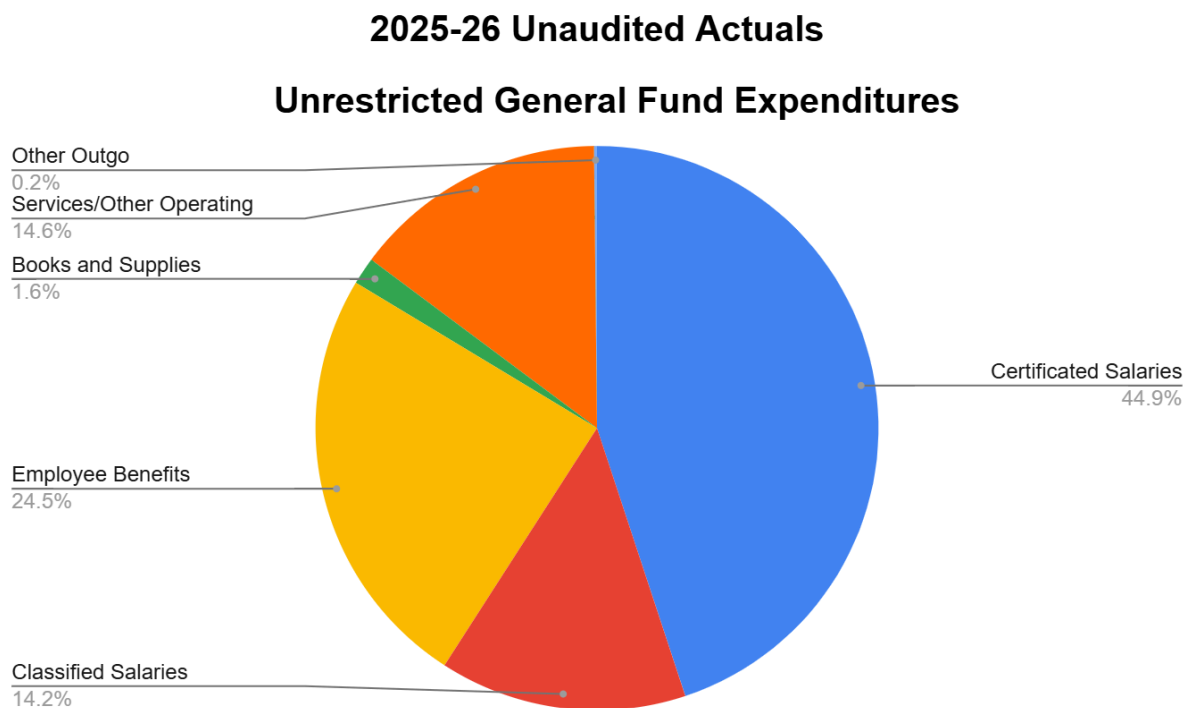
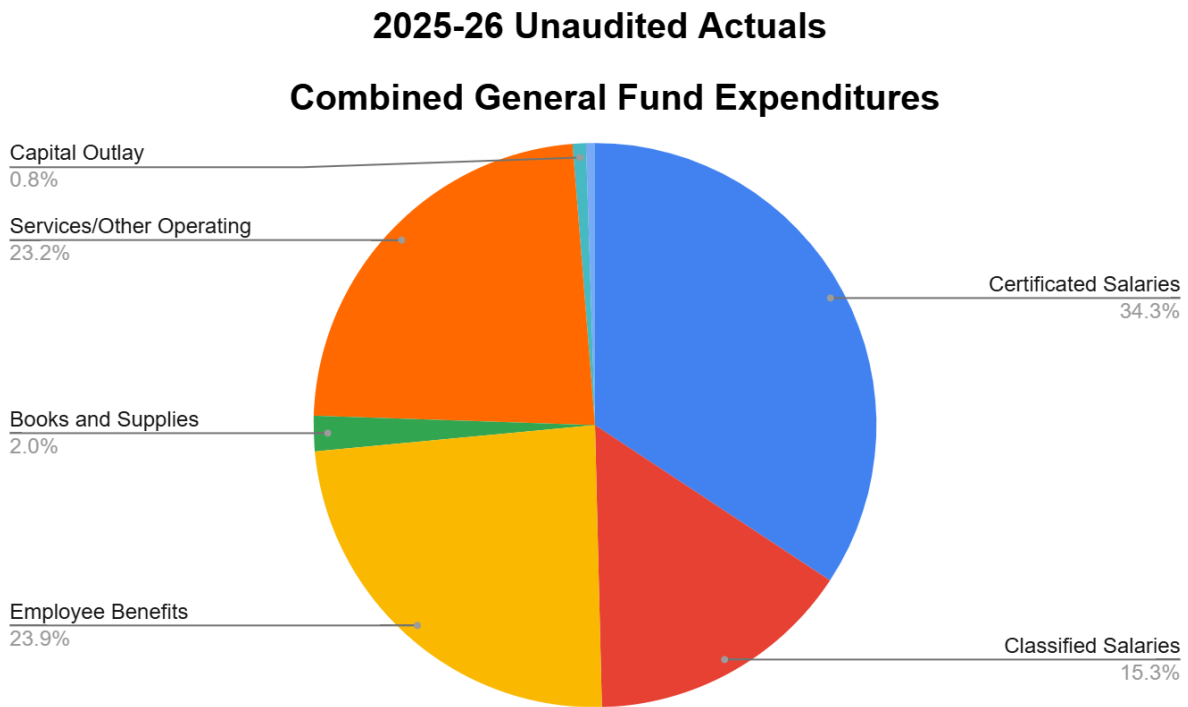


FIGURE 6 (cont'd): 2025-26 Unaudited Actuals Unrestricted and Combined General Fund Expenditures Charts



OTHER FUNDS

In addition to the General Fund (Fund 01), our District is required to maintain other funds when conducting specific programs or activities. These funds are allocated to their stated purpose under the direction of the Board of Education. These other funds are described below.

SPECIAL REVENUE FUNDS

Special Revenue funds are established to account for the proceeds from specific revenue sources that are restricted to the financing of particular activities that compose the majority of the activities associated with these funds.

The Special Revenue Funds include Adult Education (Fund 11), Child Development (Fund 12), and the Cafeteria Fund (Fund 13). Our District also maintains the Special Reserve for Other Than Capital Outlay Projects (Fund 17), which is maintained at the direction of the board of education and is typically reserved for specific uses during times of economic uncertainty.

CAPITAL PROJECT FUNDS

Capital Project funds are established to account for financial resources used for the acquisition or construction of major capital facilities and other capital projects.

The Capital Project Funds include the Building Fund (Fund 21), Capital Facilities Fund (Fund 25), County School Facilities (Fund 35), and the Special Reserve Fund for Capital Outlay Projects (Fund 40).

DEBT SERVICE FUNDS

Debt Service funds are established to account for the accumulation of resources for and the payment of principal and interest on general long-term debt.

The Debt Service Funds include the Bond Interest and Redemption Fund (Fund 51) and Debt Service for Blended Component Units (Fund 52). These funds are used to process activities associated with our Districts' General Obligation Bonds and Certificates of Participation.

INTERNAL SERVICE FUNDS

Internal Service funds are created principally to render services to other organizational units of the LEA.

The Internal Service Funds include the Self-Insurance Fund (Fund 67), where our District accounts for Property and Liability Insurance, and Workers' Compensation Insurance, and the Retiree Benefit Fund (Fund 71) for Other Post Employment Benefits (OPEB).

ENDING FUND BALANCE

West Contra Costa Unified School District's Combined ending fund balance for Fiscal Year 2026 is \$107.8 million. This balance is composed of \$16.2 million in Unrestricted General Funds and \$91.6 million in Restricted General Funds. As an annual requirement, school districts must hold the State's required minimum reserve for economic uncertainty. For West Contra Costa Unified, the required reserve for the 2025-26 school year is 3%, or \$15.8 million. This amount is included in the ending balance for the Unrestricted General Fund. Additionally, our District has an ending reserve balance in Fund 17 totaling \$16.6 million. This local reserve balance is assigned to support our financial obligations over the next three fiscal years as we continue the implementation of our Fiscal Solvency Plan to address our District's structural deficit.



SECTION 2

SUMMARY OF

ALL FUNDS

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2025-26 UNAUDITED ACTUALS - DISTRICT SUMMARY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Schedule 1

	FUND 01 GENERAL FUND			SPECIAL REVENUE FUNDS Schedule 2	CAPITAL PROJECT FUNDS Schedule 3	OTHER FUNDS Schedule 4	DISTRICT TOTALS
	UNRESTRICTED	RESTRICTED	TOTAL				
REVENUES							
LCFF Sources	340,514,900	-	340,514,900	-	-	-	340,514,900
Federal Revenues	-	18,048,322	18,048,322	13,328,267	-	-	31,376,589
Other State Revenues	13,183,049	104,808,682	117,991,731	13,538,329	631,155	585,706	132,746,921
Other Local Revenues	10,281,939	27,511,610	37,793,549	4,142,098	23,956,872	131,544,583	197,437,102
Total Revenues	363,979,887	150,368,614	514,348,501	31,008,694	24,588,027	132,130,289	702,075,511
EXPENDITURES							
Certificated Salaries	123,390,171	57,831,873	181,222,044	2,352,749	-	-	183,574,792
Classified Salaries	38,984,214	42,084,633	81,068,847	11,249,311	687,429	198,668	93,204,256
Employee Benefits	67,315,138	59,041,796	126,356,934	6,210,134	313,309	110,299	132,990,676
Book and Supplies	4,299,598	6,374,769	10,674,367	10,660,205	9,388	256	21,344,216
Services and Other Operating Expenditures	40,224,236	82,393,975	122,618,211	2,180,511	3,678,003	20,587,211	149,063,935
Capital Outlay	22,152	3,995,982	4,018,134	5,751,352	48,399,796	-	58,169,282
Other Outgo	453,524	2,270,597	2,724,121	-	-	142,311,483	145,035,604
Direct/Indirect Support Costs	(4,443,844)	3,324,099	(1,119,745)	1,119,745	-	-	-
Total Expenditures	270,245,189	257,317,724	527,562,913	39,524,007	53,087,924	163,207,916	783,382,760
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	93,734,698	(106,949,110)	(13,214,412)	(8,515,313)	(28,499,897)	(31,077,627)	(81,307,249)
OTHER FINANCING SOURCES AND (USES)							
Interfund Transfers In	12,701,312	-	12,701,312	-	(12)	-	12,701,300
Interfund Transfers Out	-	-	-	(12,701,312)	12	-	(12,701,300)
Other Sources	-	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-	-
Contributions To Restricted Programs	(106,711,080)	106,711,080	-	-	-	-	-
Total Other Financing Sources and Uses	(94,009,768)	106,711,080	12,701,312	(12,701,312)	-	-	-
NET CHANGE IN FUND BALANCE	(275,069)	(238,031)	(513,100)	(21,216,625)	(28,499,897)	(31,077,627)	(81,307,249)
BEGINNING FUND BALANCE JULY 1, 2025	16,495,243	91,864,430	108,359,672	63,664,006	436,728,898	202,915,729	811,668,305
Other Restatements (Audit Adjustment)	-	-	-	-	-	-	-
ADJUSTED BEGINNING FUND BALANCE	16,495,243	91,864,430	108,359,672	63,664,006	436,728,898	202,915,729	811,668,305
ENDING FUND BALANCE JUNE 30, 2026	\$ 16,220,173	\$ 91,626,399	\$ 107,846,572	\$ 42,447,381	\$ 408,229,001	\$ 171,838,102	\$ 730,361,056

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2025-26 UNAUDITED ACTUALS - SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Schedule 2

SPECIAL REVENUE FUNDS

REVENUES

	FUND 08 STUDENT ACTIVITY	FUND 11 ADULT EDUCATION	FUND 12 CHILD DEVELOPMENT	FUND 13 CAFETERIA	FUND 17 SPECIAL RESERVE	TOTAL SPECIAL REVENUE FUNDS
LCFF Sources	-	-	-	-	-	-
Federal Revenues	-	321,652	-	13,006,615	-	13,328,267
Other State Revenues	-	3,477,884	2,106,640	7,953,805	-	13,538,329
Other Local Revenues	1,309,422	513,715	192,682	779,688	1,346,590	4,142,098
Total Revenues	1,309,422	4,313,251	2,299,323	21,740,108	1,346,590	31,008,694

EXPENDITURES

Certificated Salaries	-	1,486,909	865,839	-	-	2,352,749
Classified Salaries	-	840,769	997,796	9,410,746	-	11,249,311
Employee Benefits	-	861,030	1,001,465	4,347,639	-	6,210,134
Book and Supplies	1,350,174	167,247	44,872	9,097,912	-	10,660,205
Services and Other Operating Expenditures	-	287,391	132,403	1,760,717	-	2,180,511
Capital Outlay	-	-	-	5,751,352	-	5,751,352
Other Outgo	-	-	-	-	-	-
Direct/Indirect Support Costs	-	153,968	1,864	963,913	-	1,119,745
Total Expenditures	1,350,174	3,797,313	3,044,240	31,332,280	-	39,524,007

**INCREASE OF (DECREASE) IN FUND BALANCE
RESULTING FROM OPERATIONS**

(40,752)	515,938	(744,917)	(9,592,172)	1,346,590	(8,515,313)
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OTHER FINANCING SOURCES AND (USES)

Interfund Transfers In	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	(12,701,312)	(12,701,312)
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	(12,701,312)	(12,701,312)

NET CHANGE IN FUND BALANCE

(40,752)	515,938	(744,917)	(9,592,172)	(11,354,722)	(21,216,625)
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BEGINNING FUND BALANCE JULY 1, 2025

1,350,174	1,282,252	4,318,494	28,738,924	27,974,161	63,664,006
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Other Restatements (Audit Adjustment)

ADJUSTED BEGINNING FUND BALANCE

1,350,174	1,282,252	4,318,494	28,738,924	27,974,161	63,664,006
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ENDING FUND BALANCE JUNE 30, 2026

\$ 1,309,422	\$ 1,798,191	\$ 3,573,577	\$ 19,146,752	\$ 16,619,439	\$ 42,447,381
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WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2025-26 UNAUDITED ACTUALS - CAPITAL PROJECT FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Schedule 3

CAPITAL PROJECTS FUNDS

	FUND 21 BUILDING	FUND 25 CAPITAL FACILITIES	FUND 35 COUNTY SCHOOL FACILITIES	FUND 40 SPECIAL RESERVE CAPITAL OUTLAY	TOTAL CAPITAL OUTLAY FUNDS
REVENUES					
LCFF Sources	-	-	-	-	-
Federal Revenues	-	-	-	-	-
Other State Revenues	-	-	-	631,155	631,155
Other Local Revenues	14,525,905	1,656,245	(12)	7,774,735	23,956,872
Total Revenues	14,525,905	1,656,245	(12)	8,405,890	24,588,027
EXPENDITURES					
Certificated Salaries	-	-	-	-	-
Classified Salaries	218,338	25,632	-	443,459	687,429
Employee Benefits	88,557	11,521	-	213,230	313,309
Book and Supplies	-	-	-	9,388	9,388
Services and Other Operating Expenditures	273,374	40,863	-	3,363,766	3,678,003
Capital Outlay	44,037,747	164,121	-	4,197,928	48,399,796
Other Outgo	-	-	-	-	-
Direct/Indirect Support Costs	-	-	-	-	-
Total Expenditures	44,618,016	242,137	-	8,227,771	53,087,924
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	(30,092,111)	1,414,108	(12)	178,119	(28,499,897)
OTHER FINANCING SOURCES AND (USES)					
Interfund Transfers In	(12)	-	-	-	(12)
Interfund Transfers Out	-	-	12	-	12
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-
Total Other Financing Sources and Uses	(12)	-	12	-	-
NET CHANGE IN FUND BALANCE	(30,092,124)	1,414,108	-	178,119	(28,499,897)
BEGINNING FUND BALANCE JULY 1, 2025	403,527,733	3,199,458	3	30,001,704	436,728,898
Other Restatements (Audit Adjustment)	-	-	-	-	-
ADJUSTED BEGINNING FUND BALANCE	403,527,733	3,199,458	3	30,001,704	436,728,898
ENDING FUND BALANCE JUNE 30, 2026	\$ 373,435,610	\$ 4,613,566	\$ 3	\$ 30,179,822	\$ 408,229,001

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2025-26 UNAUDITED ACTUALS - OTHER FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Schedule 4

OTHER FUNDS	FUND 51 BOND INTEREST REDEMPTION	FUND 52 DEBT SERVICE COMPONENT UNITS	FUND 67 SELF INSURANCE	FUND 71 RETIREE BENEFITS	TOTAL OTHER FUNDS
REVENUES					
LCFF Sources	-	-	-	-	-
Federal Revenues	-	-	-	-	-
Other State Revenues	585,706	-	-	-	585,706
Other Local Revenues	118,875,474	-	5,551,374	7,117,735	131,544,583
Total Revenues	119,461,180	-	5,551,374	7,117,735	132,130,289
EXPENDITURES					
Certificated Salaries	-	-	-	-	-
Classified Salaries	-	-	198,668	-	198,668
Employee Benefits	-	-	110,299	-	110,299
Book and Supplies	-	-	256	-	256
Services and Other Operating Expenditures	-	-	5,248,268	15,338,942	20,587,211
Capital Outlay	-	-	-	-	-
Other Outgo	142,311,483	-	-	-	142,311,483
Direct/Indirect Support Costs	-	-	-	-	-
Total Expenditures	142,311,483	-	5,557,491	15,338,942	163,207,916
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	(22,850,303)	-	(6,117)	(8,221,208)	(31,077,627)
OTHER FINANCING SOURCES AND (USES)					
Interfund Transfers In	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(22,850,303)	-	(6,117)	(8,221,208)	(31,077,627)
BEGINNING FUND BALANCE JULY 1, 2025	141,506,803	-	6,044	61,402,882	202,915,729
Other Restatements (Audit Adjustment)	-	-	-	-	-
ADJUSTED BEGINNING FUND BALANCE	141,506,803	-	6,044	61,402,882	202,915,729
ENDING FUND BALANCE JUNE 30, 2026	\$ 118,656,500	\$ -	\$ (73)	\$ 53,181,675	\$ 171,838,102

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2025-26 UNAUDITED ACTUALS - DISTRICT SUMMARY
COMPARATIVE ANALYSIS UNRESTRICTED**

Description	Object Codes	2025-26 Estimated Actuals Unrestricted	2025-26 Unaudited Actuals Unrestricted	Change = Positive (Negative) Unrestricted
REVENUES				
LCFF Sources	8010-8099	\$ 340,923,125	\$ 340,514,900	\$ (408,225)
Federal Revenue	8100-8299	\$ -	\$ -	\$ -
Other State Revenue	8300-8599	\$ 12,979,021	\$ 13,183,049	\$ 204,028
Other Local Revenue	8600-8799	\$ 7,892,634	\$ 10,281,939	\$ 2,389,305
TOTAL REVENUES		\$ 361,794,780	\$ 363,979,887	\$ 2,185,107
EXPENDITURES and OTHER FINANCING				
Certificated Salaries	1000-1999	\$ 121,168,879	\$ 123,390,171	\$ 2,221,292
Classified Salaries	2000-2999	\$ 41,827,029	\$ 38,984,214	\$ (2,842,815)
Employee Benefits	3000-3999	\$ 69,095,924	\$ 67,315,138	\$ (1,780,786)
Books and Supplies	4000-4999	\$ 4,838,258	\$ 4,299,598	\$ (538,660)
Services and Other Operating Expenditures	5000-5999	\$ 37,788,138	\$ 40,224,236	\$ 2,436,098
Capital Outlay	6000-6999	\$ 22,153	\$ 22,152	\$ (1)
Other Outgo	7100-7299	\$ 453,524	\$ 453,524	\$ -
Transfers of Indirect Costs	7300-7399	\$ (4,826,246)	\$ (4,443,844)	\$ 382,402
Interfund Transfers		\$ (17,807,649)	\$ (12,701,312)	\$ 5,106,337
Contributions	8980-8999	\$ 109,414,120	\$ 106,711,080	\$ (2,703,040)
TOTAL EXPENDITURES and OTHER FINANCING		\$ 361,974,130	\$ 364,254,957	\$ 2,280,827
Net Increase/(Decrease) in Fund Balance		\$ (179,350)	\$ (275,069)	\$ (95,719)
FUND BALANCE				
Beginning Balance, 7/1/2025		\$ 16,495,243	\$ 16,495,243	\$ -
Audit Adjustment/Other Restatements		\$ -	\$ -	\$ -
Adjusted Beginning Balance, 7/1/2025		\$ 16,495,243	\$ 16,495,243	\$ -
Ending Fund Balance, 6/30/2026		\$ 16,315,893	\$ 16,220,173	\$ (95,719)

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2025-26 UNAUDITED ACTUALS - DISTRICT SUMMARY
COMPARATIVE ANALYSIS RESTRICTED**

Description	Object Codes	2025-26 Estimated Actuals Restricted	2025-26 Unaudited Actuals Restricted	Change = Positive (Negative) Restricted
REVENUES				
LCFF Sources	8010-8099	\$ -	\$ -	\$ -
Federal Revenue	8100-8299	\$ 19,740,396	\$ 18,048,322	\$ (1,692,074)
Other State Revenue	8300-8599	\$ 104,920,012	\$ 104,808,682	\$ (111,330)
Other Local Revenue	8600-8799	\$ 26,187,083	\$ 27,511,610	\$ 1,324,527
TOTAL REVENUES		\$ 150,847,491	\$ 150,368,614	\$ (478,877)
EXPENDITURES and OTHER FINANCING				
Certificated Salaries	1000-1999	\$ 58,748,163	\$ 57,831,873	\$ (916,290)
Classified Salaries	2000-2999	\$ 39,074,296	\$ 42,084,633	\$ 3,010,337
Employee Benefits	3000-3999	\$ 57,666,759	\$ 59,041,796	\$ 1,375,037
Books and Supplies	4000-4999	\$ 8,860,829	\$ 6,374,769	\$ (2,486,060)
Services and Other Operating Expenditures	5000-5999	\$ 83,284,184	\$ 82,393,975	\$ (890,209)
Capital Outlay	6000-6999	\$ 4,011,845	\$ 3,995,982	\$ (15,863)
Other Outgo	7100-7299	\$ 2,270,598	\$ 2,270,597	\$ (1)
Transfers of Indirect Costs	7300-7399	\$ 3,641,984	\$ 3,324,099	\$ (317,885)
Interfund Transfers		\$ -	\$ -	\$ -
Contributions	8980-8999	\$ (109,414,120)	\$ (106,711,080)	\$ 2,703,040
TOTAL EXPENDITURES and OTHER FINANCING		\$ 148,144,538	\$ 150,606,644	\$ 2,462,106
Net Increase/(Decrease) in Fund Balance		\$ 2,702,953	\$ (238,031)	\$ (2,940,984)
FUND BALANCE				
Beginning Balance, 7/1/2025		\$ 91,864,430	\$ 91,864,430	\$ -
Audit Adjustment/Other Restatements		\$ -	\$ -	\$ -
Adjusted Beginning Balance, 7/1/2025		\$ 91,864,430	\$ 91,864,430	\$ -
Ending Fund Balance, 6/30/2026		\$ 94,567,383	\$ 91,626,399	\$ (2,940,984)

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2025-26 UNAUDITED ACTUALS - DISTRICT SUMMARY
COMPARATIVE ANALYSIS COMBINED**

Description	Object Codes	2025-26 Estimated Actuals Combined	2025-26 Unaudited Actuals Combined	Change = Positive (Negative) Combined
REVENUES				
LCFF Sources	8010-8099	\$ 340,923,125	\$ 340,514,900	\$ (408,225)
Federal Revenue	8100-8299	\$ 19,740,396	\$ 18,048,322	\$ (1,692,074)
Other State Revenue	8300-8599	\$ 117,899,033	\$ 117,991,731	\$ 92,698
Other Local Revenue	8600-8799	\$ 34,079,717	\$ 37,793,549	\$ 3,713,832
TOTAL REVENUES		\$ 512,642,271	\$ 514,348,501	\$ 1,706,230
EXPENDITURES and OTHER FINANCING				
Certificated Salaries	1000-1999	\$ 179,917,042	\$ 181,222,044	\$ 1,305,002
Classified Salaries	2000-2999	\$ 80,901,325	\$ 81,068,847	\$ 167,522
Employee Benefits	3000-3999	\$ 126,762,683	\$ 126,356,934	\$ (405,749)
Books and Supplies	4000-4999	\$ 13,699,087	\$ 10,674,367	\$ (3,024,720)
Services and Other Operating Expenditures	5000-5999	\$ 121,072,322	\$ 122,618,211	\$ 1,545,889
Capital Outlay	6000-6999	\$ 4,033,998	\$ 4,018,134	\$ (15,864)
Other Outgo	7100-7299	\$ 2,724,122	\$ 2,724,121	\$ (1)
Transfers of Indirect Costs	7300-7399	\$ (1,184,262)	\$ (1,119,745)	\$ 64,517
Interfund Transfers		\$ (17,807,649)	\$ (12,701,312)	\$ 5,106,337
Contributions	8980-8999	\$ -	\$ -	\$ -
TOTAL EXPENDITURES and OTHER FINANCING		\$ 510,118,668	\$ 514,861,601	\$ 4,742,933
Net Increase/(Decrease) in Fund Balance		\$ 2,523,603	\$ (513,100)	\$ (3,036,703)
FUND BALANCE				
Beginning Balance, 7/1/2025		\$ 108,359,672	\$ 108,359,672	\$ -
Audit Adjustment/Other Restatements		\$ -	\$ -	\$ -
Adjusted Beginning Balance, 7/1/2025		\$ 108,359,672	\$ 108,359,672	\$ -
Ending Fund Balance, 6/30/2026		\$ 110,883,275	\$ 107,846,572	\$ (3,036,703)



SECTION 3
2025-2026
BUDGET
STATE FORMS

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	56.69%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.00
ESMOE	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2027-28 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
GANN	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$300,154,708.73
	Appropriations Subject to Limit	\$300,154,708.73
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	5.79%
	Fixed-with-carry-forward indirect cost rate for use in 2027-28 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 09, 2026

Printed Name: Demetrio Gonzales-Hoy

Title: Clerk of the Board

To the Superintendent of Public Instruction:

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

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

Date: _____

Printed Name: _____

Title: _____

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

For County Office of Education:

Melissa Guzman
Name
Director, External Business Services
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925-942-3411
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For School District:

Jeff Carter
Name
Interim Associate Superintendent, Business Services
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jcarter@wccusd.net
E-mail Address

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2025-26 Unaudited Actuals	2026-27 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
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		
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	G	G
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	

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources	8010-8099		340,514,899.72	0.00	340,514,899.72	348,793,687.00	0.00	348,793,687.00	2.4%
2) Federal Revenue	8100-8299		0.00	18,048,321.69	18,048,321.69	0.00	21,249,298.00	21,249,298.00	17.7%
3) Other State Revenue	8300-8599		13,183,048.96	104,808,682.01	117,991,730.97	11,841,650.00	122,595,412.00	134,437,062.00	13.9%
4) Other Local Revenue	8600-8799		10,281,938.68	27,511,610.21	37,793,548.89	6,964,823.00	21,023,361.00	27,988,184.00	-25.9%
5) TOTAL, REVENUES			363,979,887.36	150,368,613.91	514,348,501.27	367,600,160.00	164,868,071.00	532,468,231.00	3.5%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		123,390,170.79	57,831,872.88	181,222,043.67	120,219,807.00	57,205,737.00	177,425,544.00	-2.1%
2) Classified Salaries	2000-2999		38,984,214.04	42,084,633.18	81,068,847.22	35,829,431.00	46,427,796.00	82,257,227.00	1.5%
3) Employee Benefits	3000-3999		67,315,138.07	59,041,796.26	126,356,934.33	65,631,831.00	65,081,741.70	130,713,572.70	3.4%
4) Books and Supplies	4000-4999		4,299,597.83	6,374,768.89	10,674,366.72	2,991,121.00	7,148,841.00	10,139,962.00	-5.0%
5) Services and Other Operating Expenditures	5000-5999		40,224,235.88	82,393,975.35	122,618,211.23	39,939,917.00	77,484,736.00	117,424,653.00	-4.2%
6) Capital Outlay	6000-6999		22,152.47	3,995,981.75	4,018,134.22	0.00	677,900.00	677,900.00	-83.1%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		453,524.00	2,270,596.88	2,724,120.88	463,524.00	2,300,000.00	2,763,524.00	1.4%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(4,443,843.98)	3,324,098.92	(1,119,745.06)	(3,211,269.00)	2,119,255.00	(1,092,014.00)	-2.5%
9) TOTAL, EXPENDITURES			270,245,189.10	257,317,724.11	527,562,913.21	261,864,362.00	258,446,006.70	520,310,368.70	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			93,734,698.26	(106,949,110.20)	(13,214,411.94)	105,735,798.00	(93,577,935.70)	12,157,862.30	-192.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		12,701,312.00	0.00	12,701,312.00	4,263,187.00	0.00	4,263,187.00	-66.4%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(106,711,079.64)	106,711,079.64	0.00	(104,742,963.00)	104,742,963.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(94,009,767.64)	106,711,079.64	12,701,312.00	(100,479,776.00)	104,742,963.00	4,263,187.00	-66.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(275,069.38)	(238,030.56)	(513,099.94)	5,256,022.00	11,165,027.30	16,421,049.30	-3,300.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		16,495,242.50	91,864,429.75	108,359,672.25	16,220,173.12	91,626,399.19	107,846,572.31	-0.5%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			16,495,242.50	91,864,429.75	108,359,672.25	16,220,173.12	91,626,399.19	107,846,572.31	-0.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,495,242.50	91,864,429.75	108,359,672.25	16,220,173.12	91,626,399.19	107,846,572.31	-0.5%
2) Ending Balance, June 30 (E + F1e)			16,220,173.12	91,626,399.19	107,846,572.31	21,476,195.12	102,791,426.49	124,267,621.61	15.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores		9712	296,415.56	0.00	296,415.56	230,000.00	0.00	230,000.00	-22.4%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	91,626,399.19	91,626,399.19	0.00	103,846,125.69	103,846,125.69	13.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	971,196.00	0.00	971,196.00	New
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	4,663,187.00	0.00	4,663,187.00	New
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	15,853,757.56	0.00	15,853,757.56	15,541,812.12	0.00	15,541,812.12	-2.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(1,054,699.20)	(1,054,699.20)	New
G. ASSETS									
1) Cash									
a) in County Treasury		9110	25,988,642.82	71,407,217.92	97,395,860.74				
1) Fair Value Adjustment to Cash in County Treasury		9111	(184,803.00)	0.00	(184,803.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	70,000.00	0.00	70,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	149,197.35	149,197.35				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	21,781.36	0.00	21,781.36				
3) Accounts Receivable		9200	16,951,466.47	4,105,968.72	21,057,435.19				
4) Due from Grantor Government		9290	676,879.21	16,749,451.29	17,426,330.50				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	296,415.56	0.00	296,415.56				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	(10,238,737.30)	10,238,737.30	0.00				

			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			33,581,645.12	102,650,572.58	136,232,217.70				
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	17,344,896.00	5,535,180.77	22,880,076.77				
2) Due to Grantor Governments		9590	16,576.00	2,008,508.60	2,025,084.60				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	3,480,484.02	3,480,484.02				
6) TOTAL, LIABILITIES			17,361,472.00	11,024,173.39	28,385,645.39				
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)			16,220,173.12	91,626,399.19	107,846,572.31				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	169,198,054.00	0.00	169,198,054.00	176,010,114.00	0.00	176,010,114.00	4.0%
Education Protection Account State Aid - Current Year		8012	52,679,745.00	0.00	52,679,745.00	52,683,326.00	0.00	52,683,326.00	0.0%
State Aid - Prior Years		8019	5,974.00	0.00	5,974.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	550,887.21	0.00	550,887.21	536,818.00	0.00	536,818.00	-2.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,739.41	0.00	3,739.41	3,947.00	0.00	3,947.00	5.6%
County & District Taxes									
Secured Roll Taxes		8041	108,362,008.22	0.00	108,362,008.22	94,133,306.00	0.00	94,133,306.00	-13.1%
Unsecured Roll Taxes		8042	4,060,923.02	0.00	4,060,923.02	3,995,292.00	0.00	3,995,292.00	-1.6%
Prior Years' Taxes		8043	(10,816.40)	0.00	(10,816.40)	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	2,889,851.20	0.00	2,889,851.20	4,367,303.00	0.00	4,367,303.00	51.1%
Education Revenue Augmentation Fund (ERAF)		8045	21,607,519.42	0.00	21,607,519.42	21,496,627.00	0.00	21,496,627.00	-0.5%

Description			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	8,880,364.64	0.00	8,880,364.64	23,671,997.00	0.00	23,671,997.00	166.6%
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			368,228,249.72	0.00	368,228,249.72	376,898,730.00	0.00	376,898,730.00	2.4%
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	(27,713,350.00)	0.00	(27,713,350.00)	(28,105,043.00)	0.00	(28,105,043.00)	1.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			340,514,899.72	0.00	340,514,899.72	348,793,687.00	0.00	348,793,687.00	2.4%
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	7,354,717.64	7,354,717.64	0.00	6,936,802.00	6,936,802.00	-5.7%
Special Education Discretionary Grants		8182	0.00	725,958.00	725,958.00	0.00	642,586.00	642,586.00	-11.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	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		6,142,234.54	6,142,234.54		10,196,503.00	10,196,503.00	66.0%
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		780,892.72	780,892.72		1,121,046.00	1,121,046.00	43.6%
Title III, Immigrant Student Program	4201	8290		125,829.47	125,829.47		129,997.00	129,997.00	3.3%
Title III, English Learner Program	4203	8290		705,500.06	705,500.06		29,064.00	29,064.00	-95.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		1,580,228.35	1,580,228.35		1,528,520.00	1,528,520.00	-3.3%
Career and Technical Education	3500-3599	8290		290,634.12	290,634.12		304,232.00	304,232.00	4.7%
All Other Federal Revenue	All Other	8290	0.00	342,326.79	342,326.79	0.00	360,548.00	360,548.00	5.3%
TOTAL, FEDERAL REVENUE			0.00	18,048,321.69	18,048,321.69	0.00	21,249,298.00	21,249,298.00	17.7%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		24,391,857.00	24,391,857.00		30,821,799.00	30,821,799.00	26.4%
Prior Years	6500	8319		156,477.00	156,477.00		94,000.00	94,000.00	-39.9%
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	1,152,060.00	0.00	1,152,060.00	1,152,060.00	0.00	1,152,060.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,793,618.46	2,126,792.83	6,920,411.29	4,589,590.00	1,700,000.00	6,289,590.00	-9.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		26,166,968.00	26,166,968.00		25,307,932.00	25,307,932.00	-3.3%
After School Education and Safety (ASES)	6010	8590		4,684,362.71	4,684,362.71		4,805,894.00	4,805,894.00	2.6%
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		1,100,851.55	1,100,851.55		1,254,884.00	1,254,884.00	14.0%
Arts and Music in Schools (Prop 28)	6770	8590		4,614,670.00	4,614,670.00		4,336,036.00	4,336,036.00	-6.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,237,370.50	41,566,702.92	48,804,073.42	6,100,000.00	54,274,867.00	60,374,867.00	23.7%
TOTAL, OTHER STATE REVENUE			13,183,048.96	104,808,682.01	117,991,730.97	11,841,650.00	122,595,412.00	134,437,062.00	13.9%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	10,182,731.59	10,182,731.59	0.00	10,182,732.00	10,182,732.00	0.0%
Other		8622	0.00	5,641,954.71	5,641,954.71	0.00	5,650,432.00	5,650,432.00	0.2%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	363,540.10	335,770.87	699,310.97	325,000.00	302,239.00	627,239.00	-10.3%
Interest		8660	4,303,578.23	0.00	4,303,578.23	3,500,000.00	0.00	3,500,000.00	-18.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(184,803.00)	0.00	(184,803.00)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	53,827.53	53,827.53	0.00	90,000.00	90,000.00	67.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,799,623.35	11,297,325.51	17,096,948.86	3,139,823.00	4,797,958.00	7,937,781.00	-53.6%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,281,938.68	27,511,610.21	37,793,548.89	6,964,823.00	21,023,361.00	27,988,184.00	-25.9%
TOTAL, REVENUES			363,979,887.36	150,368,613.91	514,348,501.27	367,600,160.00	164,868,071.00	532,468,231.00	3.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	99,941,393.73	39,614,056.63	139,555,450.36	98,393,197.00	40,665,578.00	139,058,775.00	-0.4%
Certificated Pupil Support Salaries		1200	6,716,767.34	8,845,924.25	15,562,691.59	5,674,638.00	8,762,877.00	14,437,515.00	-7.2%
Certificated Supervisors' and Administrators' Salaries		1300	13,591,205.35	7,085,301.48	20,676,506.83	14,392,564.00	4,585,272.00	18,977,836.00	-8.2%
Other Certificated Salaries		1900	3,140,804.37	2,286,590.52	5,427,394.89	1,759,408.00	3,192,010.00	4,951,418.00	-8.8%
TOTAL, CERTIFICATED SALARIES			123,390,170.79	57,831,872.88	181,222,043.67	120,219,807.00	57,205,737.00	177,425,544.00	-2.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,952,669.38	20,494,006.26	22,446,675.64	2,620,538.00	23,234,151.00	25,854,689.00	15.2%
Classified Support Salaries		2200	14,086,715.17	13,468,310.38	27,555,025.55	13,867,867.00	14,629,078.00	28,496,945.00	3.4%
Classified Supervisors' and Administrators' Salaries		2300	5,100,301.04	1,052,744.14	6,153,045.18	4,714,070.00	844,605.00	5,558,675.00	-9.7%
Clerical, Technical and Office Salaries		2400	13,976,917.78	3,967,882.46	17,944,800.24	12,692,628.00	3,749,222.00	16,441,850.00	-8.4%
Other Classified Salaries		2900	3,867,610.67	3,101,689.94	6,969,300.61	1,934,328.00	3,970,740.00	5,905,068.00	-15.3%
TOTAL, CLASSIFIED SALARIES			38,984,214.04	42,084,633.18	81,068,847.22	35,829,431.00	46,427,796.00	82,257,227.00	1.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	21,870,783.63	26,309,289.15	48,180,072.78	21,774,557.00	25,948,315.00	47,722,872.00	-0.9%
PERS		3201-3202	9,430,966.98	10,373,133.20	19,804,100.18	7,683,008.00	12,895,925.00	20,578,933.00	3.9%
OASDI/Medicare/Alternative		3301-3302	4,615,225.15	4,017,411.38	8,632,636.53	3,878,920.00	4,874,307.00	8,753,227.00	1.4%
Health and Welfare Benefits		3401-3402	26,029,627.20	15,157,645.59	41,187,272.79	27,682,255.00	17,854,531.70	45,536,786.70	10.6%
Unemployment Insurance		3501-3502	77,251.38	47,761.93	125,013.31	70,498.00	54,423.00	124,921.00	-0.1%
Workers' Compensation		3601-3602	4,505,961.36	2,769,900.53	7,275,861.89	3,868,799.00	3,079,029.00	6,947,828.00	-4.5%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	785,322.37	366,654.48	1,151,976.85	673,794.00	375,211.00	1,049,005.00	-8.9%
TOTAL, EMPLOYEE BENEFITS			67,315,138.07	59,041,796.26	126,356,934.33	65,631,831.00	65,081,741.70	130,713,572.70	3.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	550,564.77	550,564.77	0.00	684,000.00	684,000.00	24.2%
Books and Other Reference Materials		4200	8,401.35	273,869.48	282,270.83	0.00	150,000.00	150,000.00	-46.9%
Materials and Supplies		4300	3,740,355.08	4,857,793.71	8,598,148.79	2,535,963.00	6,195,294.00	8,731,257.00	1.5%
Noncapitalized Equipment		4400	550,841.40	692,540.93	1,243,382.33	455,158.00	119,547.00	574,705.00	-53.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,299,597.83	6,374,768.89	10,674,366.72	2,991,121.00	7,148,841.00	10,139,962.00	-5.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,269,522.64	26,455,481.76	27,725,004.40	1,110,000.00	24,911,834.00	26,021,834.00	-6.1%
Travel and Conferences		5200	130,164.62	467,888.45	598,053.07	122,830.00	388,173.00	511,003.00	-14.6%
Dues and Memberships		5300	82,157.45	54,275.03	136,432.48	81,450.00	53,000.00	134,450.00	-1.5%
Insurance		5400 - 5499	5,580,098.47	0.00	5,580,098.47	5,950,000.00	0.00	5,950,000.00	6.6%
Operations and Housekeeping Services		5500	9,365,966.65	13,835.00	9,379,801.65	9,302,590.00	0.00	9,302,590.00	-0.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,339,475.57	7,955,593.23	9,295,068.80	449,351.00	3,191,962.00	3,641,313.00	-60.8%
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	20,906.00	249,269.63	270,175.63	10,000.00	77,000.00	87,000.00	-67.8%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	21,577,400.87	47,192,147.67	68,769,548.54	22,097,316.00	48,861,567.00	70,958,883.00	3.2%
Communications		5900	858,543.61	5,484.58	864,028.19	816,380.00	1,200.00	817,580.00	-5.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,224,235.88	82,393,975.35	122,618,211.23	39,939,917.00	77,484,736.00	117,424,653.00	-4.2%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	403,035.42	403,035.42	0.00	620,900.00	620,900.00	54.1%
Buildings and Improvements of Buildings		6200	0.00	3,473,637.39	3,473,637.39	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	22,152.47	119,308.94	141,461.41	0.00	57,000.00	57,000.00	-59.7%
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, CAPITAL OUTLAY			22,152.47	3,995,981.75	4,018,134.22	0.00	677,900.00	677,900.00	-83.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	2,270,596.88	2,270,596.88	0.00	2,300,000.00	2,300,000.00	1.3%
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	83,524.00	0.00	83,524.00	83,524.00	0.00	83,524.00	0.0%
Other Debt Service - Principal		7439	370,000.00	0.00	370,000.00	380,000.00	0.00	380,000.00	2.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			453,524.00	2,270,596.88	2,724,120.88	463,524.00	2,300,000.00	2,763,524.00	1.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,324,098.92)	3,324,098.92	0.00	(2,119,255.00)	2,119,255.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,119,745.06)	0.00	(1,119,745.06)	(1,092,014.00)	0.00	(1,092,014.00)	-2.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,443,843.98)	3,324,098.92	(1,119,745.06)	(3,211,269.00)	2,119,255.00	(1,092,014.00)	-2.5%
TOTAL, EXPENDITURES			270,245,189.10	257,317,724.11	527,562,913.21	261,864,362.00	258,446,006.70	520,310,368.70	-1.4%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	12,701,312.00	0.00	12,701,312.00	4,263,187.00	0.00	4,263,187.00	-66.4%
(a) TOTAL, INTERFUND TRANSFERS IN			12,701,312.00	0.00	12,701,312.00	4,263,187.00	0.00	4,263,187.00	-66.4%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(106,711,079.64)	106,711,079.64	0.00	(104,742,963.00)	104,742,963.00	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			(106,711,079.64)	106,711,079.64	0.00	(104,742,963.00)	104,742,963.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

DescriptionResource CodesObject Codes			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(94,009,767.64)	106,711,079.64	12,701,312.00	(100,479,776.00)	104,742,963.00	4,263,187.00	-66.4%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	340,514,899.72	0.00	340,514,899.72	348,793,687.00	0.00	348,793,687.00	2.4%
2) Federal Revenue		8100-8299	0.00	18,048,321.69	18,048,321.69	0.00	21,249,298.00	21,249,298.00	17.7%
3) Other State Revenue		8300-8599	13,183,048.96	104,808,682.01	117,991,730.97	11,841,650.00	122,595,412.00	134,437,062.00	13.9%
4) Other Local Revenue		8600-8799	10,281,938.68	27,511,610.21	37,793,548.89	6,964,823.00	21,023,361.00	27,988,184.00	-25.9%
5) TOTAL, REVENUES			363,979,887.36	150,368,613.91	514,348,501.27	367,600,160.00	164,868,071.00	532,468,231.00	3.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	146,556,822.13	134,176,537.32	280,733,359.45	145,578,801.00	141,767,515.70	287,346,316.70	2.4%
2) Instruction - Related Services	2000-2999		33,694,624.33	30,102,209.96	63,796,834.29	31,982,575.00	33,714,176.00	65,696,751.00	3.0%
3) Pupil Services	3000-3999		29,993,401.85	30,653,773.10	60,647,174.95	23,944,067.00	32,242,221.00	56,186,288.00	-7.4%
4) Ancillary Services	4000-4999		1,184,903.02	25,880,123.66	27,065,026.68	762,059.00	27,099,000.00	27,861,059.00	2.9%
5) Community Services	5000-5999		35,391.65	538,969.23	574,360.88	20,000.00	580,389.00	600,389.00	4.5%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		27,133,682.65	8,131,727.08	35,265,409.73	31,919,617.00	2,343,873.00	34,263,490.00	-2.8%
8) Plant Services	8000-8999		31,192,839.47	25,563,786.88	56,756,626.35	27,193,719.00	18,398,832.00	45,592,551.00	-19.7%
9) Other Outgo	9000-9999		453,524.00	2,270,596.88	2,724,120.88	463,524.00	2,300,000.00	2,763,524.00	1.4%
10) TOTAL, EXPENDITURES			270,245,189.10	257,317,724.11	527,562,913.21	261,864,362.00	258,446,006.70	520,310,368.70	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			93,734,698.26	(106,949,110.20)	(13,214,411.94)	105,735,798.00	(93,577,935.70)	12,157,862.30	-192.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	12,701,312.00	0.00	12,701,312.00	4,263,187.00	0.00	4,263,187.00	-66.4%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(106,711,079.64)	106,711,079.64	0.00	(104,742,963.00)	104,742,963.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(94,009,767.64)	106,711,079.64	12,701,312.00	(100,479,776.00)	104,742,963.00	4,263,187.00	-66.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(275,069.38)	(238,030.56)	(513,099.94)	5,256,022.00	11,165,027.30	16,421,049.30	-3,300.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	16,495,242.50	91,864,429.75	108,359,672.25	16,220,173.12	91,626,399.19	107,846,572.31	-0.5%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,495,242.50	91,864,429.75	108,359,672.25	16,220,173.12	91,626,399.19	107,846,572.31	-0.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,495,242.50	91,864,429.75	108,359,672.25	16,220,173.12	91,626,399.19	107,846,572.31	-0.5%
2) Ending Balance, June 30 (E + F1e)			16,220,173.12	91,626,399.19	107,846,572.31	21,476,195.12	102,791,426.49	124,267,621.61	15.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores		9712	296,415.56	0.00	296,415.56	230,000.00	0.00	230,000.00	-22.4%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	91,626,399.19	91,626,399.19	0.00	103,846,125.69	103,846,125.69	13.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	971,196.00	0.00	971,196.00	New
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	4,663,187.00	0.00	4,663,187.00	New
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	15,853,757.56	0.00	15,853,757.56	15,541,812.12	0.00	15,541,812.12	-2.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(1,054,699.20)	(1,054,699.20)	New

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	24,186,144.90	29,606,144.90
6019	Student Support and Professional Development Discretionary Block Grant	2,374,013.68	18,140,013.68
6211	Literacy Coaches and Reading Specialists Grant Program	4,691,304.28	4,266,416.28
6300	Lottery: Instructional Materials	3,067,977.39	3,067,977.39
6332	CA Community Schools Partnership Act - Implementation Grant	9,050,496.47	8,750,496.47
6383	Golden State Pathways Program	3,413,993.85	3,479,999.85
6500	Special Education	2,901,566.09	4,274,272.39
6546	Mental Health-Related Services	333,383.81	333,383.81
6547	Special Education Early Intervention Preschool Grant	5,883,374.63	6,852,872.63
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	4,713,566.37	4,713,566.37
7311	Classified School Employee Professional Development Block Grant	132,036.43	122,262.43
7339	Dual Enrollment Opportunities	259,735.64	259,735.64
7399	LCFF Equity Multiplier	401,955.57	401,955.57
7435	Learning Recovery Emergency Block Grant	6,778,926.80	0.00
7810	Other Restricted State	883,113.60	651,443.60
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	300,000.00	300,000.00
9010	Other Restricted Local	22,254,809.68	18,625,584.68
Total, Restricted Balance		91,626,399.19	103,846,125.69

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	1,309,422.35	0.00	-100.0%
5) TOTAL, REVENUES			1,309,422.35	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,350,174.27	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,350,174.27	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(40,751.92)	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)			(40,751.92)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,350,174.27	1,309,422.35	-3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,350,174.27	1,309,422.35	-3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,350,174.27	1,309,422.35	-3.0%
2) Ending Balance, June 30 (E + F1e)			1,309,422.35	1,309,422.35	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,309,422.35	1,309,422.35	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,309,422.35		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,309,422.35		
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)			1,309,422.35		
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	1,309,422.35	0.00	-100.0%
TOTAL, REVENUES			1,309,422.35	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	1,350,174.27	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,350,174.27	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,350,174.27	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,309,422.35	0.00	-100.0%
5) TOTAL, REVENUES			1,309,422.35	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		1,350,174.27	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,350,174.27	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(40,751.92)	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)			(40,751.92)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,350,174.27	1,309,422.35	-3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,350,174.27	1,309,422.35	-3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,350,174.27	1,309,422.35	-3.0%
2) Ending Balance, June 30 (E + F1e)			1,309,422.35	1,309,422.35	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,309,422.35	1,309,422.35	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
8210	Student Activity Funds	1,309,422.35	1,309,422.35
Total, Restricted Balance		1,309,422.35	1,309,422.35

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	321,652.28	367,012.00	14.1%
3) Other State Revenue		8300-8599	3,477,884.00	3,414,380.00	-1.8%
4) Other Local Revenue		8600-8799	513,715.07	413,668.00	-19.5%
5) TOTAL, REVENUES			4,313,251.35	4,195,060.00	-2.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,486,909.39	1,557,767.00	4.8%
2) Classified Salaries		2000-2999	840,769.11	932,085.00	10.9%
3) Employee Benefits		3000-3999	861,029.52	884,391.00	2.7%
4) Books and Supplies		4000-4999	167,246.69	196,322.00	17.4%
5) Services and Other Operating Expenditures		5000-5999	287,390.67	204,837.00	-28.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	153,967.54	148,300.00	-3.7%
9) TOTAL, EXPENDITURES			3,797,312.92	3,923,702.00	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			515,938.43	271,358.00	-47.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			515,938.43	271,358.00	-47.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,282,252.41	1,798,190.84	40.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,282,252.41	1,798,190.84	40.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,282,252.41	1,798,190.84	40.2%
2) Ending Balance, June 30 (E + F1e)			1,798,190.84	2,069,548.84	15.1%
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	866,506.65	1,115,118.65	28.7%
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	931,684.19	954,430.19	2.4%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,567,842.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,978.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	14,954.82		
4) Due from Grantor Government		9290	232,966.40		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,812,785.80		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	14,594.96		
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			14,594.96		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,798,190.84		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	321,652.28	367,012.00	14.1%
TOTAL, FEDERAL REVENUE			321,652.28	367,012.00	14.1%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	3,360,033.00	3,414,380.00	1.6%
All Other State Revenue	All Other	8590	117,851.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			3,477,884.00	3,414,380.00	-1.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	61,166.62	28,900.00	-52.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,978.00)	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	254,059.78	104,800.00	-58.7%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	201,466.67	279,968.00	39.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			513,715.07	413,668.00	-19.5%
TOTAL, REVENUES			4,313,251.35	4,195,060.00	-2.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	776,292.14	825,030.00	6.3%
Certificated Pupil Support Salaries		1200	53,776.99	57,721.00	7.3%
Certificated Supervisors' and Administrators' Salaries		1300	300,069.11	315,844.00	5.3%
Other Certificated Salaries		1900	356,771.15	359,172.00	0.7%
TOTAL, CERTIFICATED SALARIES			1,486,909.39	1,557,767.00	4.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	128,322.94	162,119.00	26.3%
Classified Support Salaries		2200	106,440.84	106,988.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	14,563.16	15,063.00	3.4%
Clerical, Technical and Office Salaries		2400	564,177.21	613,831.00	8.8%
Other Classified Salaries		2900	27,264.96	34,084.00	25.0%
TOTAL, CLASSIFIED SALARIES			840,769.11	932,085.00	10.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	344,497.62	290,437.00	-15.7%
PERS		3201-3202	163,229.18	207,370.00	27.0%
OASDI/Medicare/Alternative		3301-3302	83,490.94	110,521.00	32.4%
Health and Welfare Benefits		3401-3402	186,079.15	190,693.00	2.5%
Unemployment Insurance		3501-3502	1,157.83	1,269.00	9.6%
Workers' Compensation		3601-3602	64,574.80	69,701.00	7.9%
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	18,000.00	14,400.00	-20.0%
TOTAL, EMPLOYEE BENEFITS			861,029.52	884,391.00	2.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	2,905.00	0.00	-100.0%
Books and Other Reference Materials		4200	5,430.65	5,431.00	0.0%
Materials and Supplies		4300	76,746.41	100,644.00	31.1%
Noncapitalized Equipment		4400	82,164.63	90,247.00	9.8%
TOTAL, BOOKS AND SUPPLIES			167,246.69	196,322.00	17.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,388.32	3,800.00	-29.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	46,973.67	30,000.00	-36.1%
Operations and Housekeeping Services		5500	71,668.18	54,000.00	-24.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,176.00	4,797.00	-7.3%
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	132,478.88	95,140.00	-28.2%
Communications		5900	25,705.62	17,100.00	-33.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			287,390.67	204,837.00	-28.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	153,967.54	148,300.00	-3.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			153,967.54	148,300.00	-3.7%
TOTAL, EXPENDITURES			3,797,312.92	3,923,702.00	3.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
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	321,652.28	367,012.00	14.1%
3) Other State Revenue		8300-8599	3,477,884.00	3,414,380.00	-1.8%
4) Other Local Revenue		8600-8799	513,715.07	413,668.00	-19.5%
5) TOTAL, REVENUES			4,313,251.35	4,195,060.00	-2.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,242,665.22	1,369,536.00	10.2%
2) Instruction - Related Services	2000-2999		1,960,951.92	1,977,269.00	0.8%
3) Pupil Services	3000-3999		202,438.62	202,296.00	-0.1%
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		153,967.54	148,300.00	-3.7%
8) Plant Services	8000-8999		237,289.62	226,301.00	-4.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,797,312.92	3,923,702.00	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			515,938.43	271,358.00	-47.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			515,938.43	271,358.00	-47.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,282,252.41	1,798,190.84	40.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,282,252.41	1,798,190.84	40.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,282,252.41	1,798,190.84	40.2%
2) Ending Balance, June 30 (E + F1e)			1,798,190.84	2,069,548.84	15.1%
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	866,506.65	1,115,118.65	28.7%
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	931,684.19	954,430.19	2.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
6371	CalWORKs for ROCP or Adult Education	60,884.52	43,877.52
6391	Adult Education Program	783,295.94	1,071,225.94
9010	Other Restricted Local	22,326.19	15.19
Total, Restricted Balance		866,506.65	1,115,118.65

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,106,640.13	3,409,000.00	61.8%
4) Other Local Revenue		8600-8799	192,682.49	100,000.00	-48.1%
5) TOTAL, REVENUES			2,299,322.62	3,509,000.00	52.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	865,839.11	1,038,103.00	19.9%
2) Classified Salaries		2000-2999	997,796.10	1,088,597.00	9.1%
3) Employee Benefits		3000-3999	1,001,465.05	1,133,086.00	13.1%
4) Books and Supplies		4000-4999	44,872.31	65,000.00	44.9%
5) Services and Other Operating Expenditures		5000-5999	132,402.90	140,500.00	6.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,864.18	43,714.00	2,244.9%
9) TOTAL, EXPENDITURES			3,044,239.65	3,509,000.00	15.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(744,917.03)	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)			(744,917.03)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,318,493.98	3,573,576.95	-17.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,318,493.98	3,573,576.95	-17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,318,493.98	3,573,576.95	-17.2%
2) Ending Balance, June 30 (E + F1e)			3,573,576.95	3,573,576.95	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,582,711.58	3,582,711.58	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	(9,134.63)	(9,134.63)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,845,909.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	(11,105.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	29,709.66		
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			5,864,514.11		
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	19,843.66		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	2,271,093.50		
6) TOTAL, LIABILITIES			2,290,937.16		
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)			3,573,576.95		
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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
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	2,767,645.26	3,400,000.00	22.8%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	(661,005.13)	9,000.00	-101.4%
TOTAL, OTHER STATE REVENUE			2,106,640.13	3,409,000.00	61.8%
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	202,777.20	100,000.00	-50.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(11,105.00)	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	1,010.29	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			192,682.49	100,000.00	-48.1%
TOTAL, REVENUES			2,299,322.62	3,509,000.00	52.6%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Certificated Teachers' Salaries		1100	865,839.11	1,038,103.00	19.9%
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			865,839.11	1,038,103.00	19.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	691,929.97	759,363.00	9.7%
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	293,233.30	276,934.00	-5.6%
Other Classified Salaries		2900	12,632.83	52,300.00	314.0%
TOTAL, CLASSIFIED SALARIES			997,796.10	1,088,597.00	9.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	204,910.88	163,758.00	-20.1%
PERS		3201-3202	274,029.26	302,899.00	10.5%
OASDI/Medicare/Alternative		3301-3302	89,766.35	99,150.00	10.5%
Health and Welfare Benefits		3401-3402	375,725.75	508,149.00	35.2%
Unemployment Insurance		3501-3502	885.41	979.00	10.6%
Workers' Compensation		3601-3602	51,347.40	53,351.00	3.9%
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	4,800.00	4,800.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,001,465.05	1,133,086.00	13.1%
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	44,872.31	50,000.00	11.4%
Noncapitalized Equipment		4400	0.00	15,000.00	New
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			44,872.31	65,000.00	44.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	26,270.53	22,500.00	-14.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	35,685.78	30,000.00	-15.9%
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	70,446.59	88,000.00	24.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			132,402.90	140,500.00	6.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,864.18	43,714.00	2,244.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,864.18	43,714.00	2,244.9%
TOTAL, EXPENDITURES			3,044,239.65	3,509,000.00	15.3%
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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,106,640.13	3,409,000.00	61.8%
4) Other Local Revenue		8600-8799	192,682.49	100,000.00	-48.1%
5) TOTAL, REVENUES			2,299,322.62	3,509,000.00	52.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,474,830.59	2,736,815.00	10.6%
2) Instruction - Related Services	2000-2999		551,719.45	632,916.00	14.7%
3) Pupil Services	3000-3999		15,820.10	95,555.00	504.0%
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		1,864.18	43,714.00	2,244.9%
8) Plant Services	8000-8999		5.33	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,044,239.65	3,509,000.00	15.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(744,917.03)	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)			(744,917.03)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,318,493.98	3,573,576.95	-17.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,318,493.98	3,573,576.95	-17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,318,493.98	3,573,576.95	-17.2%
2) Ending Balance, June 30 (E + F1e)			3,573,576.95	3,573,576.95	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,582,711.58	3,582,711.58	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	(9,134.63)	(9,134.63)	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5059	Early Education: ARP California State Preschool Program One-time Stipend	15,826.73	15,826.73
6130	Early Education: Center-Based Reserve Account	1,062,064.65	1,062,064.65
7810	Other Restricted State	2,497,777.00	2,497,777.00
9010	Other Restricted Local	7,043.20	7,043.20
Total, Restricted Balance		3,582,711.58	3,582,711.58

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	13,006,614.75	12,669,800.00	-2.6%
3) Other State Revenue		8300-8599	7,953,804.57	7,811,900.00	-1.8%
4) Other Local Revenue		8600-8799	779,688.37	1,158,825.00	48.6%
5) TOTAL, REVENUES			21,740,107.69	21,640,525.00	-0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,410,746.26	8,171,419.00	-13.2%
3) Employee Benefits		3000-3999	4,347,639.36	4,527,885.00	4.1%
4) Books and Supplies		4000-4999	9,097,911.93	9,813,427.00	7.9%
5) Services and Other Operating Expenditures		5000-5999	1,760,717.21	2,771,600.00	57.4%
6) Capital Outlay		6000-6999	5,751,351.90	3,169,071.00	-44.9%
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	963,913.34	900,000.00	-6.6%
9) TOTAL, EXPENDITURES			31,332,280.00	29,353,402.00	-6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,592,172.31)	(7,712,877.00)	-19.6%
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)			(9,592,172.31)	(7,712,877.00)	-19.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,738,923.90	19,146,751.59	-33.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,738,923.90	19,146,751.59	-33.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,738,923.90	19,146,751.59	-33.4%
2) Ending Balance, June 30 (E + F1e)			19,146,751.59	11,433,874.59	-40.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	756,543.49	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	18,435,338.10	11,479,004.59	-37.7%
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	(45,130.00)	(45,130.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,677,931.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	(27,881.00)		
b) in Banks		9120	(10,030.25)		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	164,262.23		

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	4,435,511.58		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	756,543.49		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			19,996,337.29		
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	849,585.70		
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			849,585.70		
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)			19,146,751.59		
FEDERAL REVENUE					
Child Nutrition Programs		8220	10,005,269.49	9,754,400.00	-2.5%
Donated Food Commodities		8221	3,001,345.26	2,915,400.00	-2.9%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			13,006,614.75	12,669,800.00	-2.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	7,953,804.57	7,811,900.00	-1.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,953,804.57	7,811,900.00	-1.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	(547.75)	500,000.00	-91,382.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	783,353.29	650,000.00	-17.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(27,881.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	24,763.83	8,825.00	-64.4%
TOTAL, OTHER LOCAL REVENUE			779,688.37	1,158,825.00	48.6%
TOTAL, REVENUES			21,740,107.69	21,640,525.00	-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	8,655,613.57	7,445,143.00	-14.0%
Classified Supervisors' and Administrators' Salaries		2300	433,264.93	386,394.00	-10.8%
Clerical, Technical and Office Salaries		2400	321,867.76	339,882.00	5.6%
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			9,410,746.26	8,171,419.00	-13.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,952,445.49	1,942,417.00	-0.5%
OASDI/Medicare/Alternative		3301-3302	715,002.22	637,191.00	-10.9%
Health and Welfare Benefits		3401-3402	1,358,338.34	1,669,248.00	22.9%
Unemployment Insurance		3501-3502	4,683.76	4,167.00	-11.0%
Workers' Compensation		3601-3602	261,149.55	221,582.00	-15.2%
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	56,020.00	53,280.00	-4.9%
TOTAL, EMPLOYEE BENEFITS			4,347,639.36	4,527,885.00	4.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	275,512.65	358,330.00	30.1%
Noncapitalized Equipment		4400	127,075.47	275,200.00	116.6%
Food		4700	8,695,323.81	9,179,897.00	5.6%
TOTAL, BOOKS AND SUPPLIES			9,097,911.93	9,813,427.00	7.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	22,919.26	24,000.00	4.7%
Dues and Memberships		5300	195.00	0.00	-100.0%
Insurance		5400-5450	269,454.60	500,000.00	85.6%
Operations and Housekeeping Services		5500	153,314.23	180,000.00	17.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,132,813.16	1,250,000.00	10.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(270,175.63)	(87,000.00)	-67.8%
Professional/Consulting Services and Operating Expenditures		5800	452,196.59	902,600.00	99.6%
Communications		5900	0.00	2,000.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,760,717.21	2,771,600.00	57.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	4,004,134.90	3,169,071.00	-20.9%
Equipment		6400	1,747,217.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,751,351.90	3,169,071.00	-44.9%
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	963,913.34	900,000.00	-6.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			963,913.34	900,000.00	-6.6%
TOTAL, EXPENDITURES			31,332,280.00	29,353,402.00	-6.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,006,614.75	12,669,800.00	-2.6%
3) Other State Revenue		8300-8599	7,953,804.57	7,811,900.00	-1.8%
4) Other Local Revenue		8600-8799	779,688.37	1,158,825.00	48.6%
5) TOTAL, REVENUES			21,740,107.69	21,640,525.00	-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		26,121,242.64	24,913,293.00	-4.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		963,913.34	900,000.00	-6.6%
8) Plant Services	8000-8999		4,247,124.02	3,540,109.00	-16.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			31,332,280.00	29,353,402.00	-6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,592,172.31)	(7,712,877.00)	-19.6%
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)			(9,592,172.31)	(7,712,877.00)	-19.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,738,923.90	19,146,751.59	-33.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,738,923.90	19,146,751.59	-33.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,738,923.90	19,146,751.59	-33.4%
2) Ending Balance, June 30 (E + F1e)			19,146,751.59	11,433,874.59	-40.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	756,543.49	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	18,435,338.10	11,479,004.59	-37.7%
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	(45,130.00)	(45,130.00)	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	18,156,999.35	10,935,665.84
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	45,750.51	345,750.51
7810	Other Restricted State	137,083.88	137,083.88
9010	Other Restricted Local	95,504.36	60,504.36
Total, Restricted Balance		18,435,338.10	11,479,004.59

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	1,346,589.54	700,000.00	-48.0%
5) TOTAL, REVENUES			1,346,589.54	700,000.00	-48.0%
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)			1,346,589.54	700,000.00	-48.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	12,701,312.00	4,263,187.00	-66.4%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,701,312.00)	(4,263,187.00)	-66.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,354,722.46)	(3,563,187.00)	-68.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,974,161.31	16,619,438.85	-40.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,974,161.31	16,619,438.85	-40.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,974,161.31	16,619,438.85	-40.6%
2) Ending Balance, June 30 (E + F1e)			16,619,438.85	13,056,251.85	-21.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	16,619,438.85	13,056,251.85	-21.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,492,498.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	(31,708.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	158,648.36		
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			16,619,438.85		
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)			16,619,438.85		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,378,297.54	700,000.00	-49.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(31,708.00)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,346,589.54	700,000.00	-48.0%
TOTAL, REVENUES			1,346,589.54	700,000.00	-48.0%
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	12,701,312.00	4,263,187.00	-66.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			12,701,312.00	4,263,187.00	-66.4%
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)			(12,701,312.00)	(4,263,187.00)	-66.4%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,346,589.54	700,000.00	-48.0%
5) TOTAL, REVENUES			1,346,589.54	700,000.00	-48.0%
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)			1,346,589.54	700,000.00	-48.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	12,701,312.00	4,263,187.00	-66.4%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,701,312.00)	(4,263,187.00)	-66.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,354,722.46)	(3,563,187.00)	-68.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,974,161.31	16,619,438.85	-40.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,974,161.31	16,619,438.85	-40.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,974,161.31	16,619,438.85	-40.6%
2) Ending Balance, June 30 (E + F1e)			16,619,438.85	13,056,251.85	-21.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	16,619,438.85	13,056,251.85	-21.4%
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	14,525,904.66	9,300,000.00	-36.0%
5) TOTAL, REVENUES			14,525,904.66	9,300,000.00	-36.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	218,337.68	404,695.00	85.4%
3) Employee Benefits		3000-3999	88,557.31	219,643.00	148.0%
4) Books and Supplies		4000-4999	0.00	1,000.00	New
5) Services and Other Operating Expenditures		5000-5999	273,374.33	248,556.00	-9.1%
6) Capital Outlay		6000-6999	44,037,746.71	185,558,978.00	321.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			44,618,016.03	186,432,872.00	317.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(30,092,111.37)	(177,132,872.00)	488.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	(12.14)	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			(12.14)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(30,092,123.51)	(177,132,872.00)	488.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	403,527,733.48	373,435,609.97	-7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			403,527,733.48	373,435,609.97	-7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			403,527,733.48	373,435,609.97	-7.5%
2) Ending Balance, June 30 (E + F1e)			373,435,609.97	196,302,737.97	-47.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	374,352,026.97	197,219,154.97	-47.3%
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	(916,417.00)	(916,417.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	352,245,580.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	(669,107.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	787,726.79		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	24,925,807.26		
3) Accounts Receivable		9200	1,779,654.07		
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			379,069,661.73		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	5,634,051.76		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			5,634,051.76		
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)			373,435,609.97		
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	15,148,309.48	9,300,000.00	-38.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(669,107.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	46,702.18	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,525,904.66	9,300,000.00	-36.0%
TOTAL, REVENUES			14,525,904.66	9,300,000.00	-36.0%
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	166,904.76	305,009.00	82.7%
Clerical, Technical and Office Salaries		2400	51,432.92	99,686.00	93.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			218,337.68	404,695.00	85.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	40,032.56	107,749.00	169.2%
OASDI/Medicare/Alternative		3301-3302	14,344.89	27,678.00	92.9%
Health and Welfare Benefits		3401-3402	28,056.52	72,915.00	159.9%
Unemployment Insurance		3501-3502	107.18	209.00	95.0%
Workers' Compensation		3601-3602	6,016.16	11,092.00	84.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			88,557.31	219,643.00	148.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	1,000.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	1,000.00	New
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	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	273,374.33	248,556.00	-9.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			273,374.33	248,556.00	-9.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	481,291.62	370,154.00	-23.1%
Buildings and Improvements of Buildings		6200	43,556,455.09	185,188,824.00	325.2%
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			44,037,746.71	185,558,978.00	321.4%
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			44,618,016.03	186,432,872.00	317.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	(12.14)	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			(12.14)	0.00	-100.0%
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)			(12.14)	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,525,904.66	9,300,000.00	-36.0%
5) TOTAL, REVENUES			14,525,904.66	9,300,000.00	-36.0%
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		44,618,016.03	186,432,872.00	317.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			44,618,016.03	186,432,872.00	317.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(30,092,111.37)	(177,132,872.00)	488.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	(12.14)	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			(12.14)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(30,092,123.51)	(177,132,872.00)	488.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	403,527,733.48	373,435,609.97	-7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			403,527,733.48	373,435,609.97	-7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			403,527,733.48	373,435,609.97	-7.5%
2) Ending Balance, June 30 (E + F1e)			373,435,609.97	196,302,737.97	-47.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	374,352,026.97	197,219,154.97	-47.3%
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	(916,417.00)	(916,417.00)	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	374,352,026.97	197,219,154.97
Total, Restricted Balance		374,352,026.97	197,219,154.97

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	1,656,244.84	1,300,000.00	-21.5%
5) TOTAL, REVENUES			1,656,244.84	1,300,000.00	-21.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	25,631.68	12,293.00	-52.0%
3) Employee Benefits		3000-3999	11,521.48	8,257.00	-28.3%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	40,862.75	973,416.00	2,282.2%
6) Capital Outlay		6000-6999	164,121.08	3,649,075.00	2,123.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			242,136.99	4,643,041.00	1,817.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,414,107.85	(3,343,041.00)	-336.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,414,107.85	(3,343,041.00)	-336.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,199,457.78	4,613,565.63	44.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,199,457.78	4,613,565.63	44.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,199,457.78	4,613,565.63	44.2%
2) Ending Balance, June 30 (E + F1e)			4,613,565.63	1,270,524.63	-72.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,620,760.63	1,277,719.63	-72.3%
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	(7,195.00)	(7,195.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,178,411.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	(6,038.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	1,472,893.77		
3) Accounts Receivable		9200	118,128.90		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,763,396.49		
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	149,830.86		
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			149,830.86		
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)			4,613,565.63		
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	171,440.32	300,000.00	75.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(6,038.00)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,490,842.52	1,000,000.00	-32.9%
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			1,656,244.84	1,300,000.00	-21.5%
TOTAL, REVENUES			1,656,244.84	1,300,000.00	-21.5%
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	2,390.00	1,800.00	-24.7%
Clerical, Technical and Office Salaries		2400	23,241.68	10,493.00	-54.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			25,631.68	12,293.00	-52.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	6,027.59	3,501.00	-41.9%
OASDI/Medicare/Alternative		3301-3302	1,789.98	1,013.00	-43.4%
Health and Welfare Benefits		3401-3402	2,986.30	3,337.00	11.7%
Unemployment Insurance		3501-3502	12.74	7.00	-45.1%
Workers' Compensation		3601-3602	704.87	399.00	-43.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			11,521.48	8,257.00	-28.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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	932,256.00	New
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	40,862.75	41,160.00	0.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,862.75	973,416.00	2,282.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	38,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	126,121.08	3,649,075.00	2,793.3%
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			164,121.08	3,649,075.00	2,123.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			242,136.99	4,643,041.00	1,817.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	1,656,244.84	1,300,000.00	-21.5%
5) TOTAL, REVENUES			1,656,244.84	1,300,000.00	-21.5%
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		242,136.99	4,643,041.00	1,817.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			242,136.99	4,643,041.00	1,817.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,414,107.85	(3,343,041.00)	-336.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,414,107.85	(3,343,041.00)	-336.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,199,457.78	4,613,565.63	44.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,199,457.78	4,613,565.63	44.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,199,457.78	4,613,565.63	44.2%
2) Ending Balance, June 30 (E + F1e)			4,613,565.63	1,270,524.63	-72.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,620,760.63	1,277,719.63	-72.3%
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	(7,195.00)	(7,195.00)	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	4,620,760.63	1,277,719.63
Total, Restricted Balance		4,620,760.63	1,277,719.63

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	(12.14)	0.00	-100.0%
5) TOTAL, REVENUES			(12.14)	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12.14)	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	(12.14)	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			12.14	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3.00	3.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3.00	3.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3.00	3.00	0.0%
2) Ending Balance, June 30 (E + F1e)			3.00	3.00	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	3.00	3.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(.71)		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			3.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(12.14)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(12.14)	0.00	-100.0%
TOTAL, REVENUES			(12.14)	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	(12.14)	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			(12.14)	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			12.14	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(12.14)	0.00	-100.0%
5) TOTAL, REVENUES			(12.14)	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(12.14)	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	(12.14)	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			12.14	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3.00	3.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3.00	3.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3.00	3.00	0.0%
2) Ending Balance, June 30 (E + F1e)			3.00	3.00	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	3.00	3.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	631,154.75	0.00	-100.0%
4) Other Local Revenue		8600-8799	7,774,734.81	8,400,000.00	8.0%
5) TOTAL, REVENUES			8,405,889.56	8,400,000.00	-0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	443,459.23	339,790.00	-23.4%
3) Employee Benefits		3000-3999	213,230.30	182,490.00	-14.4%
4) Books and Supplies		4000-4999	9,387.78	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	3,363,765.63	4,005,625.00	19.1%
6) Capital Outlay		6000-6999	4,197,927.81	5,510,673.00	31.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,227,770.75	10,038,578.00	22.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			178,118.81	(1,638,578.00)	-1,019.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			178,118.81	(1,638,578.00)	-1,019.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,001,703.50	30,179,822.31	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,001,703.50	30,179,822.31	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,001,703.50	30,179,822.31	0.6%
2) Ending Balance, June 30 (E + F1e)			30,179,822.31	28,541,244.31	-5.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	30,259,261.31	28,620,683.31	-5.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(79,439.00)	(79,439.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	31,529,142.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	(59,891.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	262,722.65		
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			31,731,974.05		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,552,151.74		
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			1,552,151.74		
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)			30,179,822.31		
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	631,154.75	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			631,154.75	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	6,475,540.56	7,500,000.00	15.8%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,264,585.25	900,000.00	-28.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(59,891.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	94,500.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,774,734.81	8,400,000.00	8.0%
TOTAL, REVENUES			8,405,889.56	8,400,000.00	-0.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	156,822.02	168,670.00	7.6%
Clerical, Technical and Office Salaries		2400	286,637.21	171,120.00	-40.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			443,459.23	339,790.00	-23.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	106,115.16	89,189.00	-16.0%
OASDI/Medicare/Alternative		3301-3302	32,187.83	24,051.00	-25.3%
Health and Welfare Benefits		3401-3402	62,480.86	59,883.00	-4.2%
Unemployment Insurance		3501-3502	217.98	172.00	-21.1%
Workers' Compensation		3601-3602	12,228.47	9,195.00	-24.8%

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			213,230.30	182,490.00	-14.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,015.06	0.00	-100.0%
Noncapitalized Equipment		4400	7,372.72	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			9,387.78	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	2,241,594.83	2,511,559.00	12.0%
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	1,122,170.80	1,494,066.00	33.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,363,765.63	4,005,625.00	19.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,033,826.65	1,470,997.00	42.3%
Buildings and Improvements of Buildings		6200	1,551,171.26	3,079,676.00	98.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,612,929.90	960,000.00	-40.5%
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			4,197,927.81	5,510,673.00	31.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	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			8,227,770.75	10,038,578.00	22.0%
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					
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	631,154.75	0.00	-100.0%
4) Other Local Revenue		8600-8799	7,774,734.81	8,400,000.00	8.0%
5) TOTAL, REVENUES			8,405,889.56	8,400,000.00	-0.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		8,227,770.75	10,038,578.00	22.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,227,770.75	10,038,578.00	22.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			178,118.81	(1,638,578.00)	-1,019.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			178,118.81	(1,638,578.00)	-1,019.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,001,703.50	30,179,822.31	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,001,703.50	30,179,822.31	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,001,703.50	30,179,822.31	0.6%
2) Ending Balance, June 30 (E + F1e)			30,179,822.31	28,541,244.31	-5.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	30,259,261.31	28,620,683.31	-5.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(79,439.00)	(79,439.00)	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	30,259,261.31	28,620,683.31
Total, Restricted Balance		30,259,261.31	28,620,683.31

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	585,706.19	232,307.00	-60.3%
4) Other Local Revenue		8600-8799	118,875,474.09	93,462,254.00	-21.4%
5) TOTAL, REVENUES			119,461,180.28	93,694,561.00	-21.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	142,311,482.79	119,531,462.00	-16.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			142,311,482.79	119,531,462.00	-16.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,850,302.51)	(25,836,901.00)	13.1%
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)			(22,850,302.51)	(25,836,901.00)	13.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	141,506,802.82	118,656,500.31	-16.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			141,506,802.82	118,656,500.31	-16.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			141,506,802.82	118,656,500.31	-16.1%
2) Ending Balance, June 30 (E + F1e)			118,656,500.31	92,819,599.31	-21.8%
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	118,972,512.31	93,135,611.31	-21.7%
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	(316,012.00)	(316,012.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	118,380,868.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	(224,870.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	500,501.53		
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			118,656,500.31		
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)			118,656,500.31		
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	581,120.06	228,808.00	-60.6%
Other Subventions/In-Lieu Taxes		8572	4,586.13	3,499.00	-23.7%
TOTAL, OTHER STATE REVENUE			585,706.19	232,307.00	-60.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	109,681,546.45	87,606,517.00	-20.1%
Unsecured Roll		8612	4,016,610.79	2,909,816.00	-27.6%
Prior Years' Taxes		8613	1,982,001.42	1,560,945.00	-21.2%
Supplemental Taxes		8614	589,776.05	544,945.00	-7.6%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	2,830,409.38	840,031.00	-70.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(224,870.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			118,875,474.09	93,462,254.00	-21.4%
TOTAL, REVENUES			119,461,180.28	93,694,561.00	-21.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	79,000,527.55	55,377,038.00	-29.9%
Bond Interest and Other Service Charges		7434	63,310,955.24	64,154,424.00	1.3%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			142,311,482.79	119,531,462.00	-16.0%
TOTAL, EXPENDITURES			142,311,482.79	119,531,462.00	-16.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	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	585,706.19	232,307.00	-60.3%
4) Other Local Revenue		8600-8799	118,875,474.09	93,462,254.00	-21.4%
5) TOTAL, REVENUES			119,461,180.28	93,694,561.00	-21.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	142,311,482.79	119,531,462.00	-16.0%
10) TOTAL, EXPENDITURES			142,311,482.79	119,531,462.00	-16.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(22,850,302.51)	(25,836,901.00)	13.1%
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)			(22,850,302.51)	(25,836,901.00)	13.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	141,506,802.82	118,656,500.31	-16.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			141,506,802.82	118,656,500.31	-16.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			141,506,802.82	118,656,500.31	-16.1%
2) Ending Balance, June 30 (E + F1e)			118,656,500.31	92,819,599.31	-21.8%
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	118,972,512.31	93,135,611.31	-21.7%
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	(316,012.00)	(316,012.00)	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	118,972,512.31	93,135,611.31
Total, Restricted Balance		118,972,512.31	93,135,611.31

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,551,374.19	5,765,534.00	3.9%
5) TOTAL, REVENUES			5,551,374.19	5,765,534.00	3.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	198,668.26	137,854.00	-30.6%
3) Employee Benefits		3000-3999	110,298.59	84,466.00	-23.4%
4) Books and Supplies		4000-4999	256.00	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	5,248,268.31	5,483,214.00	4.5%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			5,557,491.16	5,705,534.00	2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,116.97)	60,000.00	-1,080.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			(6,116.97)	60,000.00	-1,080.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,043.97	(73.00)	-101.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,043.97	(73.00)	-101.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,043.97	(73.00)	-101.2%
2) Ending Net Position, June 30 (E + F1e)			(73.00)	59,927.00	-82,191.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	(73.00)	59,927.00	-82,191.8%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	38,641.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	(73.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	73,895.34		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			112,463.72		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	112,536.72		
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			112,536.72		
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)			(73.00)		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	(380,765.33)	(300,000.00)	-21.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(73.00)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	5,932,212.52	6,065,534.00	2.2%
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			5,551,374.19	5,765,534.00	3.9%
TOTAL, REVENUES			5,551,374.19	5,765,534.00	3.9%
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	129,474.89	137,854.00	6.5%
Clerical, Technical and Office Salaries		2400	64,193.37	0.00	-100.0%
Other Classified Salaries		2900	5,000.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			198,668.26	137,854.00	-30.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	48,882.21	36,394.00	-25.5%
OASDI/Medicare/Alternative		3301-3302	14,904.65	10,267.00	-31.1%
Health and Welfare Benefits		3401-3402	40,932.50	34,118.00	-16.6%
Unemployment Insurance		3501-3502	97.38	67.00	-31.2%
Workers' Compensation		3601-3602	5,481.85	3,620.00	-34.0%
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			110,298.59	84,466.00	-23.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	256.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			256.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	1,500.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5499	4,844,080.50	4,984,882.00	2.9%
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	404,187.81	496,832.00	22.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5,248,268.31	5,483,214.00	4.5%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			5,557,491.16	5,705,534.00	2.7%
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	5,551,374.19	5,765,534.00	3.9%
5) TOTAL, REVENUES			5,551,374.19	5,765,534.00	3.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		5,557,491.16	5,705,534.00	2.7%
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			5,557,491.16	5,705,534.00	2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,116.97)	60,000.00	-1,080.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			(6,116.97)	60,000.00	-1,080.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,043.97	(73.00)	-101.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,043.97	(73.00)	-101.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,043.97	(73.00)	-101.2%
2) Ending Net Position, June 30 (E + F1e)			(73.00)	59,927.00	-82,191.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	(73.00)	59,927.00	-82,191.8%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,117,734.66	650,000.00	-90.9%
5) TOTAL, REVENUES			7,117,734.66	650,000.00	-90.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	15,338,942.42	15,726,082.00	2.5%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			15,338,942.42	15,726,082.00	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,221,207.76)	(15,076,082.00)	83.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(8,221,207.76)	(15,076,082.00)	83.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	61,402,882.41	53,181,674.65	-13.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,402,882.41	53,181,674.65	-13.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			61,402,882.41	53,181,674.65	-13.4%
2) Ending Net Position, June 30 (E + F1e)			53,181,674.65	38,105,592.65	-28.3%
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	53,181,674.65	38,105,592.65	-28.3%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,079,931.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	(19,147.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	43,046,123.81		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	77,326.29		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			53,184,234.65		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,560.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			2,560.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			53,181,674.65		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	786,939.83	650,000.00	-17.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	6,360,071.12	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	(29,276.29)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,117,734.66	650,000.00	-90.9%
TOTAL, REVENUES			7,117,734.66	650,000.00	-90.9%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	15,338,942.42	15,726,082.00	2.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			15,338,942.42	15,726,082.00	2.5%
TOTAL, EXPENSES			15,338,942.42	15,726,082.00	2.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c - d + e)			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	7,117,734.66	650,000.00	-90.9%
5) TOTAL, REVENUES			7,117,734.66	650,000.00	-90.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		15,338,942.42	15,726,082.00	2.5%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			15,338,942.42	15,726,082.00	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(8,221,207.76)	(15,076,082.00)	83.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(8,221,207.76)	(15,076,082.00)	83.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	61,402,882.41	53,181,674.65	-13.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,402,882.41	53,181,674.65	-13.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			61,402,882.41	53,181,674.65	-13.4%
2) Ending Net Position, June 30 (E + F1e)			53,181,674.65	38,105,592.65	-28.3%
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	53,181,674.65	38,105,592.65	-28.3%

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)	22,064.98	22,173.43	23,129.27	22,369.73	22,349.73	22,677.27
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)	22,064.98	22,173.43	23,129.27	22,369.73	22,349.73	22,677.27
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	1.23					
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.12					
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)	1.35	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	22,066.33	22,173.43	23,129.27	22,369.73	22,349.73	22,677.27
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	52,371,291.00	0.00	52,371,291.00	0.00	0.00	52,371,291.00
Work in Progress	79,751,042.13	7,902,938.87	87,653,981.00	0.00	30,102,945.00	57,551,036.00
Total capital assets not being depreciated	132,122,333.13	7,902,938.87	140,025,272.00	0.00	30,102,945.00	109,922,327.00
Capital assets being depreciated:						
Land Improvements	80,753,240.46	(2,390,249.46)	78,362,991.00	6,854,974.00	0.00	85,217,965.00
Buildings	1,762,640,877.62	(4,076,977.62)	1,758,563,900.00	61,688,594.00	0.00	1,820,252,494.00
Equipment	53,431,010.55	(636,919.55)	52,794,091.00	0.00	0.00	52,794,091.00
Total capital assets being depreciated	1,896,825,128.63	(7,104,146.63)	1,889,720,982.00	68,543,568.00	0.00	1,958,264,550.00
Accumulated Depreciation for:						
Land Improvements	(48,313,840.00)	(2,546,538.00)	(50,860,378.00)	0.00	0.00	(50,860,378.00)
Buildings	(552,079,493.00)	(41,347,416.00)	(593,426,909.00)	0.00	0.00	(593,426,909.00)
Equipment	(44,339,365.00)	(1,278,892.00)	(45,618,257.00)	0.00	0.00	(45,618,257.00)
Total accumulated depreciation	(644,732,698.00)	(45,172,846.00)	(689,905,544.00)	0.00	0.00	(689,905,544.00)
Total capital assets being depreciated, net excluding lease and subscription assets	1,252,092,430.63	(52,276,992.63)	1,199,815,438.00	68,543,568.00	0.00	1,268,359,006.00
Lease Assets		0.00	0.00	0.00	0.00	0.00
Accumulated amortization for lease assets		0.00	0.00	0.00	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	0.00	0.00	0.00
Accumulated amortization for subscription assets		0.00	0.00	0.00	0.00	0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	1,384,214,763.76	(44,374,053.76)	1,339,840,710.00	68,543,568.00	30,102,945.00	1,378,281,333.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land		0.00	0.00	0.00	0.00	0.00
Work in Progress		0.00	0.00	0.00	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	0.00	0.00	0.00
Buildings		0.00	0.00	0.00	0.00	0.00
Equipment		0.00	0.00	0.00	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	0.00	0.00	0.00
Buildings		0.00	0.00	0.00	0.00	0.00
Equipment		0.00	0.00	0.00	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	0.00	0.00	0.00
Accumulated amortization for lease assets		0.00	0.00	0.00	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	0.00	0.00	0.00
Accumulated amortization for subscription assets		0.00	0.00	0.00	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

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

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	TITLE I	CSI	SP ED Local Assistance Entitlement	SP ED Local Assistance Private School	SP ED Local Assistance Early Intervention	SP ED IDEA Preschool	SP ED IDEA Preschool Early Intervention
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	3182	3310	3311	3312	3315	3318
REVENUE OBJECT	82908182	8290	8181	8181	8990	8182	8990
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	1,570,280.00	27,920.00	878,826.54	31,016.25	847,810.29	42,858.34	42,858.34
2. a. Current Year Award	10,060,088.00	472,119.00	6,821,314.00	40,032.00	0.00	324,171.00	
b. Transferability (ESSA)							
c. Other Adjustments			(40,032.00)				
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	10,060,088.00	472,119.00	6,781,282.00	40,032.00	0.00	324,171.00	0.00
3. Required Matching Funds/Other			(878,826.54)			(42,858.34)	
4. Total Available Award							
(sum lines 1, 2d, & 3)	11,630,368.00	500,039.00	6,781,282.00	71,048.25	847,810.29	324,171.00	42,858.34
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	6,236,595.54	0.00		1,105.30	60,546.60	110,198.35	
7. Contributed Matching Funds					481,873.40		
8. Total Available (sum lines 5, 6, & 7)	6,236,595.54	0.00	0.00	1,105.30	542,420.00	110,198.35	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	6,142,234.54	419,710.11	6,781,282.00	31,016.25	542,420.00	324,171.00	
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	6,142,234.54	419,710.11	6,781,282.00	31,016.25	542,420.00	324,171.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	94,361.00	(419,710.11)	(6,781,282.00)	(29,910.95)	0.00	(213,972.65)	0.00

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

Description	001	002	003	004	005	006	007
a. Unearned Revenue	94,361.00			29,910.95	542,420.00	256,831.65	
b. Accounts Payable						(166,435.87)	
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	5,488,133.46	80,328.89	0.00	40,032.00	305,390.29	0.00	42,858.34
15. If Carryover is allowed, enter line 14 amount here	823,220.00						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,142,234.54	0.00	0.00	(28,805.65)	(481,873.40)	19,802.57	0.00

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

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	SP ED Mental Health ADA Allocation	SP ED IDEA Preschool Staff Development	SP ED IDEA Early Intervention	SP ED Alternative Dispute Resolution	DEPT of Rehab Transition	PERKINS	Adult ED ABE/ESL Citizenship
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3227	3345	3385	3395	3412	3550	3905
REVENUE OBJECT	8182	8182	8182	8182	8290	8290	8290
LOCAL DESCRIPTION (if any)							Fund 11
AWARD							
1. Prior Year Carryover	0.00	1,457.60	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	300,362.00	2,188.00	83,664.00	15,157.00	342,327.00	327,326.00	326,638.00
b. Transferability (ESSA)							
c. Other Adjustments						(23,094.00)	
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	300,362.00	2,188.00	83,664.00	15,157.00	342,327.00	304,232.00	326,638.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	300,362.00	3,645.60	83,664.00	15,157.00	342,327.00	304,232.00	326,638.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		116.40					242,911.06
6. Cash Received in Current Year			41,832.00	0.00	156,704.90	104,477.71	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	116.40	41,832.00	0.00	156,704.90	104,477.71	242,911.06
EXPENDITURES							
9. Donor-Authorized Expenditures	300,362.00	0.00	83,664.00	15,157.00	342,326.79	290,364.12	242,911.06
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	300,362.00	0.00	83,664.00	15,157.00	342,326.79	290,364.12	242,911.06
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(300,362.00)	116.40	(41,832.00)	(15,157.00)	(185,621.89)	(185,886.41)	0.00

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

Description	008	009	010	011	012	013	014
a. Unearned Revenue	300,362.00		41,832.00	15,157.00	342,326.79		
b. Accounts Payable							
c. Accounts Receivable	300,362.00			15,157.00	185,621.89		
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	3,645.60	0.00	0.00	.21	13,867.88	83,726.94
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	116.40	0.00	0.00	0.00	104,477.71	242,911.06

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

Description	015	016	017	018	019	020	021
FEDERAL PROGRAM NAME	Adult Ed GSE GED	Adult Ed EL Civic/ CIT Prep	TITLE II	21ST Century CCLC	TITLE IV	TITLE III Immigrant Education Program	TITLE III English Learners
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3913	3926	4035	4124	4127	4201	4203
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Fund 11	Fund 11					
AWARD							
1. Prior Year Carryover	0.00	0.00	726,236.43	112,468.00	247,426.88	19,282.00	527,860.94
2. a. Current Year Award	101,661.00	15,500.00	1,081,176.00	812,163.00	795,991.00	195,114.00	1,027,207.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	101,661.00	15,500.00	1,081,176.00	812,163.00	795,991.00	195,114.00	1,027,207.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	101,661.00	15,500.00	1,807,412.43	924,631.00	1,043,417.88	214,396.00	1,555,067.94
REVENUES							
5. Unearned Revenue Deferred from Prior Year	74,244.18	4,497.04					
6. Cash Received in Current Year			1,389,142.00	642,165.66	538,285.00	94,555.00	818,764.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	74,244.18	4,497.04	1,389,142.00	642,165.66	538,285.00	94,555.00	818,764.00
EXPENDITURES							
9. Donor-Authorized Expenditures	74,244.18	4,497.04	780,892.72	603,968.61	500,775.48	125,829.47	705,500.06
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	74,244.18	4,497.04	780,892.72	603,968.61	500,775.48	125,829.47	705,500.06
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	608,249.28	38,197.05	37,509.52	(31,274.47)	113,263.94

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

Description	015	016	017	018	019	020	021
a. Unearned Revenue			608,249.28				
b. Accounts Payable				130,194.62			
c. Accounts Receivable				91,997.57			
14. Unused Grant Award Calculation (line 4 minus line 9)	27,416.82	11,002.96	1,026,519.71	320,662.39	542,642.40	88,566.53	849,567.88
15. If Carryover is allowed, enter line 14 amount here				155,235.39			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	74,244.18	4,497.04	780,892.72	603,968.61	538,285.00	94,555.00	818,764.00

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

Description		022
FEDERAL PROGRAM NAME	McKinney Vento Homeless	TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE	5630	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover	0.00	5,076,301.61
2. a. Current Year Award	78,086.85	23,222,284.85
b. Transferability (ESSA)		0.00
c. Other Adjustments		(63,126.00)
d. Adj Curr Yr Award		
(sum lines 2a, 2b, & 2c)	78,086.85	23,159,158.85
3. Required Matching Funds/Other		(921,684.88)
4. Total Available Award		
(sum lines 1, 2d, & 3)	78,086.85	27,313,775.58
REVENUES		
5. Unearned Revenue Deferred from Prior Year		321,768.68
6. Cash Received in Current Year	39,043.00	10,233,415.06
7. Contributed Matching Funds		481,873.40
8. Total Available (sum lines 5, 6, & 7)	39,043.00	11,037,057.14
EXPENDITURES		
9. Donor-Authorized Expenditures	55,774.15	18,367,100.58
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	55,774.15	18,367,100.58
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(16,731.15)	(7,330,043.44)
a. Unearned Revenue		2,231,450.67

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

Description	022	
b. Accounts Payable		(36,241.25)
c. Accounts Receivable		593,138.46
14. Unused Grant Award Calculation (line 4 minus line 9)	22,312.70	8,946,675.00
15. If Carryover is allowed, enter line 14 amount here		978,455.39
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	39,043.00	8,953,112.78

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	ASES	UNIVERSAL PRE-K (UPK) Grant	Child Development Preschool	QRIS Block Grant	Golden State Pathways Program	CTE Incentive Grant	K-12 Strong Workforce Program
RESOURCE CODE	6010	6053	6105	6127	6385	6387	6388
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)			FUND 12	FUND 12			
AWARD							
1. Prior Year Carryover	4,805,894.00	912,341.14	0.00	48,415.71	0.00	1,639,833.00	0.00
2. a. Current Year Award			3,427,678.00	15,300.00	535,500.00	1,128,362.00	392,433.00
b. Other Adjustments							10,000.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	3,427,678.00	15,300.00	535,500.00	1,128,362.00	402,433.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	4,805,894.00	912,341.14	3,427,678.00	63,715.71	535,500.00	2,768,195.00	402,433.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		912,341.14		48,415.71		1,639,832.64	
6. Cash Received in Current Year	4,325,304.50		8,614,547.00	15,300.00	535,500.00	1,015,525.80	163,465.22
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	4,325,304.50	912,341.14	8,614,547.00	63,715.71	535,500.00	2,655,358.44	163,465.22
EXPENDITURES							
9. Donor-Authorized Expenditures	4,684,362.71	426,657.45	2,949,194.97	6,083.87	430,433.34	1,100,851.55	363,770.21
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	4,684,362.71	426,657.45	2,949,194.97	6,083.87	430,433.34	1,100,851.55	363,770.21
12. Amounts Included in Line 6 above for Prior Year Adjustments			(3,451,890.37)				
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(359,058.21)	485,683.69	2,213,461.66	57,631.84	105,066.66	1,554,506.89	(200,304.99)
a. Unearned Revenue				57,631.84	105,066.66		
b. Accounts Payable							
c. Accounts Receivable	359,058.21						

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

Description	001	002	003	004	005	006	007
14. Unused Grant Award Calculation (line 4 minus line 9)	121,531.29	485,683.69	478,483.03	57,631.84	105,066.66	1,667,343.45	38,662.79
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,684,362.71	912,341.14	8,614,547.00	6,083.87	430,433.34	2,655,358.44	163,465.22

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

Description	008	009	010	011	
STATE PROGRAM NAME	SP ED Infant Discretionary	Workability	Partnership Academy	CA NAT'L Certificated Teacher	TOTAL
RESOURCE CODE	6515	6520	7220	6271	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Carryover	0.00	0.00	0.00		7,406,483.85
2. a. Current Year Award	7,690.00	265,635.00	324,000.00	55,000.00	6,151,598.00
b. Other Adjustments					10,000.00
c. Adj Curr Yr Award					
(sum lines 2a & 2b)	7,690.00	265,635.00	324,000.00	55,000.00	6,161,598.00
3. Required Matching Funds/Other					0.00
4. Total Available Award					
(sum lines 1, 2c, & 3)	7,690.00	265,635.00	324,000.00	55,000.00	13,568,081.85
REVENUES					
5. Unearned Revenue Deferred from Prior Year			81,000.00		2,681,589.49
6. Cash Received in Current Year			243,000.00	55,000.00	14,967,642.52
7. Contributed Matching Funds				13,505.00	13,505.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	324,000.00	68,505.00	17,662,737.01
EXPENDITURES					
9. Donor-Authorized Expenditures	7,690.00	265,635.00	316,058.79	60,722.58	10,611,460.47
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	7,690.00	265,635.00	316,058.79	60,722.58	10,611,460.47
12. Amounts Included in Line 6 above for Prior Year Adjustments					(3,451,890.37)
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(7,690.00)	(265,635.00)	7,941.21	7,782.42	3,599,386.17
a. Unearned Revenue		265,635.00			428,333.50
b. Accounts Payable					0.00
c. Accounts Receivable		172,130.00			531,188.21

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

Description	008	009	010	011	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	7,941.21	(5,722.58)	2,956,621.38
15. If Carryover is allowed, enter line 14 amount here					0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	(93,505.00)	324,000.00	55,000.00	17,752,086.72

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

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

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

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

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

Description	001	002	003	
FEDERAL PROGRAM NAME	ARP CA State Preschool Program	Child Nutrition	Child/Adult Care Food Program	TOTAL
FEDERAL CATALOG NUMBER				
RESOURCE CODE	5059	5310	5320	
REVENUE OBJECT	8290	8520	8520	
LOCAL DESCRIPTION (if any)	FUND 12	FUND 13	FUND 13	
AWARD				
1. Prior Year Restricted				
Ending Balance	16,442.30	28,480,797.21		28,497,239.51
2. a. Current Year Award		19,617,022.79	2,140,765.90	21,757,788.69
b. Other Adjustments				0.00
c. Adj Curr Yr Award				
(sum lines 2a & 2b)	0.00	19,617,022.79	2,140,765.90	21,757,788.69
3. Required Matching Funds/Other				0.00
4. Total Available Award				
(sum lines 1, 2c, & 3)	16,442.30	48,097,820.00	2,140,765.90	50,255,028.20
REVENUES				
5. Cash Received in Current Year		19,522,487.03	2,140,765.90	21,663,252.93
6. Amounts Included in Line 5 for				
Prior Year Adjustments				0.00
7. a. Accounts Receivable				
(line 2c minus lines 5 & 6)	0.00	94,535.76	0.00	94,535.76
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable				
(line 7a minus line 7b)	0.00	94,535.76	0.00	94,535.76
8. Contributed Matching Funds				0.00
9. Total Available				
(sum lines 5, 7c, & 8)	0.00	19,617,022.79	2,140,765.90	21,757,788.69
EXPENDITURES				
10. Donor-Authorized Expenditures	615.57	29,184,977.16	2,095,015.39	31,280,608.12
11. Non Donor-Authorized				
Expenditures				0.00

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

Description	001	002	003	
12. Total Expenditures (line 10 plus line 11)	615.57	29,184,977.16	2,095,015.39	31,280,608.12
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	15,826.73	18,912,842.84	45,750.51	18,974,420.08

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	Expanded Learning Opportunities Program	Student Support and Professional Dev Block Grant	Literacy Coaches and Reading Specialists Block Grant	Educator Effectiveness	Lottery	CA Community Schools Partnership Implementation Grant	Calworks
RESOURCE CODE	2600	6019	6211	6266	6300	6332	6371
REVENUE OBJECT	8590	8590	8590	8590	8560	8590	8590
LOCAL DESCRIPTION (if any)							FUND 11
AWARD							
1. Prior Year Restricted							
Ending Balance	15,227,145.71	7,236,267.00	3,249,379.66	3,279,547.52	2,504,531.03	9,541,556.73	59,001.52
2. a. Current Year Award	26,166,968.00		2,040,462.00		1,700,000.00	6,885,000.00	1,883.00
b. Other Adjustments						382,500.00	
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	26,166,968.00	0.00	2,040,462.00	0.00	1,700,000.00	7,267,500.00	1,883.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	41,394,113.71	7,236,267.00	5,289,841.66	3,279,547.52	4,204,531.03	16,809,056.73	60,884.52
REVENUES							
5. Cash Received in Current Year	23,811,940.88				2,126,792.83	7,267,500.00	1,883.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	2,355,027.12	0.00	2,040,462.00	0.00	(426,792.83)	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	2,355,027.12	0.00	2,040,462.00	0.00	(426,792.83)	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	26,166,968.00	0.00	2,040,462.00	0.00	1,700,000.00	7,267,500.00	1,883.00
EXPENDITURES							
10. Donor-Authorized Expenditures	19,562,995.93	4,862,253.32	598,537.38	3,279,547.52	1,563,346.47	7,758,560.26	0.00
11. Non Donor-Authorized Expenditures							

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

Description	001	002	003	004	005	006	007
12. Total Expenditures (line 10 plus line 11)	19,562,995.93	4,862,253.32	598,537.38	3,279,547.52	1,563,346.47	7,758,560.26	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	21,831,117.78	2,374,013.68	4,691,304.28	0.00	2,641,184.56	9,050,496.47	60,884.52

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

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	Golden State Pathways Program	Adult Ed Program	Special Ed Apportionment	Mental Health Services	SPED Early Intervention Preschool	Arts, Music and Instructional Materials Block Grant	Prop 28 Music in Schools
RESOURCE CODE	6383	6391	6500	6546	6547	6762	6770
REVENUE OBJECT	8590	8590	8311	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)		FUND 11					
AWARD							
1. Prior Year Restricted							
Ending Balance	3,815,305.00	405,806.35	1,390,719.58	708,769.88	4,898,515.58	1,318,943.81	3,879,369.42
2. a. Current Year Award	1,739,307.00	3,360,033.00	24,517,038.60	1,883,102.00	1,409,494.00		4,611,307.00
b. Other Adjustments			132,833.90				
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	1,739,307.00	3,360,033.00	24,649,872.50	1,883,102.00	1,409,494.00	0.00	4,611,307.00
3. Required Matching Funds/Other			94,776,957.79				
4. Total Available Award							
(sum lines 1, 2c, & 3)	5,554,612.00	3,765,839.35	120,817,549.87	2,591,871.88	6,308,009.58	1,318,943.81	8,490,676.42
REVENUES							
5. Cash Received in Current Year	673,290.00	3,360,033.00	22,299,251.23	1,735,545.25	1,281,363.15		4,198,934.17
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	1,066,017.00	0.00	2,350,621.27	147,556.75	128,130.85	0.00	412,372.83
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	1,066,017.00	0.00	2,350,621.27	147,556.75	128,130.85	0.00	412,372.83
8. Contributed Matching Funds			94,737,352.79				
9. Total Available							
(sum lines 5, 7c, & 8)	1,739,307.00	3,360,033.00	119,387,225.29	1,883,102.00	1,409,494.00	0.00	4,611,307.00
EXPENDITURES							
10. Donor-Authorized Expenditures	401,311.15	2,982,543.41	117,499,512.47	2,258,488.07	424,634.95	1,318,943.81	3,780,473.05
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

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

Description	008	009	010	011	012	013	014
(line 10 plus line 11)	401,311.15	2,982,543.41	117,499,512.47	2,258,488.07	424,634.95	1,318,943.81	3,780,473.05
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	5,153,300.85	783,295.94	3,318,037.40	333,383.81	5,883,374.63	0.00	4,710,203.37

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

Description	015	016	017	018	019	020	021
STATE PROGRAM NAME	Dual Enrollment Opportunities	A-G Access Success Grant	A-G Learning Loss Mitigation	Learning Recovery Emergency Grant	Literacy Screeners Grant	Early Education Grant	
RESOURCE CODE	7339	7412	7413	7435	7810	7810	7810
REVENUE OBJECT	8590	8590	5890	8590	8590		
LOCAL DESCRIPTION (if any)					FUND 01	FUND 12	FUND 13
AWARD							
1. Prior Year Restricted							
Ending Balance	447,012.00	353,050.46	20,704.32	13,043,738.87	123,751.00	3,252,281.91	137,083.88
2. a. Current Year Award				1,854,226.00	200,362.00	594,870.00	
b. Other Adjustments				3,691,678.00		(1,330,937.00)	
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	0.00	0.00	5,545,904.00	200,362.00	(736,067.00)	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	447,012.00	353,050.46	20,704.32	18,589,642.87	324,113.00	2,516,214.91	137,083.88
REVENUES							
5. Cash Received in Current Year				1,854,226.00	200,362.00	594,870.00	
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	3,691,678.00	0.00	(1,330,937.00)	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	3,691,678.00	0.00	(1,330,937.00)	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	0.00	0.00	5,545,904.00	200,362.00	(736,067.00)	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	194,307.33	353,050.46	20,704.32	8,119,038.07	119,251.00	18,437.91	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	194,307.33	353,050.46	20,704.32	8,119,038.07	119,251.00	18,437.91	0.00

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

Description	015	016	017	018	019	020	021
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	252,704.67	0.00	0.00	10,470,604.80	204,862.00	2,497,777.00	137,083.88

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

Description	
STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted	
Ending Balance	74,892,481.23
2. a. Current Year Award	76,964,052.60
b. Other Adjustments	2,876,074.90
c. Adj Curr Yr Award	
(sum lines 2a & 2b)	79,840,127.50
3. Required Matching Funds/Other	94,776,957.79
4. Total Available Award	
(sum lines 1, 2c, & 3)	249,509,566.52
REVENUES	
5. Cash Received in Current Year	69,405,991.51
6. Amounts Included in Line 5 for	
Prior Year Adjustments	0.00
7. a. Accounts Receivable	
(line 2c minus lines 5 & 6)	10,434,135.99
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable	
(line 7a minus line 7b)	10,434,135.99
8. Contributed Matching Funds	94,737,352.79
9. Total Available	
(sum lines 5, 7c, & 8)	174,577,480.29
EXPENDITURES	
10. Donor-Authorized Expenditures	175,115,936.88
11. Non Donor-Authorized	
Expenditures	0.00
12. Total Expenditures	
(line 10 plus line 11)	175,115,936.88
RESTRICTED ENDING BALANCE	

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

Description	
13. Current Year (line 4 minus line 10)	74,393,629.64

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

Description	001	002	003	004	005	006	007
LOCAL PROGRAM NAME	Local Grants	Older Adult Ed Program	Misc. Donations Local Resources	Richmond Comm. Foundation	ACCOUNT #1 - LOCAL	Misc. Donations	Nutrition Festival Donation
RESOURCE CODE	9010	9008	9599	9623	9111	9599	9010
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)	FUND 01	FUND 11	FUND 11	FUND 11	FUND 12	FUND 12	FUND 13
AWARD							
1. Prior Year Restricted							
Ending Balance	19,384,679.34	0.00	8,048.19	17,789.55	1,775.45	5,186.79	138,291.81
2. a. Current Year Award	24,709,410.55	252,733.00				1,010.29	9,500.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	24,709,410.55	252,733.00	0.00	0.00	0.00	1,010.29	9,500.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	44,094,089.89	252,733.00	8,048.19	17,789.55	1,775.45	6,197.08	147,791.81
REVENUES							
5. Cash Received in Current Year	24,709,410.55	122,594.67				1,010.29	9,500.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	130,138.33	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	130,138.33	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	24,709,410.55	252,733.00	0.00	0.00	0.00	1,010.29	9,500.00
EXPENDITURES							
10. Donor-Authorized Expenditures	21,839,280.21	122,594.67	3,526.55	0.00	0.00	929.33	52,287.45
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

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

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	21,839,280.21	122,594.67	3,526.55	0.00	0.00	929.33	52,287.45
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	22,254,809.68	130,138.33	4,521.64	17,789.55	1,775.45	5,267.75	95,504.36

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

Description	
LOCAL PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted	
Ending Balance	19,555,771.13
2. a. Current Year Award	24,972,653.84
b. Other Adjustments	0.00
c. Adj Curr Yr Award	
(sum lines 2a & 2b)	24,972,653.84
3. Required Matching Funds/Other	0.00
4. Total Available Award	
(sum lines 1, 2c, & 3)	44,528,424.97
REVENUES	
5. Cash Received in Current Year	24,842,515.51
6. Amounts Included in Line 5 for	
Prior Year Adjustments	0.00
7. a. Accounts Receivable	
(line 2c minus lines 5 & 6)	130,138.33
b. Noncurrent Accounts	
Receivable	0.00
c. Current Accounts Receivable	
(line 7a minus line 7b)	130,138.33
8. Contributed Matching Funds	0.00
9. Total Available	
(sum lines 5, 7c, & 8)	24,972,653.84
EXPENDITURES	
10. Donor-Authorized Expenditures	22,018,618.21
11. Non Donor-Authorized	
Expenditures	0.00
12. Total Expenditures	
(line 10 plus line 11)	22,018,618.21

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

Description	
RESTRICTED ENDING BALANCE	
13. Current Year	
(line 4 minus line 10)	22,509,806.76

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	181,222,043.67	301	0.00	303	181,222,043.67	305	372,811.02	4,887,408.99	307	176,334,634.68	309
2000 - Classified Salaries	81,068,847.22	311	500,596.77	313	80,568,250.45	315	195,686.01	10,713,168.39	317	69,855,082.06	319
3000 - Employee Benefits	126,356,934.33	321	84,030.39	323	126,272,903.94	325	228,591.37	23,786,380.68	327	102,486,523.26	329
4000 - Books, Supplies Equip Replace. (6500)	10,674,366.72	331	33,859.97	333	10,640,506.75	335	681,298.53	3,056,291.34	337	7,584,215.41	339
5000 - Services . . . & 7300 - Indirect Costs	121,498,466.17	341	385,042.85	343	121,113,423.32	345	50,036,716.74	64,592,621.53	347	56,520,801.79	349
TOTAL					519,817,128.13	365	TOTAL			412,781,257.20	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	136,630,169.17	375
2. Salaries of Instructional Aides Per EC 41011.	2100	21,595,324.28	380
3. STRS.	3101 & 3102	35,842,985.47	382
4. PERS.	3201 & 3202	6,325,469.58	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	3,800,036.15	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	24,816,141.01	385
7. Unemployment Insurance.	3501 & 3502	76,000.96	390
8. Workers' Compensation Insurance.	3601 & 3602	4,468,164.78	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	585,574.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		234,139,865.40	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).		138,748.75	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		138,748.75	396
14. TOTAL SALARIES AND BENEFITS.		234,001,116.65	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.		56.69%	
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)	56.69%	
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).	412,781,257.20	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		
Added reductions from qualifying state and federal resources		

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	1,278,907,766.95	374,409,157.05	1,653,316,924.00		79,000,527.55	1,574,316,396.45	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	2,845,000.00	0.00	2,845,000.00		370,000.00	2,475,000.00	
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	333,228,171.00	(20,605,540.00)	312,622,631.00			312,622,631.00	
Total/Net OPEB Liability	292,730,750.00	(40,778,107.00)	251,952,643.00			251,952,643.00	
Compensated Absences Payable	5,357,032.54	32,203,975.46	37,561,008.00			37,561,008.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	1,913,068,720.49	345,229,485.51	2,258,298,206.00	0.00	79,370,527.55	2,178,927,678.45	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	527,562,913.21
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	17,964,657.69
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	574,360.88
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	3,990,836.98
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	453,524.00
4. Other Transfers Out	All	9200	7200-7299	2,270,596.88
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	36,830.10
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				7,326,148.84
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	9,592,172.31
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				511,864,278.99
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)				22,173.43
B. Expenditures per ADA (Line I.E divided by Line II.A)				23,084.58
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.)		504,067,137.75		21,645.33
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)		504,067,137.75		21,645.33
B. Required effort (Line A.2 times 90%)		453,660,423.98		19,480.80
C. Current year expenditures (Line I.E and Line II.B)		511,864,278.99		23,084.58
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)	296,648,724.25		296,648,724.25			300,154,708.73
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	23,213.15		23,213.15			22,066.33
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)	22,066.33		22,066.33	22,369.73		22,369.73
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			22,066.33			22,369.73
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)	550,887.21		550,887.21	536,818.00		536,818.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	3,739.41		3,739.41	3,947.00		3,947.00
4. Secured Roll Taxes (Object 8041)	108,362,008.22		108,362,008.22	94,133,306.00		94,133,306.00
5. Unsecured Roll Taxes (Object 8042)	4,060,923.02		4,060,923.02	3,995,292.00		3,995,292.00
6. Prior Years' Taxes (Object 8043)	(10,816.40)		(10,816.40)	0.00		0.00
7. Supplemental Taxes (Object 8044)	2,889,851.20		2,889,851.20	4,367,303.00		4,367,303.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	21,607,519.42		21,607,519.42	21,496,627.00		21,496,627.00

	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)	8,880,364.64		8,880,364.64	23,671,997.00		23,671,997.00
12. Parcel Taxes (Object 8621)	10,182,731.59		10,182,731.59	10,182,732.00		10,182,732.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	5,641,954.71		5,641,954.71	5,650,432.00		5,650,432.00
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)	162,169,163.02	0.00	162,169,163.02	164,038,454.00	0.00	164,038,454.00
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)	162,169,163.02	0.00	162,169,163.02	164,038,454.00	0.00	164,038,454.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			8,632,636.53			8,753,227.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	16,232,293.56		16,232,293.56	12,820,000.00		12,820,000.00
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)	16,232,293.56	0.00	24,864,930.09	12,820,000.00	0.00	21,573,227.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	221,877,799.00		221,877,799.00	228,693,440.00		228,693,440.00
25. LCFF State Aid - Prior Years (Object 8019)	5,974.00		5,974.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	221,883,773.00	0.00	221,883,773.00	228,693,440.00	0.00	228,693,440.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	514,348,501.27		514,348,501.27	532,468,231.00		532,468,231.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	4,118,775.23		4,118,775.23	3,500,000.00		3,500,000.00

	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)			296,648,724.25			300,154,708.73
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9506			1.0137
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			300,154,708.73			319,328,036.24
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			162,169,163.02			164,038,454.00
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)			2,647,959.60			2,684,367.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			162,850,475.80			176,862,809.24
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			162,850,475.80			176,862,809.24
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])			2,623,686.49			2,255,625.86
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			164,792,849.51			166,294,079.86
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)			160,226,789.31			174,607,183.38
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			164,792,849.51			
b. State Subventions (Line D8)			160,226,789.31			
c. Less: Excluded Appropriations (Line C23)			24,864,930.09			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			300,154,708.73			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			300,154,708.73			319,328,036.24
12. Appropriations Subject to the Limit (Line D9d)			300,154,708.73			

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 18,676,547.64
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) 369,971,277.58

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) 5.05%

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) 20,287,625.93
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 9,417,727.07

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	119,900.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,647,584.18
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	32,472,837.18
9. Carry-Forward Adjustment (Part IV, Line F)	(4,379,508.66)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	28,093,328.52
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	275,575,465.05
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	61,164,715.55
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	59,550,714.78
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	8,184,539.70
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	559,805.83
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)	1,767,407.19
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)	3,268,479.42
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,501,862.71
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)	49,779,825.34
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	1,350,174.27
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,643,345.38
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,042,375.47
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	15,921,690.95
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)	485,310,401.64
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)	6.69%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.79%

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)	32,472,837.18
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	2,021,017.33
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 (8.01%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.01%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.01%) times Part III, Line B19); zero if positive	(4,379,508.66)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(4,379,508.66)
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:	5.79%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-2189754.33) is applied to the current year calculation and the remainder (\$-2189754.33) is deferred to one or more future years:	6.24%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1459836.22) is applied to the current year calculation and the remainder (\$-2919672.44) is deferred to one or more future years:	6.39%
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)	(4,379,508.66)

Approved
indirect
cost rate: 8.01%

Highest
rate used
in any
program: 8.01%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	4,258,353.52	341,187.00	8.01%
01	3010	4,774,697.39	380,104.00	7.96%
01	3182	388,585.11	31,125.00	8.01%
01	3311	30,624.70	391.55	1.28%
01	3385	77,632.56	6,031.44	7.77%
01	3410	316,939.90	25,386.89	8.01%
01	3550	270,209.40	13,510.47	5.00%
01	4035	722,982.72	57,910.00	8.01%
01	4124	354,923.43	17,746.17	5.00%
01	4127	389,571.48	31,204.00	8.01%
01	4201	116,498.47	9,331.00	8.01%
01	4203	598,065.06	47,905.00	8.01%
01	5630	28,492.16	2,282.00	8.01%
01	6010	948,817.24	49,812.91	5.25%
01	6019	4,501,669.59	360,583.73	8.01%
01	6053	395,017.45	31,640.00	8.01%
01	6211	523,329.38	41,918.00	8.01%
01	6266	2,839,517.58	127,743.10	4.50%
01	6332	3,198,955.76	256,236.00	8.01%
01	6383	336,266.70	26,934.99	8.01%
01	6385	402,060.34	8,373.00	2.08%
01	6387	1,019,212.62	81,638.93	8.01%
01	6515	7,421.34	268.66	3.62%
01	6520	245,936.00	19,699.00	8.01%
01	6546	2,090,998.31	167,489.76	8.01%
01	6547	393,144.11	31,490.84	8.01%
01	6762	1,221,131.79	97,812.02	8.01%
01	6770	3,614,260.53	35,525.00	0.98%
01	7220	297,045.96	3,440.00	1.16%
01	7339	173,388.36	13,888.40	8.01%
01	7399	1,019,999.13	81,701.00	8.01%
01	7412	327,410.46	25,640.00	7.83%
01	7413	19,313.32	1,391.00	7.20%
01	7435	7,517,910.07	601,128.00	8.00%
01	9010	17,362,685.74	295,630.06	1.70%
11	6391	2,840,517.53	142,025.88	5.00%
12	5059	569.92	45.65	8.01%

12	6127	5,632.69	451.18	8.01%
12	7810	17,070.56	1,367.35	8.01%
13	5310	13,896,695.98	841,605.47	6.06%
13	5320	1,972,707.52	122,307.87	6.20%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		2,504,531.03	2,504,531.03
2. State Lottery Revenue	8560	4,793,618.46		2,126,792.83	6,920,411.29
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)		4,793,618.46	0.00	4,631,323.86	9,424,942.32
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		550,564.77	550,564.77
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	4,793,618.46			4,793,618.46
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			1,012,781.70	1,012,781.70
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		4,793,618.46	0.00	1,563,346.47	6,356,964.93
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	3,067,977.39	3,067,977.39
D. COMMENTS:					
Items recorded in object 5800 are for online software licensing that accompany instructional materials. All costs are in compliance with Education Code Section 60010(h).					

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

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	254,749.14	682.49	255,431.63	17,990.95		273,422.58
1110	Regular Education, K-12	268,212,926.83	46,792,963.35	315,005,890.18	22,186,970.60		337,192,860.78
3100	Alternative Schools	2,206,525.71	186,139.81	2,392,665.52	168,523.83		2,561,189.35
3200	Continuation Schools	2,871,062.95	425,931.55	3,296,994.50	232,218.90		3,529,213.40
3300	Independent Study Centers	3,386,516.26	175,798.05	3,562,314.31	250,906.30		3,813,220.61
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	1,769.47	0.00	1,769.47	124.63		1,894.10
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	5,844,785.52	19,553.45	5,864,338.97	413,045.98		6,277,384.95
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	1,635,777.91	6,415.43	1,642,193.34	115,665.44		1,757,858.78
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	142,972,010.70	9,638,693.31	152,610,704.01	10,748,907.59		163,359,611.60
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	36,830.10	0.00	36,830.10	2,594.07		39,424.17
8100	Community Services	574,360.88	0.00	574,360.88	40,454.25		614,815.13
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					21,009.58	21,009.58
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					4,266,418.83	4,266,418.83
----	Other Outgo					2,724,120.88	2,724,120.88
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		42,461.28	42,461.28	2,207,752.25		2,250,213.53
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,119,745.06)		(1,119,745.06)
----	Total General Fund and Charter Schools Funds Expenditures	427,997,315.47	57,288,638.72	485,285,954.19	35,265,409.73	7,011,549.29	527,562,913.21

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	254,749.14	0.00	0.00	0.00			0.00	0.00	254,749.14
1110	Regular Education, K-12	167,272,226.60	12,772,461.88	7,073,238.00	32,181,904.23	16,308,886.64	0.00	27,006,468.06			5,597,741.42	0.00	268,212,926.83
3100	Alternative Schools	1,680,878.59	0.00	0.00	387,937.05	137,710.07	0.00	0.00			0.00	0.00	2,206,525.71
3200	Continuation Schools	1,510,889.11	15,571.89	72,030.65	880,166.69	103,865.43	0.00	4,142.38			284,396.80	0.00	2,871,062.95
3300	Independent Study Centers	2,828,079.17	27,939.17	0.00	514,911.78	0.00	0.00	15,586.14			0.00	0.00	3,386,516.26
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	1,769.47	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,769.47
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	4,487,993.60	881,753.92	0.00	116,269.95	355,700.84	0.00	2,000.00			1,067.21	0.00	5,844,785.52
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	541,889.18	543,547.48	26,255.86	0.00	523,540.69	0.00	0.00			544.70	0.00	1,635,777.91
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	102,409,633.73	6,367,581.61	8,752.32	47,047.57	27,997,193.25	6,138,413.29	0.00			3,388.93	0.00	142,972,010.70
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	36,830.10	0.00	0.00	0.00	0.00	36,830.10
8100	Community Services		0.00	0.00	0.00	0.00	0.00		574,360.88	0.00	0.00	0.00	574,360.88
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		280,733,359.45	20,608,855.95	7,180,276.83	34,382,986.41	45,426,896.92	6,138,413.29	27,065,026.68	574,360.88	0.00	5,887,139.06	0.00	427,997,315.47

* 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	682.49	0.00	0.00	682.49
1110	Regular Education, K-12	981,255.20	45,811,708.15	0.00	46,792,963.35
3100	Alternative Schools	8,804.17	177,335.64	0.00	186,139.81
3200	Continuation Schools	12,148.38	413,783.17	0.00	425,931.55
3300	Independent Study Centers	13,240.38	162,557.67	0.00	175,798.05
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	19,553.45	0.00	0.00	19,553.45
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	6,415.43	0.00	0.00	6,415.43
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	581,293.47	0.00	9,057,399.84	9,638,693.31
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	22,905.85	0.00	22,905.85
- -	Child Development (Fund 12)	4,777.46	0.00	0.00	4,777.46
- -	Cafeteria (Funds 13 and 61)	0.00	14,777.97	0.00	14,777.97
Total Allocated Support Costs		1,628,170.43	46,603,068.45	9,057,399.84	57,288,638.72

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

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,767,407.19
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	119,900.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	23,556,105.35
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	10,941,742.25
5	Total Central Administration Costs in General Fund and Charter Schools Funds	36,385,154.79
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	427,997,315.47
2	Total Allocated Costs (from Form PCR, Column 2, Total)	57,288,638.72
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	485,285,954.19
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	3,643,345.38
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	3,042,375.47
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	24,617,014.76
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	31,302,735.61
D.	Total Direct Charged and Allocated Costs (B3 + C5)	516,588,689.80
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	7.04%

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)	21,009.58				21,009.58
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			4,266,418.83		4,266,418.83
Other Outgo (Objects 1000 - 7999)				2,724,120.88	2,724,120.88
Total Other Costs	21,009.58	0.00	4,266,418.83	2,724,120.88	7,011,549.29

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100- 3199 & 3900)	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	1,635,373.51	0.00	(10,658.41)	3,455.32	46,603,068.46	0.00	9,057,399.84
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
0001 Pre-Kindergarten	1.00		1.00	1.00	0.00		0.00
1110 Regular Education, K-12	1,437.75		1,437.75	1,437.75	3,100.00		0.00
3100 Alternative Schools	12.90		12.90	12.90	12.00		0.00
3200 Continuation Schools	17.80		17.80	17.80	28.00		0.00
3300 Independent Study Centers	19.40		19.40	19.40	11.00		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	28.65		28.65	28.65	0.00		0.00
4110 Regular Education, Adult	0.00		0.00	0.00	0.00		0.00
4620 Adult Correctional Education	0.00		0.00	0.00	0.00		0.00
4630 Adult Career Technical Education	0.00		0.00	0.00	0.00		0.00
4760 Bilingual	9.40		9.40	9.40	0.00		0.00
4850 Migrant Education	0.00		0.00	0.00	0.00		0.00
5000-5999 Special Education (allocated to 5001)	851.72		851.72	851.72	0.00		893.00
6000 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	0.00		0.00	0.00	0.00		0.00
8500 Child Care and Development Services	0.00		0.00	0.00	0.00		0.00
Other Funds							
-- Adult Education (Fund 11)					1.55		
-- Child Development (Fund 12)	7.00		7.00	7.00	0.00		0.00
-- Cafeteria (Funds 13 & 61)					1.00		
C. Total Allocation Factors	2,385.62	0.00	2,385.62	2,385.62	3,153.55	0.00	893.00

Description	2025-26 Actual	2026-27 Budget	% Diff.
SELPA Name: (AZ)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	22,018,265.80	36,348,262.00	65.08%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	22,018,265.80	36,348,262.00	65.08%
B. Program Specialist/Regionalized Services Apportionment	571,837.93	574,837.00	0.52%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment	649,361.02	844,712.00	30.08%
E. Out of Home Care Apportionment	324,171.00	324,171.00	0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	23,563,635.75	38,091,982.00	61.66%
I. Federal IDEA Local Assistance Grants - Preschool			0.00%
J. Federal IDEA - Section 619 Preschool	324,171.00	324,171.00	0.00%
K. Other Federal Discretionary Grants			0.00%
L. Other Adjustments			0.00%
M. Total SELPA Revenues (Sum lines H through L)	23,887,806.75	38,416,153.00	60.82%
II. ALLOCATION TO SELPA MEMBERS			
West Contra Costa Unified (AZ00)	23,887,806.75	38,416,153.00	60.8%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)	23,887,806.75	38,416,153.00	60.82%
Preparer Name: Cherryl Valenzuela			
Title: Fiscal Project Analyst			
Phone: (510) 307-4539			

West Contra Costa Unified
Contra Costa County

Unaudited Actuals
2025-26
General Fund
Special Education Revenue Allocations
Setup

07 61796 0000000
Form SEAS
G8AKGASR1B(2025-26)

Current LEA:	07-61796-0000000 West Contra Costa Unified	
Selected SELPA:	AZ	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		
ID	SELPA-TITLE	DATE APPROVED
AZ	West Contra Costa Unified	(from Form SEA)

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								3,768.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	5,707,435.41	0.00	1,240,116.77	525,425.84	4,761,120.63	31,025,472.07		43,259,570.72
2000-2999	Classified Salaries	2,189,572.67	0.00	696,667.20	180,727.43	2,667,626.05	22,655,572.23		28,390,165.58
3000-3999	Employee Benefits	3,781,486.29	0.00	897,206.35	340,570.08	3,652,875.87	26,323,148.56		34,995,287.15
4000-4999	Books and Supplies	38,914.01	0.00	0.00	9,179.83	393,744.23	148,609.71		590,447.78
5000-5999	Services and Other Operating Expenditures	6,470,129.67	0.00	0.00	365.74	196,889.87	29,069,154.19		35,736,539.47
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	18,187,538.05	0.00	2,833,990.32	1,056,268.92	11,672,256.65	109,221,956.76	0.00	142,972,010.70
7310	Transfers of Indirect Costs	284,695.31	0.00	0.00	0.00	0.00	0.00		284,695.31
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	9,638,693.31						(8,836,109.00)	802,584.31
	Total Indirect Costs and PCR Allocations	9,923,388.62	0.00	0.00	0.00	0.00	0.00	(8,836,109.00)	1,087,279.62
	TOTAL COSTS	28,110,926.67	0.00	2,833,990.32	1,056,268.92	11,672,256.65	109,221,956.76	(8,836,109.00)	144,059,290.32
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	28,018.18	0.00	0.00	0.00	108,867.50	374,695.10		511,580.78
2000-2999	Classified Salaries	12,375.16	0.00	0.00	0.00	42,103.75	2,666,172.05		2,720,650.96
3000-3999	Employee Benefits	3,782.05	0.00	0.00	0.00	63,200.74	1,701,704.52		1,768,687.31
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	20,262.95	22,143.62		42,406.57
5000-5999	Services and Other Operating Expenditures	865.24	0.00	0.00	0.00	172,587.94	2,858,943.09		3,032,396.27
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	45,040.63	0.00	0.00	0.00	407,022.88	7,623,658.38	0.00	8,075,721.89
7310	Transfers of Indirect Costs	25,778.44	0.00	0.00	0.00	0.00	0.00		25,778.44
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	25,778.44	0.00	0.00	0.00	0.00	0.00	0.00	25,778.44
	TOTAL BEFORE OBJECT 8980	70,819.07	0.00	0.00	0.00	407,022.88	7,623,658.38	0.00	8,101,500.33
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								8,101,500.33

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

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	5,679,417.23	0.00	1,240,116.77	525,425.84	4,652,253.13	30,650,776.97			42,747,989.94	
2000-2999	Classified Salaries	2,177,197.51	0.00	696,667.20	180,727.43	2,625,522.30	19,989,400.18			25,669,514.62	
3000-3999	Employee Benefits	3,777,704.24	0.00	897,206.35	340,570.08	3,589,675.13	24,621,444.04			33,226,599.84	
4000-4999	Books and Supplies	38,914.01	0.00	0.00	9,179.83	373,481.28	126,466.09			548,041.21	
5000-5999	Services and Other Operating Expenditures	6,469,264.43	0.00	0.00	365.74	24,301.93	26,210,211.10			32,704,143.20	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
	Total Direct Costs	18,142,497.42	0.00	2,833,990.32	1,056,268.92	11,265,233.77	101,598,298.38	0.00		134,896,288.81	
7310	Transfers of Indirect Costs	258,916.87	0.00	0.00	0.00	0.00	0.00			258,916.87	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
PCRA	Program Cost Report Allocations	9,638,693.31							(8,836,109.00)		802,584.31
	Total Indirect Costs and PCR Allocations	9,897,610.18	0.00	0.00	0.00	0.00	0.00	(8,836,109.00)		1,061,501.18	
	TOTAL BEFORE OBJECT 8980	28,040,107.60	0.00	2,833,990.32	1,056,268.92	11,265,233.77	101,598,298.38	(8,836,109.00)		135,957,789.99	
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										0.00
	TOTAL COSTS										135,957,789.99
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)											
1000-1999	Certificated Salaries	673,486.30	0.00	0.00	151,437.23	505,989.57	1,709,160.51			3,040,073.61	
2000-2999	Classified Salaries	155,146.87	0.00	0.00	0.00	63,906.40	1,155.20			220,208.47	
3000-3999	Employee Benefits	313,286.92	0.00	0.00	47,655.60	247,797.73	611,208.34			1,219,948.59	
4000-4999	Books and Supplies	23,237.91	0.00	0.00	0.00	0.00	2,264.60			25,502.51	
5000-5999	Services and Other Operating Expenditures	6,105,450.43	0.00	0.00	0.00	1,200.00	95,501.41			6,202,151.84	
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	7,270,608.43	0.00	0.00	199,092.83	818,893.70	2,419,290.06	0.00		10,707,885.02	
7310	Transfers of Indirect Costs	33,937.17	0.00	0.00	0.00	0.00	0.00			33,937.17	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
	Total Indirect Costs	33,937.17	0.00	0.00	0.00	0.00	0.00	0.00		33,937.17	
	TOTAL BEFORE OBJECT 8980	7,304,545.60	0.00	0.00	199,092.83	818,893.70	2,419,290.06	0.00		10,741,822.19	
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										0.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								94,378,786.08
	TOTAL COSTS								105,120,608.27

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

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

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	135,125,141.34	341,840.72
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)	135,125,141.34	341,840.72

C. Unduplicated Pupil Count		
1.	Enter the unduplicated pupil count reported in 2024-25 Report SEMA, 2024-25 Expenditures by LEA (LE-CY) worksheet	3,745.00
2.	Enter any adjustments not included in Line C1 (explain below)	
3.	2024-25 Unduplicated Pupil Count, Adjusted for 2025-26 MOE Calculation (Line C1 plus Line C2)	3,745.00

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

07 61796 0000000
Report SEMA
G8AKGASR1B(2025-26)

SELPA: West Contra Costa Unified (AZ)

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.

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

SELPA:

West Contra Costa Unified (AZ)

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)	6,821,314.00		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)	6,886,703.00		
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)	324,171.00		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	1,071,822.75 (b)		

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	0.00 (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).			

THIS SECTION IS NOT APPLICABLE!

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)	1,071,822.75 (f)		

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

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

SELPA: West Contra Costa Unified (AZ)

SECTION 3

		Column A	Column B	Column C
		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	144,059,290.32		
	b. Less: Expenditures paid from federal sources	8,101,500.33		
	c. Expenditures paid from state and local sources	135,957,789.99	135,125,141.34	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		135,125,141.34	
	Less: Exempt reduction(s) for SECTION1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	135,957,789.99	135,125,141.34	832,648.65
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	144,059,290.32		
	b. Less: Expenditures paid from federal sources	8,101,500.33		
	c. Expenditures paid from state and local sources	135,957,789.99	135,125,141.34	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		135,125,141.34	
	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	135,957,789.99	135,125,141.34	
	d. Special education unduplicated pupil count	3,768.00	3,745.00	

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

SELPA: West Contra Costa Unified (AZ)

e. Per capita state and local expenditures (Test2c/Test2d)

36,082.22

36,081.48

.74

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

B. LOCAL EXPENDITURES ONLY METHOD

		Actual	Comparison	
		FY 2025-26	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	105,120,608.27	103,756,377.84	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		103,756,377.84	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	105,120,608.27	103,756,377.84	1,364,230.43

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	Comparison	
		FY 2025-26	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	105,120,608.27	103,756,377.84	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		103,756,377.84	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	105,120,608.27	103,756,377.84	
	b. Special education unduplicated pupil count	3,768.00	3,745.00	
	c. Per capita local expenditures (Test4a/Test4b)	27,898.25	27,705.31	192.94

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.

Jeff Carter

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

SELPA:

West Contra Costa Unified (AZ)

Object Code	Description	West Contra Costa Unified (AZ00)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources				
1000-1999	Certificated Salaries	41,097,559.49		41,097,559.49
2000-2999	Classified Salaries	28,408,837.95		28,408,837.95
3000-3999	Employee Benefits	30,302,630.55		30,302,630.55
4000-4999	Books and Supplies	1,168,020.81		1,168,020.81
5000-5999	Services and Other Operating Expenditures	30,855,062.93		30,855,062.93
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	131,832,111.73	0.00	131,832,111.73
7310	Transfers of Indirect Costs	506,526.01		506,526.01
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	506,526.01	0.00	506,526.01
	TOTAL COSTS	132,338,637.74	0.00	132,338,637.74
EXPENDITURES - Paid from State and Local Sources				
1000-1999	Certificated Salaries	40,585,978.71		40,585,978.71
2000-2999	Classified Salaries	25,648,594.99		25,648,594.99
3000-3999	Employee Benefits	28,529,523.64		28,529,523.64
4000-4999	Books and Supplies	1,125,614.24		1,125,614.24
5000-5999	Services and Other Operating Expenditures	27,628,840.16		27,628,840.16
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	123,518,551.74	0.00	123,518,551.74
7310	Transfers of Indirect Costs	480,747.57		480,747.57
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	480,747.57	0.00	480,747.57
	TOTAL BEFORE OBJECT 8980	123,999,299.31	0.00	123,999,299.31
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00

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

SELPA:

West Contra Costa Unified (AZ)

Object Code	Description	West Contra Costa Unified (AZ00)	Adjustments*	Total
TOTAL COSTS		123,999,299.31	0.00	123,999,299.31
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries	878,062.38		878,062.38
2000-2999	Classified Salaries	199,288.84		199,288.84
3000-3999	Employee Benefits	385,982.39		385,982.39
4000-4999	Books and Supplies	603,075.54		603,075.54
5000-5999	Services and Other Operating Expenditures	1,137,497.80		1,137,497.80
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	3,203,906.95	0.00	3,203,906.95
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	3,203,906.95	0.00	3,203,906.95
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	3,203,906.95	0.00	3,203,906.95
UNDUPLICATED PUPIL COUNT		3,910.00		3,910.00

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									3,910.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	6,661,700.00	0.00	1,028,322.00	349,881.00	5,440,592.00	32,033,481.00		45,513,976.00
2000-2999	Classified Salaries	2,494,550.00	0.00	336,955.00	196,295.00	3,665,013.00	24,855,688.00		31,548,501.00
3000-3999	Employee Benefits	4,474,411.00	0.00	757,947.00	307,716.00	3,936,669.15	30,731,152.55		40,207,895.70
4000-4999	Books and Supplies	201,000.00	0.00	0.00	14,746.00	410,399.00	860,185.00		1,486,330.00
5000-5999	Services and Other Operating Expenditures	4,125,614.00	0.00	0.00	800.00	167,029.00	25,341,091.00		29,634,534.00
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	17,957,275.00	0.00	2,123,224.00	869,438.00	13,619,702.15	113,821,597.55	0.00	148,391,236.70
7310	Transfers of Indirect Costs	172,267.00	0.00	0.00	0.00	0.00	0.00		172,267.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	172,267.00	0.00	0.00	0.00	0.00	0.00	0.00	172,267.00
	TOTAL COSTS	18,129,542.00	0.00	2,123,224.00	869,438.00	13,619,702.15	113,821,597.55	0.00	148,563,503.70
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	6,661,700.00	0.00	1,028,322.00	349,881.00	5,324,098.00	31,772,607.00		45,136,608.00
2000-2999	Classified Salaries	2,494,550.00	0.00	336,955.00	196,295.00	3,623,485.00	21,667,680.00		28,318,965.00
3000-3999	Employee Benefits	4,474,411.00	0.00	757,947.00	307,716.00	3,871,229.15	28,384,334.55		37,795,637.70
4000-4999	Books and Supplies	201,000.00	0.00	0.00	14,746.00	385,399.00	818,095.00		1,419,240.00
5000-5999	Services and Other Operating Expenditures	4,125,614.00	0.00	0.00	800.00	27,500.00	23,677,223.00		27,831,137.00
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	17,957,275.00	0.00	2,123,224.00	869,438.00	13,231,711.15	106,319,939.55	0.00	140,501,587.70
7310	Transfers of Indirect Costs	136,697.00	0.00	0.00	0.00	0.00	0.00		136,697.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	136,697.00	0.00	0.00	0.00	0.00	0.00	0.00	136,697.00
	TOTAL BEFORE OBJECT 8980	18,093,972.00	0.00	2,123,224.00	869,438.00	13,231,711.15	106,319,939.55	0.00	140,638,284.70

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								2,187.00
	TOTAL COSTS								140,640,471.70
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	1,461,769.00	0.00	0.00	128,347.00	144,374.00	1,492,631.00		3,227,121.00
2000-2999	Classified Salaries	156,363.00	0.00	0.00	0.00	0.00	0.00		156,363.00
3000-3999	Employee Benefits	638,764.00	0.00	0.00	34,825.00	68,522.00	574,594.00		1,316,705.00
4000-4999	Books and Supplies	186,000.00	0.00	0.00	0.00	0.00	643,740.00		829,740.00
5000-5999	Services and Other Operating Expenditures	4,116,614.00	0.00	0.00	0.00	0.00	60,000.00		4,176,614.00
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	6,559,510.00	0.00	0.00	163,172.00	212,896.00	2,770,965.00	0.00	9,706,543.00
7310	Transfers of Indirect Costs	17,883.00	0.00	0.00	0.00	0.00	0.00		17,883.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	17,883.00	0.00	0.00	0.00	0.00	0.00	0.00	17,883.00
	TOTAL BEFORE OBJECT 8980	6,577,393.00	0.00	0.00	163,172.00	212,896.00	2,770,965.00	0.00	9,724,426.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								2,187.00
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)								95,407,271.00
	TOTAL COSTS								105,133,884.00

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								3,910.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	5,707,435.41	0.00	1,240,116.77	525,425.84	4,761,120.63	31,025,472.07		43,259,570.72
2000-2999	Classified Salaries	2,189,572.67	0.00	696,667.20	180,727.43	2,667,626.05	22,655,572.23		28,390,165.58
3000-3999	Employee Benefits	3,781,486.29	0.00	897,206.35	340,570.08	3,652,875.87	26,323,148.56		34,995,287.15
4000-4999	Books and Supplies	38,914.01	0.00	0.00	9,179.83	393,744.23	148,609.71		590,447.78
5000-5999	Services and Other Operating Expenditures	6,470,129.67	0.00	0.00	365.74	196,889.87	29,069,154.19		35,736,539.47
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	18,187,538.05	0.00	2,833,990.32	1,056,268.92	11,672,256.65	109,221,956.76	0.00	142,972,010.70
7310	Transfers of Indirect Costs	284,695.31	0.00	0.00	0.00	0.00	0.00		284,695.31
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	9,638,693.31							9,638,693.31
	Total Indirect Costs	284,695.31	0.00	0.00	0.00	0.00	0.00	0.00	284,695.31
	TOTAL COSTS	18,472,233.36	0.00	2,833,990.32	1,056,268.92	11,672,256.65	109,221,956.76	0.00	143,256,706.01
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)								
1000-1999	Certificated Salaries	28,018.18	0.00	0.00	0.00	108,867.50	374,695.10		511,580.78
2000-2999	Classified Salaries	12,375.16	0.00	0.00	0.00	42,103.75	2,666,172.05		2,720,650.96
3000-3999	Employee Benefits	3,782.05	0.00	0.00	0.00	63,200.74	1,701,704.52		1,768,687.31
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	20,262.95	22,143.62		42,406.57
5000-5999	Services and Other Operating Expenditures	865.24	0.00	0.00	0.00	172,587.94	2,858,943.09		3,032,396.27
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	45,040.63	0.00	0.00	0.00	407,022.88	7,623,658.38	0.00	8,075,721.89
7310	Transfers of Indirect Costs	25,778.44	0.00	0.00	0.00	0.00	0.00		25,778.44
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	25,778.44	0.00	0.00	0.00	0.00	0.00	0.00	25,778.44
	TOTAL BEFORE OBJECT 8980	70,819.07	0.00	0.00	0.00	407,022.88	7,623,658.38	0.00	8,101,500.33

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								8,101,500.33
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	5,679,417.23	0.00	1,240,116.77	525,425.84	4,652,253.13	30,650,776.97		42,747,989.94
2000-2999	Classified Salaries	2,177,197.51	0.00	696,667.20	180,727.43	2,625,522.30	19,989,400.18		25,669,514.62
3000-3999	Employee Benefits	3,777,704.24	0.00	897,206.35	340,570.08	3,589,675.13	24,621,444.04		33,226,599.84
4000-4999	Books and Supplies	38,914.01	0.00	0.00	9,179.83	373,481.28	126,466.09		548,041.21
5000-5999	Services and Other Operating Expenditures	6,469,264.43	0.00	0.00	365.74	24,301.93	26,210,211.10		32,704,143.20
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	18,142,497.42	0.00	2,833,990.32	1,056,268.92	11,265,233.77	101,598,298.38	0.00	134,896,288.81
7310	Transfers of Indirect Costs	258,916.87	0.00	0.00	0.00	0.00	0.00		258,916.87
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	9,638,693.31							9,638,693.31
	Total Indirect Costs	258,916.87	0.00	0.00	0.00	0.00	0.00	0.00	258,916.87
	TOTAL BEFORE OBJECT 8980	18,401,414.29	0.00	2,833,990.32	1,056,268.92	11,265,233.77	101,598,298.38	0.00	135,155,205.68
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								135,155,205.68
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	673,486.30	0.00	0.00	151,437.23	505,989.57	1,709,160.51		3,040,073.61
2000-2999	Classified Salaries	155,146.87	0.00	0.00	0.00	63,906.40	1,155.20		220,208.47
3000-3999	Employee Benefits	313,286.92	0.00	0.00	47,655.60	247,797.73	611,208.34		1,219,948.59
4000-4999	Books and Supplies	23,237.91	0.00	0.00	0.00	0.00	2,264.60		25,502.51
5000-5999	Services and Other Operating Expenditures	6,105,450.43	0.00	0.00	0.00	1,200.00	95,501.41		6,202,151.84
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	7,270,608.43	0.00	0.00	199,092.83	818,893.70	2,419,290.06	0.00	10,707,885.02

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
7310	Transfers of Indirect Costs	33,937.17	0.00	0.00	0.00	0.00	0.00		33,937.17
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	33,937.17	0.00	0.00	0.00	0.00	0.00	0.00	33,937.17
	TOTAL BEFORE OBJECT 8980	7,304,545.60	0.00	0.00	199,092.83	818,893.70	2,419,290.06	0.00	10,741,822.19
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								94,378,786.08
	TOTAL COSTS								105,120,608.27

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

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

SELPA: West Contra Costa Unified (AZ)

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)

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

SELPA: West Contra Costa Unified (AZ)

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

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

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	6,821,314.00		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	6,821,314.00		
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)	324,171.00		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	1,071,822.75 (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).			

THIS SECTION IS NOT APPLICABLE!

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)	1,071,822.75 (f)		

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

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

SELPA: West Contra Costa Unified (AZ)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

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

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

Column A	Column B	Column C
Budgeted Amounts (LB-B Worksheet) FY 2026-27	Actual Expenditures Comparison Year 2025-26	Difference (A - B)
148,563,503.70		
7,923,032.00		
140,640,471.70	135,957,789.99	
	0.00	
	135,957,789.99	
	0.00	
	0.00	
140,640,471.70	135,957,789.99	4,682,681.71

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

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources

Budgeted Amounts FY 2026-27	Comparison Year 2025-26	Difference
148,563,503.70		
7,923,032.00		

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

SELPA:

West Contra Costa Unified (AZ)

c. Expenditures paid from state and local sources	140,640,471.70	135,957,789.99	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		135,957,789.99	
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	140,640,471.70	135,957,789.99	
d. Special education unduplicated pupil count	3,910.00	3,910.00	
e. Per capita state and local expenditures (Test2c/Test2d)	35,969.43	34,771.81	1,197.62

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

B. LOCAL EXPENDITURES ONLY METHOD

		Budget	Comparison Year	
		FY 2026-27	2025-26	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	105,133,884.00	105,120,608.27	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		105,120,608.27	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	105,133,884.00	105,120,608.27	13,275.73

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

		Budget	Comparison Year	
		FY 2026-27	2025-26	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	105,133,884.00	105,120,608.27	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		105,120,608.27	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	

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

SELPA:

West Contra Costa Unified (AZ)

Net expenditures paid from local sources	105,133,884.00	105,120,608.27	
b. Special education unduplicated pupil count	3,910.00	3,910.00	
c. Per capita local expenditures (Test4a/Test4b)	26,888.46	26,885.07	3.40

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.

Jeff Carter

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Title

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Email Address

SELPA:

West Contra Costa Unified (AZ)

Object Code	Description	West Contra Costa Unified (AZ00)	Adjustments*	Total
TOTAL BUDGET - All Sources				
1000-1999	Certificated Salaries	44,615,543.00		44,615,543.00
2000-2999	Classified Salaries	31,641,474.00		31,641,474.00
3000-3999	Employee Benefits	36,538,165.00		36,538,165.00
4000-4999	Books and Supplies	1,591,175.00		1,591,175.00
5000-5999	Services and Other Operating Expenditures	33,235,914.00		33,235,914.00
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	147,622,271.00	0.00	147,622,271.00
7310	Transfers of Indirect Costs	330,951.00		330,951.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	330,951.00	0.00	330,951.00
	TOTAL COSTS	147,953,222.00	0.00	147,953,222.00
BUDGET - State and Local Sources				
1000-1999	Certificated Salaries	43,477,294.00		43,477,294.00
2000-2999	Classified Salaries	28,384,865.00		28,384,865.00
3000-3999	Employee Benefits	34,023,313.00		34,023,313.00
4000-4999	Books and Supplies	1,470,637.00		1,470,637.00
5000-5999	Services and Other Operating Expenditures	32,113,991.00		32,113,991.00
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	139,470,100.00	0.00	139,470,100.00
7310	Transfers of Indirect Costs	330,951.00		330,951.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	330,951.00	0.00	330,951.00
	TOTAL BEFORE OBJECT 8980	139,801,051.00	0.00	139,801,051.00

SELPA:

West Contra Costa Unified (AZ)

Object Code	Description	West Contra Costa Unified (AZ00)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	139,801,051.00	0.00	139,801,051.00
BUDGET - Local Sources				
1000-1999	Certificated Salaries	1,557,772.00		1,557,772.00
2000-2999	Classified Salaries	222,263.00		222,263.00
3000-3999	Employee Benefits	739,667.00		739,667.00
4000-4999	Books and Supplies	905,743.00		905,743.00
5000-5999	Services and Other Operating Expenditures	1,291,711.00		1,291,711.00
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	4,717,156.00	0.00	4,717,156.00
7310	Transfers of Indirect Costs	212,195.00		212,195.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	212,195.00	0.00	212,195.00
	TOTAL BEFORE OBJECT 8980	4,929,351.00	0.00	4,929,351.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	4,929,351.00	0.00	4,929,351.00
UNDUPLICATED PUPIL COUNT		3,910.00		3,910.00

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	270,175.63	0.00	0.00	(1,119,745.06)				
Other Sources/Uses Detail					12,701,312.00	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	153,967.54	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	1,864.18	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	(270,175.63)	963,913.34	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	12,701,312.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					(12.14)	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	(12.14)		
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		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	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								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	270,175.63	(270,175.63)	1,119,745.06	(1,119,745.06)	12,701,299.86	12,701,299.86	0.00	0.00