



UNAUDITED ACTUALS



2025-2026

Board Meeting
SEPTEMBER 10, 2026

BOARD OF EDUCATION

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Adriana Quiñónes, Vice President
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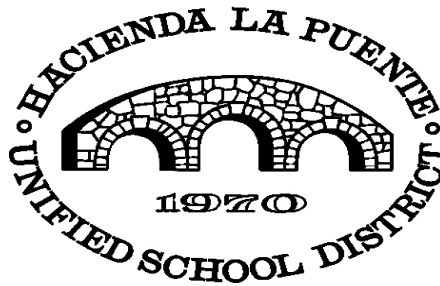
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Hacienda La Puente Unified School District

2025-26 Unaudited Actuals



PURPOSE:

In compliance with the provisions of Education Code Section 42100, which states “On or before September 15, the governing board of each school district shall approve, in a format prescribed by the Superintendent of Public Instruction, an annual statement of all receipts and expenditures of the district for the preceding fiscal year and shall file the statement, along with the statement received pursuant to subdivision (b), with the county superintendent of schools”, each District Superintendent is required to prepare and submit the District’s Unaudited Actuals Financial Report to the Governing Board. The Board shall approve the report and send it to the Los Angeles County Office of Education (County Office) on or before September 15 every year. The County Superintendent shall verify the accuracy of the District’s Financial Report and shall transmit a copy to the State Superintendent of Public Instruction.

The official fund statement and supplemental forms out of the State of California’s Standardized Account Code Structure (SACS) software are all included in this report along with a summary and analysis.

EXECUTIVE SUMMARY:

The District ended the year in a financial position that is an improvement over the originally projected Adopted Budget and the Estimated Actuals. Total revenues in the District General Fund were \$312,942,307 with \$81,558,624 coming from restricted resources. Total expenditures in the District General Fund were \$318,758,046 with \$133,915,193 coming from restricted programs.

The District's fiscal year operations increase unrestricted reserves by \$7,717,746 which is more than the projections as of our Estimated Actuals of \$1,521,896. The District is required to report our funds at fair market value since our funds are deposited in the County Treasury in an investment pool. Fair market value adjustment for the District General Fund was \$4,130,737 in 2025-26.

Unrestricted reserves at the end of 2025-26 are \$75,862,455, of which \$2,518,861 of that balance is categorized as non-spendable, as it is our warehouse inventory, prepaid items, and revolving cash fund. As part of the 2025-26 budget adoption process, the district committed excess reserves for various facilities related projects, technology infrastructure, transportation vehicle replacement, textbook adoptions, and instructional supports. These commitments were made in response to the reserve limit being enacted due to the State's contribution to the "rainy day fund". The District continues to maintain the required reserve balance.

The highlights of the District financials statement are as follows:

- The District reallocated General Fund and Deferred Maintenance Fund expenditures to the Bond Fund. The expenditures were reviewed and approved by bond counsel, as well as received approval from our external district auditors, and LACOE.
- As inflation rose throughout the year, we had a decrease in interest percentage on funds in the county treasury. The interest earned was lower than previously projected.
- Attendance continues to decline. Attendance figures reported at the Second Principal Apportionment Certification were an Average Daily Attendance (ADA) amount of 14,250 which is 228 units less than the prior year. ADA calculations take the daily attendance counts and computes an average of student's attendance at school each year.
- The benefits cap continues at the rate of \$12,900 per full time equivalent employee.
- The District continues to set aside funding for on-going projects and maintenance projects at various school sites.

- The District ended the fiscal year with a positive fund balance in all funds as required by state law. There was sufficient reserve balance to meet the State's minimum reserve requirement.

The District is in a stable fiscal position at the current time. The reallocated expenditures to the Bond Fund, the increase in funding from the state, coupled with the revised LCFF calculation, has allowed the district to stabilize its position. However, we must continue to budget conservatively and plan wisely over the next few years as we see our ADA realize its decline.

CONCLUSION:

The District's independent auditors will verify the 2025-26 unaudited actuals data and issue a report on their opinion, including any material findings, prior to December 15, 2026. Staff recommends the Board of Education to certify the 2025-26 Unaudited Actuals Financial Report at the Regular Board Meeting dated September 10, 2026.

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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	55.22%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2027-28 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$143,638,648.53
	Appropriations Subject to Limit	\$143,638,648.53
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	6.99%
	Fixed-with-carry-forward indirect cost rate for use in 2027-28 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 10, 2026

Printed Name: Nancy Loera

Title: Board Clerk

To the Superintendent of Public Instruction:

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

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

Date: _____

Printed Name: _____

Title: _____

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

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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)	14,250.15	14,262.42	14,792.17	13,907.40	13,907.40	14,544.34
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)	14,250.15	14,262.42	14,792.17	13,907.40	13,907.40	14,544.34
5. District Funded County Program ADA						
a. County Community Schools	23.47	31.30	31.30	23.47	23.47	23.47
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	23.47	31.30	31.30	23.47	23.47	23.47
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	14,273.62	14,293.72	14,823.47	13,930.87	13,930.87	14,567.81
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

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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		220,003,671.56	0.00	220,003,671.56	221,655,106.00	0.00	221,655,106.00	0.8%
2) Federal Revenue	8100-8299		0.00	10,783,052.53	10,783,052.53	0.00	13,263,026.00	13,263,026.00	23.0%
3) Other State Revenue	8300-8599		3,905,597.62	66,485,794.24	70,391,391.86	3,658,520.00	66,389,047.00	70,047,567.00	-0.5%
4) Other Local Revenue	8600-8799		7,474,413.74	4,289,777.30	11,764,191.04	6,068,297.00	2,138,356.00	8,206,653.00	-30.2%
5) TOTAL, REVENUES			231,383,682.92	81,558,624.07	312,942,306.99	231,381,923.00	81,790,429.00	313,172,352.00	0.1%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		94,384,407.56	34,919,033.03	129,303,440.59	95,977,286.00	41,853,037.00	137,830,323.00	6.6%
2) Classified Salaries	2000-2999		29,750,552.25	14,631,484.37	44,382,036.62	35,753,452.00	17,897,909.00	53,651,361.00	20.9%
3) Employee Benefits	3000-3999		41,332,900.87	28,968,838.89	70,301,739.76	43,372,750.00	31,531,204.00	74,903,954.00	6.5%
4) Books and Supplies	4000-4999		3,171,019.68	11,162,425.42	14,333,445.10	3,659,040.00	14,231,964.00	17,891,004.00	24.8%
5) Services and Other Operating Expenditures	5000-5999		20,376,878.61	32,073,252.68	52,450,131.29	20,693,024.00	40,106,790.00	60,799,814.00	15.9%
6) Capital Outlay	6000-6999		(67,308.00)	9,532,774.28	9,465,466.28	215,000.00	7,966,464.00	8,181,464.00	-13.6%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		470,703.00	658,075.16	1,128,778.16	0.00	675,000.00	675,000.00	-40.2%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(4,576,300.28)	1,969,308.82	(2,606,991.46)	(3,903,990.00)	1,133,986.00	(2,770,004.00)	6.3%
9) TOTAL, EXPENDITURES			184,842,853.69	133,915,192.65	318,758,046.34	195,766,562.00	155,396,354.00	351,162,916.00	10.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			46,540,829.23	(52,356,568.58)	(5,815,739.35)	35,615,361.00	(73,605,925.00)	(37,990,564.00)	553.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	4,000,000.00	0.00	4,000,000.00	New
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		(38,823,083.37)	38,823,083.37	0.00	(46,656,685.00)	46,656,685.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(38,823,083.37)	38,823,083.37	0.00	(50,656,685.00)	46,656,685.00	(4,000,000.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,717,745.86	(13,533,485.21)	(5,815,739.35)	(15,041,324.00)	(26,949,240.00)	(41,990,564.00)	622.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		68,144,708.68	107,726,890.70	175,871,599.38	75,862,454.54	99,431,080.31	175,293,534.85	-0.3%
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			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)			68,144,708.68	107,726,890.70	175,871,599.38	75,862,454.54	99,431,080.31	175,293,534.85	-0.3%
d) Other Restatements		9795	0.00	5,237,674.82	5,237,674.82	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,144,708.68	112,964,565.52	181,109,274.20	75,862,454.54	99,431,080.31	175,293,534.85	-3.2%
2) Ending Balance, June 30 (E + F1e)			75,862,454.54	99,431,080.31	175,293,534.85	60,821,130.54	72,481,840.31	133,302,970.85	-24.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	2,467,294.22	0.00	2,467,294.22	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	1,566.74	0.00	1,566.74	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	99,527,323.52	99,527,323.52	0.00	74,107,098.16	74,107,098.16	-25.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	26,250,000.00	0.00	26,250,000.00	41,000,000.00	0.00	41,000,000.00	56.2%
Center for Performing Arts	0000	9760	1,000,000.00		1,000,000.00			0.00	
Wilson HS Press Box	0000	9760	750,000.00		750,000.00			0.00	
Phone/PA/Bell/Clock System	0000	9760	3,000,000.00		3,000,000.00			0.00	
Transportation/Vehicle Replacement	0000	9760	2,250,000.00		2,250,000.00			0.00	
Textbook Adoptions	0000	9760	4,000,000.00		4,000,000.00			0.00	
Tutoring/intervention	0000	9760	1,350,000.00		1,350,000.00			0.00	
Technology Infrastructure	0000	9760	2,400,000.00		2,400,000.00			0.00	
HVAC, Roofing and Facility Infrastructure upgrades	0000	9760	10,000,000.00		10,000,000.00			0.00	
Lighting Project	0000	9760	1,000,000.00		1,000,000.00			0.00	
Kwis Baseball Fields	0000	9760	500,000.00		500,000.00			0.00	
ADA and Enrollment Mitigation	0000	9760			0.00	5,000,000.00		5,000,000.00	
Facilities Maintenance	0000	9760			0.00	9,000,000.00		9,000,000.00	
Local Protection	0000	9760			0.00	10,500,000.00		10,500,000.00	
Student & Staff Devices: Technology Refresh	0000	9760			0.00	10,000,000.00		10,000,000.00	
Textbook Adoption	0000	9760			0.00	4,000,000.00		4,000,000.00	
Vacation Liability	0000	9760			0.00	2,500,000.00		2,500,000.00	
d) Assigned									
Other Assignments		9780	9,458,198.72	0.00	9,458,198.72	2,920,391.74	0.00	2,920,391.74	-69.1%
Cash flow	0000	9780	5,000,000.00		5,000,000.00			0.00	
Vacation Liability	0000	9780	4,458,198.72		4,458,198.72			0.00	

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Reserved for Cash Flow	0000	9780			0.00	2,920,391.74		2,920,391.74	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	37,635,394.86	0.00	37,635,394.86	16,900,738.80	0.00	16,900,738.80	-55.1%
Unassigned/Unappropriated Amount		9790	0.00	(96,243.21)	(96,243.21)	0.00	(1,625,257.85)	(1,625,257.85)	1,588.7%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	93,937,173.37	98,733,395.97	192,670,569.34				
1) Fair Value Adjustment to Cash in County Treasury		9111	(4,130,737.00)	0.00	(4,130,737.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	50,000.00	0.00	50,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,620,218.04	10,016,867.04	11,637,085.08				
4) Due from Grantor Government		9290	1,078,812.51	1,505,146.89	2,583,959.40				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	2,467,294.22	0.00	2,467,294.22				
7) Prepaid Expenditures		9330	1,566.74	0.00	1,566.74				
8) Other Current Assets		9340	8,791.91	0.00	8,791.91				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			95,033,119.79	110,255,409.90	205,288,529.69				
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	7,781,714.25	9,171,768.82	16,953,483.07				
2) Due to Grantor Governments		9590	11,388,951.00	4,347.23	11,393,298.23				
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	1,648,213.54	1,648,213.54				
6) TOTAL, LIABILITIES			19,170,665.25	10,824,329.59	29,994,994.84				
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				

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							
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			75,862,454.54	99,431,080.31	175,293,534.85				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	117,794,557.00	0.00	117,794,557.00	136,810,130.00	0.00	136,810,130.00	16.1%
Education Protection Account State Aid - Current Year		8012	58,046,227.00	0.00	58,046,227.00	39,386,839.00	0.00	39,386,839.00	-32.1%
State Aid - Prior Years		8019	(763,155.00)	0.00	(763,155.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	89,470.78	0.00	89,470.78	96,621.00	0.00	96,621.00	8.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	25,332,307.78	0.00	25,332,307.78	27,286,805.00	0.00	27,286,805.00	7.7%
Unsecured Roll Taxes		8042	155,330.02	0.00	155,330.02	134,548.00	0.00	134,548.00	-13.4%
Prior Years' Taxes		8043	689,643.33	0.00	689,643.33	838,165.00	0.00	838,165.00	21.5%
Supplemental Taxes		8044	906,954.69	0.00	906,954.69	780,860.00	0.00	780,860.00	-13.9%
Education Revenue Augmentation Fund (ERAF)		8045	14,853,552.78	0.00	14,853,552.78	14,096,803.00	0.00	14,096,803.00	-5.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,846,250.18	0.00	7,846,250.18	7,224,335.00	0.00	7,224,335.00	-7.9%
Penalties and Interest from Delinquent Taxes		8048	50,383.00	0.00	50,383.00	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	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			225,001,521.56	0.00	225,001,521.56	226,655,106.00	0.00	226,655,106.00	0.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(5,000,000.00)		(5,000,000.00)	(5,000,000.00)		(5,000,000.00)	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	2,150.00	0.00	2,150.00	0.00	0.00	0.00	-100.0%
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			220,003,671.56	0.00	220,003,671.56	221,655,106.00	0.00	221,655,106.00	0.8%
FEDERAL REVENUE									

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)	
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,867,268.77	3,867,268.77	0.00	4,590,021.00	4,590,021.00	18.7%
Special Education Discretionary Grants		8182	0.00	399,212.71	399,212.71	0.00	417,806.00	417,806.00	4.7%
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	32,510.95	32,510.95	0.00	49,797.00	49,797.00	53.2%
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		4,210,322.54	4,210,322.54		5,595,605.00	5,595,605.00	32.9%
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		446,971.08	446,971.08		1,128,168.00	1,128,168.00	152.4%
Title III, Immigrant Student Program	4201	8290		25,545.36	25,545.36		69,099.00	69,099.00	170.5%
Title III, English Learner Program	4203	8290		502,856.76	502,856.76		656,248.00	656,248.00	30.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		398,261.76	398,261.76		381,857.00	381,857.00	-4.1%
Career and Technical Education	3500-3599	8290		155,455.00	155,455.00		155,000.00	155,000.00	-0.3%
All Other Federal Revenue	All Other	8290	0.00	744,647.60	744,647.60	0.00	219,425.00	219,425.00	-70.5%
TOTAL, FEDERAL REVENUE			0.00	10,783,052.53	10,783,052.53	0.00	13,263,026.00	13,263,026.00	23.0%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		15,154,254.00	15,154,254.00		14,435,184.00	14,435,184.00	-4.7%
Prior Years	6500	8319		71,489.00	71,489.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	359,134.42	359,134.42	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	732,045.00	0.00	732,045.00	726,718.00	0.00	726,718.00	-0.7%
Lottery - Unrestricted and Instructional Materials		8560	2,835,717.62	1,258,960.02	4,094,677.64	2,773,191.00	1,190,585.00	3,963,776.00	-3.2%
Tax Relief Subventions									

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)	
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		16,569,073.00	16,569,073.00		26,402,691.00	26,402,691.00	59.3%
After School Education and Safety (ASES)	6010	8590		2,953,279.55	2,953,279.55		2,953,279.00	2,953,279.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		54,133.00	54,133.00		16,239.00	16,239.00	-70.0%
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		586,288.71	586,288.71		360,871.00	360,871.00	-38.4%
Arts and Music in Schools (Prop 28)	6770	8590		2,949,210.00	2,949,210.00		3,172,697.00	3,172,697.00	7.6%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		89,047.41	89,047.41		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	337,835.00	26,440,925.13	26,778,760.13	158,611.00	17,857,501.00	18,016,112.00	-32.7%
TOTAL, OTHER STATE REVENUE			3,905,597.62	66,485,794.24	70,391,391.86	3,658,520.00	66,389,047.00	70,047,567.00	-0.5%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	1,917,380.19	1,917,380.19	0.00	1,700,000.00	1,700,000.00	-11.3%
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%

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)	
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	20,918.65	605,986.68	626,905.33	24,026.00	438,319.00	462,345.00	-26.2%
Interest		8660	5,332,722.88	0.00	5,332,722.88	5,444,266.00	0.00	5,444,266.00	2.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	811,256.00	0.00	811,256.00	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	495.00	0.00	495.00	0.00	0.00	0.00	-100.0%
Interagency Services		8677	0.00	(177,815.85)	(177,815.85)	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	94,500.50	94,500.50	0.00	0.00	0.00	-100.0%
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	1,309,021.21	1,849,725.78	3,158,746.99	600,005.00	37.00	600,042.00	-81.0%
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			7,474,413.74	4,289,777.30	11,764,191.04	6,068,297.00	2,138,356.00	8,206,653.00	-30.2%
TOTAL, REVENUES			231,383,682.92	81,558,624.07	312,942,306.99	231,381,923.00	81,790,429.00	313,172,352.00	0.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	77,528,663.19	16,782,523.31	94,311,186.50	78,163,558.00	19,818,794.00	97,982,352.00	3.9%
Certificated Pupil Support Salaries		1200	4,793,376.34	4,962,429.93	9,755,806.27	5,119,127.00	5,376,484.00	10,495,611.00	7.6%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Certificated Supervisors' and Administrators' Salaries		1300	10,455,997.38	1,662,117.74	12,118,115.12	10,783,996.00	2,483,634.00	13,267,630.00	9.5%
Other Certificated Salaries		1900	1,606,370.65	11,511,962.05	13,118,332.70	1,910,605.00	14,174,125.00	16,084,730.00	22.6%
TOTAL, CERTIFICATED SALARIES			94,384,407.56	34,919,033.03	129,303,440.59	95,977,286.00	41,853,037.00	137,830,323.00	6.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,185,628.29	7,167,917.92	8,353,546.21	3,607,919.00	9,730,785.00	13,338,704.00	59.7%
Classified Support Salaries		2200	13,179,161.39	3,869,143.95	17,048,305.34	15,059,733.00	4,570,182.00	19,629,915.00	15.1%
Classified Supervisors' and Administrators' Salaries		2300	4,011,980.94	514,683.39	4,526,664.33	4,567,601.00	612,295.00	5,179,896.00	14.4%
Clerical, Technical and Office Salaries		2400	8,592,804.65	976,575.51	9,569,380.16	9,764,798.00	1,125,444.00	10,890,242.00	13.8%
Other Classified Salaries		2900	2,780,976.98	2,103,163.60	4,884,140.58	2,753,401.00	1,859,203.00	4,612,604.00	-5.6%
TOTAL, CLASSIFIED SALARIES			29,750,552.25	14,631,484.37	44,382,036.62	35,753,452.00	17,897,909.00	53,651,361.00	20.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	17,846,592.89	18,897,097.33	36,743,690.22	18,115,156.00	19,503,840.00	37,618,996.00	2.4%
PERS		3201-3202	6,963,123.26	3,577,272.31	10,540,395.57	8,525,933.00	4,580,558.00	13,106,491.00	24.3%
OASDI/Medicare/Alternative		3301-3302	3,411,889.71	1,594,284.74	5,006,174.45	3,996,971.00	1,992,210.00	5,989,181.00	19.6%
Health and Welfare Benefits		3401-3402	10,183,541.93	3,446,511.12	13,630,053.05	11,718,174.00	4,425,316.00	16,143,490.00	18.4%
Unemployment Insurance		3501-3502	58,529.43	23,595.67	82,125.10	65,181.00	28,204.00	93,385.00	13.7%
Workers' Compensation		3601-3602	761,088.60	298,880.43	1,059,969.03	1,335.00	17,801.00	19,136.00	-98.2%
OPEB, Allocated		3701-3702	1,188,547.09	467,569.33	1,656,116.42	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	919,587.96	663,627.96	1,583,215.92	950,000.00	983,275.00	1,933,275.00	22.1%
TOTAL, EMPLOYEE BENEFITS			41,332,900.87	28,968,838.89	70,301,739.76	43,372,750.00	31,531,204.00	74,903,954.00	6.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	61,519.85	2,673,868.03	2,735,387.88	78,995.00	2,882,339.00	2,961,334.00	8.3%
Books and Other Reference Materials		4200	56,139.69	77,172.84	133,312.53	74,518.00	190,882.00	265,400.00	99.1%
Materials and Supplies		4300	2,176,292.05	4,305,101.56	6,481,393.61	2,515,924.00	6,946,435.00	9,462,359.00	46.0%
Noncapitalized Equipment		4400	359,813.16	4,106,282.99	4,466,096.15	489,603.00	3,712,308.00	4,201,911.00	-5.9%
Food		4700	517,254.93	0.00	517,254.93	500,000.00	500,000.00	1,000,000.00	93.3%
TOTAL, BOOKS AND SUPPLIES			3,171,019.68	11,162,425.42	14,333,445.10	3,659,040.00	14,231,964.00	17,891,004.00	24.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	17,275,679.44	17,275,679.44	0.00	24,653,144.00	24,653,144.00	42.7%
Travel and Conferences		5200	177,626.62	293,130.54	470,757.16	251,571.00	323,625.00	575,196.00	22.2%
Dues and Memberships		5300	88,719.44	34,112.00	122,831.44	99,010.00	20,300.00	119,310.00	-2.9%
Insurance		5400 - 5499	3,090,975.44	0.00	3,090,975.44	3,100,000.00	0.00	3,100,000.00	0.3%
Operations and Housekeeping Services		5500	6,831,004.14	134,828.28	6,965,832.42	7,172,308.00	53,934.00	7,226,242.00	3.7%

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)	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	999,953.73	2,201,656.55	3,201,610.28	1,095,183.00	1,720,241.00	2,815,424.00	-12.1%
Transfers of Direct Costs		5710	(181,198.86)	181,198.86	0.00	(159,411.00)	159,411.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,409.46)	(62,972.21)	(66,381.67)	(14,503.00)	(58,500.00)	(73,003.00)	10.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	8,143,201.64	12,010,861.49	20,154,063.13	7,624,643.00	13,227,535.00	20,852,178.00	3.5%
Communications		5900	1,230,005.92	4,757.73	1,234,763.65	1,524,223.00	7,100.00	1,531,323.00	24.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,376,878.61	32,073,252.68	52,450,131.29	20,693,024.00	40,106,790.00	60,799,814.00	15.9%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	5,287,054.85	5,287,054.85	0.00	1,585,351.00	1,585,351.00	-70.0%
Buildings and Improvements of Buildings		6200	0.00	3,176,534.92	3,176,534.92	0.00	6,013,274.00	6,013,274.00	89.3%
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	(67,308.00)	1,069,184.51	1,001,876.51	215,000.00	367,839.00	582,839.00	-41.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			(67,308.00)	9,532,774.28	9,465,466.28	215,000.00	7,966,464.00	8,181,464.00	-13.6%
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	658,075.16	658,075.16	0.00	675,000.00	675,000.00	2.6%
Payments to County Offices		7142	470,703.00	0.00	470,703.00	0.00	0.00	0.00	-100.0%
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%

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)	
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			470,703.00	658,075.16	1,128,778.16	0.00	675,000.00	675,000.00	-40.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,969,308.81)	1,969,308.82	.01	(1,133,986.00)	1,133,986.00	0.00	-100.0%
Transfers of Indirect Costs - Interfund		7350	(2,606,991.47)	0.00	(2,606,991.47)	(2,770,004.00)	0.00	(2,770,004.00)	6.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,576,300.28)	1,969,308.82	(2,606,991.46)	(3,903,990.00)	1,133,986.00	(2,770,004.00)	6.3%
TOTAL, EXPENDITURES			184,842,853.69	133,915,192.65	318,758,046.34	195,766,562.00	155,396,354.00	351,162,916.00	10.2%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	4,000,000.00	0.00	4,000,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	4,000,000.00	0.00	4,000,000.00	New
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									

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)	
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	(38,823,083.37)	38,823,083.37	0.00	(46,656,685.00)	46,656,685.00	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			(38,823,083.37)	38,823,083.37	0.00	(46,656,685.00)	46,656,685.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(38,823,083.37)	38,823,083.37	0.00	(50,656,685.00)	46,656,685.00	(4,000,000.00)	New

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	220,003,671.56	0.00	220,003,671.56	221,655,106.00	0.00	221,655,106.00	0.8%
2) Federal Revenue		8100-8299	0.00	10,783,052.53	10,783,052.53	0.00	13,263,026.00	13,263,026.00	23.0%
3) Other State Revenue		8300-8599	3,905,597.62	66,485,794.24	70,391,391.86	3,658,520.00	66,389,047.00	70,047,567.00	-0.5%
4) Other Local Revenue		8600-8799	7,474,413.74	4,289,777.30	11,764,191.04	6,068,297.00	2,138,356.00	8,206,653.00	-30.2%
5) TOTAL, REVENUES			231,383,682.92	81,558,624.07	312,942,306.99	231,381,923.00	81,790,429.00	313,172,352.00	0.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	108,964,666.03	77,145,126.27	186,109,792.30	111,347,846.00	92,635,663.00	203,983,509.00	9.6%
2) Instruction - Related Services	2000-2999		22,957,290.64	17,675,106.39	40,632,397.03	24,759,812.00	23,659,135.00	48,418,947.00	19.2%
3) Pupil Services	3000-3999		11,026,854.44	16,122,685.97	27,149,540.41	12,962,219.00	17,234,283.00	30,196,502.00	11.2%
4) Ancillary Services	4000-4999		1,846,312.27	657,278.44	2,503,590.71	1,465,331.00	42,983.00	1,508,314.00	-39.8%
5) Community Services	5000-5999		91,827.91	0.00	91,827.91	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		16,452,055.57	2,103,896.88	18,555,952.45	19,967,685.00	2,657,670.00	22,625,355.00	21.9%
8) Plant Services	8000-8999		23,033,143.83	19,553,023.54	42,586,167.37	25,263,669.00	18,491,620.00	43,755,289.00	2.7%
9) Other Outgo	9000-9999		470,703.00	658,075.16	1,128,778.16	0.00	675,000.00	675,000.00	-40.2%
10) TOTAL, EXPENDITURES			184,842,853.69	133,915,192.65	318,758,046.34	195,766,562.00	155,396,354.00	351,162,916.00	10.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			46,540,829.23	(52,356,568.58)	(5,815,739.35)	35,615,361.00	(73,605,925.00)	(37,990,564.00)	553.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	4,000,000.00	0.00	4,000,000.00	New
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	(38,823,083.37)	38,823,083.37	0.00	(46,656,685.00)	46,656,685.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(38,823,083.37)	38,823,083.37	0.00	(50,656,685.00)	46,656,685.00	(4,000,000.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,717,745.86	(13,533,485.21)	(5,815,739.35)	(15,041,324.00)	(26,949,240.00)	(41,990,564.00)	622.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	68,144,708.68	107,726,890.70	175,871,599.38	75,862,454.54	99,431,080.31	175,293,534.85	-0.3%

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)	
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)			68,144,708.68	107,726,890.70	175,871,599.38	75,862,454.54	99,431,080.31	175,293,534.85	-0.3%
d) Other Restatements		9795	0.00	5,237,674.82	5,237,674.82	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,144,708.68	112,964,565.52	181,109,274.20	75,862,454.54	99,431,080.31	175,293,534.85	-3.2%
2) Ending Balance, June 30 (E + F1e)			75,862,454.54	99,431,080.31	175,293,534.85	60,821,130.54	72,481,840.31	133,302,970.85	-24.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	2,467,294.22	0.00	2,467,294.22	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	1,566.74	0.00	1,566.74	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	99,527,323.52	99,527,323.52	0.00	74,107,098.16	74,107,098.16	-25.5%
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	26,250,000.00	0.00	26,250,000.00	41,000,000.00	0.00	41,000,000.00	56.2%
Center for Performing Arts	0000	9760	1,000,000.00		1,000,000.00			0.00	
Wilson HS Press Box	0000	9760	750,000.00		750,000.00			0.00	
Phone/PA/Bell/Clock System	0000	9760	3,000,000.00		3,000,000.00			0.00	
Transportation/Vehicle Replacement	0000	9760	2,250,000.00		2,250,000.00			0.00	
Textbook Adoptions	0000	9760	4,000,000.00		4,000,000.00			0.00	
Tutoring/intervention	0000	9760	1,350,000.00		1,350,000.00			0.00	
Technology Infrastructure	0000	9760	2,400,000.00		2,400,000.00			0.00	
HVAC, Roofing and Facility Infrastructure upgrades	0000	9760	10,000,000.00		10,000,000.00			0.00	
Lighting Project	0000	9760	1,000,000.00		1,000,000.00			0.00	
Kwis Baseball Fields	0000	9760	500,000.00		500,000.00			0.00	
ADA and Enrollment Mitigation	0000	9760			0.00	5,000,000.00		5,000,000.00	
Facilities Maintenance	0000	9760			0.00	9,000,000.00		9,000,000.00	
Local Protection	0000	9760			0.00	10,500,000.00		10,500,000.00	
Student & Staff Devices: Technology Refresh	0000	9760			0.00	10,000,000.00		10,000,000.00	
Textbook Adoption	0000	9760			0.00	4,000,000.00		4,000,000.00	
Vacation Liability	0000	9760			0.00	2,500,000.00		2,500,000.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	9,458,198.72	0.00	9,458,198.72	2,920,391.74	0.00	2,920,391.74	-69.1%
Cash flow	0000	9780	5,000,000.00		5,000,000.00			0.00	

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

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)	
Vacation Liability	0000	9780	4,458,198.72		4,458,198.72			0.00	
Reserved for Cash Flow	0000	9780			0.00	2,920,391.74		2,920,391.74	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	37,635,394.86	0.00	37,635,394.86	16,900,738.80	0.00	16,900,738.80	-55.1%
Unassigned/Unappropriated Amount		9790	0.00	(96,243.21)	(96,243.21)	0.00	(1,625,257.85)	(1,625,257.85)	1,588.7%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	15,317,016.82	13,483,783.82
6019	Student Support and Professional Development Discretionary Block Grant	4,356,294.35	3,476,295.35
6211	Literacy Coaches and Reading Specialists Grant Program	340,965.71	24,759.71
6300	Lottery: Instructional Materials	3,051,779.20	269,816.20
6318	Antibias Education Grant	35,152.28	19,714.28
6332	CA Community Schools Partnership Act - Implementation Grant	1,379,131.07	0.00
6383	Golden State Pathways Program	884,213.09	0.00
6500	Special Education	880,004.00	0.00
6546	Mental Health-Related Services	728,458.20	0.00
6547	Special Education Early Intervention Preschool Grant	667,012.94	512,853.94
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	3,490,373.58	4,861,757.58
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	442,396.04	442,396.04
7034	Child Nutrition: Commercial Dishwasher Grant	38,111.34	38,111.34
7041	Child Nutrition: Kitchen Infrastructure Upgrades, Staffing, Training, and Procurement Funds (2025 KIT Funds)	314,633.73	314,633.73
7042	Child Nutrition: Food Service Staff Retention & Recruitment Funds (2025 KIT Funds)	39,977.51	39,977.51
7311	Classified School Employee Professional Development Block Grant	103,418.95	103,418.95
7339	Dual Enrollment Opportunities	347,182.00	0.00
7399	LCFF Equity Multiplier	882,436.14	768,979.14
7412	A-G Access/Success Grant	61,186.80	61,186.80
7413	A-G Learning Loss Mitigation Grant	176,830.34	176,830.34
7435	Learning Recovery Emergency Block Grant	10,613,967.78	867,183.78
7810	Other Restricted State	209,378.99	167,379.99
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	12,607,530.11	9,440,028.11
9010	Other Restricted Local	42,559,872.55	39,037,991.55
Total, Restricted Balance		99,527,323.52	74,107,098.16

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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	1,675,474.00	0.00	-100.0%
5) TOTAL, REVENUES			1,675,474.00	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	1,017,179.91	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	632,131.06	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,649,310.97	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			26,163.03	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)			26,163.03	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	966,515.65	992,678.68	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			966,515.65	992,678.68	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			966,515.65	992,678.68	2.7%
2) Ending Balance, June 30 (E + F1e)			992,678.68	992,678.68	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	992,678.68	992,678.68	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	1,041,169.79		
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			1,041,169.79		
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	48,491.11		
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			48,491.11		
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)			992,678.68		
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	1,675,474.00	0.00	-100.0%
TOTAL, REVENUES			1,675,474.00	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	1,017,179.91	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,017,179.91	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	632,131.06	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			632,131.06	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,649,310.97	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	1,675,474.00	0.00	-100.0%
5) TOTAL, REVENUES			1,675,474.00	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		1,649,310.97	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			1,649,310.97	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			26,163.03	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)			26,163.03	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	966,515.65	992,678.68	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			966,515.65	992,678.68	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			966,515.65	992,678.68	2.7%
2) Ending Balance, June 30 (E + F1e)			992,678.68	992,678.68	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	992,678.68	992,678.68	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	992,678.68	992,678.68
Total, Restricted Balance		992,678.68	992,678.68

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	2,525,389.26	2,225,079.00	-11.9%
3) Other State Revenue		8300-8599	31,576,937.99	30,197,092.00	-4.4%
4) Other Local Revenue		8600-8799	5,886,030.77	800,201.00	-86.4%
5) TOTAL, REVENUES			39,988,358.02	33,222,372.00	-16.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	8,445,615.11	9,435,101.00	11.7%
2) Classified Salaries		2000-2999	4,894,581.07	5,079,955.00	3.8%
3) Employee Benefits		3000-3999	5,010,151.34	5,083,183.00	1.5%
4) Books and Supplies		4000-4999	2,907,276.71	2,895,067.00	-0.4%
5) Services and Other Operating Expenditures		5000-5999	10,096,026.62	1,866,822.00	-81.5%
6) Capital Outlay		6000-6999	4,010,895.98	5,047,649.00	25.8%
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	1,351,673.56	1,472,186.00	8.9%
9) TOTAL, EXPENDITURES			36,716,220.39	30,879,963.00	-15.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,272,137.63	2,342,409.00	-28.4%
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)			3,272,137.63	2,342,409.00	-28.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	52,661,722.32	55,933,859.95	6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,661,722.32	55,933,859.95	6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,661,722.32	55,933,859.95	6.2%
2) Ending Balance, June 30 (E + F1e)			55,933,859.95	58,276,268.95	4.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	50,553,037.50	44,103,861.50	-12.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,380,822.45	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	6,180,822.45	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	52,255,119.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,120,317.00)		
b) in Banks		9120	4,826,682.82		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,954,370.69		
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			57,915,855.98		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,981,996.03		
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			1,981,996.03		
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)			55,933,859.95		
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	1,051,810.00	1,051,810.00	0.0%
All Other Federal Revenue	All Other	8290	1,473,579.26	1,173,269.00	-20.4%
TOTAL, FEDERAL REVENUE			2,525,389.26	2,225,079.00	-11.9%
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	21,556,600.99	21,751,392.00	0.9%
All Other State Revenue	All Other	8590	10,020,337.00	8,445,700.00	-15.7%
TOTAL, OTHER STATE REVENUE			31,576,937.99	30,197,092.00	-4.4%
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	1,709,020.52	800,000.00	-53.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	141,600.00	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	1,071,624.72	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,963,785.53	201.00	-100.0%

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			5,886,030.77	800,201.00	-86.4%
TOTAL, REVENUES			39,988,358.02	33,222,372.00	-16.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	6,173,072.22	6,845,423.00	10.9%
Certificated Pupil Support Salaries		1200	1,248,115.30	1,402,044.00	12.3%
Certificated Supervisors' and Administrators' Salaries		1300	992,247.59	1,112,498.00	12.1%
Other Certificated Salaries		1900	32,180.00	75,136.00	133.5%
TOTAL, CERTIFICATED SALARIES			8,445,615.11	9,435,101.00	11.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	151,479.02	215,296.00	42.1%
Classified Support Salaries		2200	730,122.93	868,666.00	19.0%
Classified Supervisors' and Administrators' Salaries		2300	25,803.00	26,431.00	2.4%
Clerical, Technical and Office Salaries		2400	1,615,038.87	1,812,576.00	12.2%
Other Classified Salaries		2900	2,372,137.25	2,156,986.00	-9.1%
TOTAL, CLASSIFIED SALARIES			4,894,581.07	5,079,955.00	3.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,195,753.95	1,655,319.00	-24.6%
PERS		3201-3202	1,089,926.94	1,454,273.00	33.4%
OASDI/Medicare/Alternative		3301-3302	518,765.58	635,043.00	22.4%
Health and Welfare Benefits		3401-3402	1,017,492.60	1,330,646.00	30.8%
Unemployment Insurance		3501-3502	5,838.43	7,802.00	33.6%
Workers' Compensation		3601-3602	72,677.14	100.00	-99.9%
OPEB, Allocated		3701-3702	109,696.70	0.00	-100.0%
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			5,010,151.34	5,083,183.00	1.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	52,432.03	140,000.00	167.0%
Books and Other Reference Materials		4200	141,409.03	113,002.00	-20.1%
Materials and Supplies		4300	2,439,417.42	2,269,214.00	-7.0%
Noncapitalized Equipment		4400	274,018.23	372,851.00	36.1%
TOTAL, BOOKS AND SUPPLIES			2,907,276.71	2,895,067.00	-0.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	153,888.35	148,766.00	-3.3%
Dues and Memberships		5300	22,235.53	16,500.00	-25.8%
Insurance		5400-5450	31,480.00	32,000.00	1.7%
Operations and Housekeeping Services		5500	945,279.61	650,501.00	-31.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	188,753.37	136,083.00	-27.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	46,880.55	59,802.00	27.6%
Professional/Consulting Services and Operating Expenditures		5800	8,630,678.61	743,418.00	-91.4%
Communications		5900	76,830.60	79,752.00	3.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,096,026.62	1,866,822.00	-81.5%
CAPITAL OUTLAY					
Land		6100	0.00	1.00	New
Land Improvements		6170	75,332.31	10,000.00	-86.7%
Buildings and Improvements of Buildings		6200	3,422,445.84	4,682,897.00	36.8%
Equipment		6400	513,117.83	354,751.00	-30.9%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,010,895.98	5,047,649.00	25.8%
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	1,351,673.56	1,472,186.00	8.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,351,673.56	1,472,186.00	8.9%
TOTAL, EXPENDITURES			36,716,220.39	30,879,963.00	-15.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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	2,525,389.26	2,225,079.00	-11.9%
3) Other State Revenue		8300-8599	31,576,937.99	30,197,092.00	-4.4%
4) Other Local Revenue		8600-8799	5,886,030.77	800,201.00	-86.4%
5) TOTAL, REVENUES			39,988,358.02	33,222,372.00	-16.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		23,192,005.60	23,536,323.00	1.5%
2) Instruction - Related Services	2000-2999		4,776,681.57	5,220,851.00	9.3%
3) Pupil Services	3000-3999		1,759,439.72	1,823,133.00	3.6%
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		1,351,673.56	1,472,186.00	8.9%
8) Plant Services	8000-8999		5,636,419.94	6,819,055.00	21.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			36,716,220.39	38,871,548.00	5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,272,137.63	(5,649,176.00)	-272.6%
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)			3,272,137.63	(5,649,176.00)	-272.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	52,661,722.32	55,933,859.95	6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,661,722.32	55,933,859.95	6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,661,722.32	55,933,859.95	6.2%
2) Ending Balance, June 30 (E + F1e)			55,933,859.95	50,284,683.95	-10.1%
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	50,553,037.50	44,103,861.50	-12.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,380,822.45	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	6,180,822.45	New

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
6015	Adults in Correctional Facilities	7,339,599.43	7,339,599.43
6371	CalWORKs for ROCP or Adult Education	764,120.00	765,120.00
7810	Other Restricted State	4,288,949.42	4,288,949.42
9010	Other Restricted Local	38,160,368.65	31,710,192.65
Total, Restricted Balance		50,553,037.50	44,103,861.50

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	7,219,008.09	8,123,442.00	12.5%
3) Other State Revenue		8300-8599	7,563,460.03	7,848,138.00	3.8%
4) Other Local Revenue		8600-8799	331,297.54	104,821.00	-68.4%
5) TOTAL, REVENUES			15,113,765.66	16,076,401.00	6.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,427,518.33	3,541,474.00	3.3%
2) Classified Salaries		2000-2999	3,415,496.87	3,738,764.00	9.5%
3) Employee Benefits		3000-3999	2,855,209.70	2,791,756.00	-2.2%
4) Books and Supplies		4000-4999	1,545,980.68	1,251,248.00	-19.1%
5) Services and Other Operating Expenditures		5000-5999	924,944.00	725,677.00	-21.5%
6) Capital Outlay		6000-6999	167,301.13	3,082,210.00	1,742.3%
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	804,871.78	827,448.00	2.8%
9) TOTAL, EXPENDITURES			13,141,322.49	15,958,577.00	21.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,972,443.17	117,824.00	-94.0%
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)			1,972,443.17	117,824.00	-94.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,835,896.30	10,084,513.89	14.1%
b) Audit Adjustments		9793	(723,825.58)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			8,112,070.72	10,084,513.89	24.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,112,070.72	10,084,513.89	24.3%
2) Ending Balance, June 30 (E + F1e)			10,084,513.89	10,202,337.89	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,240,136.74	9,326,960.74	0.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	844,377.15	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	859,377.15	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,327,211.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	(178,530.00)		
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	3,227,625.25		
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			11,376,306.68		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	546,205.21		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	745,587.58		
6) TOTAL, LIABILITIES			1,291,792.79		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			10,084,513.89		
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	7,219,008.09	8,123,442.00	12.5%
TOTAL, FEDERAL REVENUE			7,219,008.09	8,123,442.00	12.5%
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	6,476,924.03	7,848,138.00	21.2%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,086,536.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			7,563,460.03	7,848,138.00	3.8%
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	263,561.09	103,320.00	-60.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	15,705.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	1,912.45	1,500.00	-21.6%
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	50,119.00	1.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			331,297.54	104,821.00	-68.4%
TOTAL, REVENUES			15,113,765.66	16,076,401.00	6.4%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Certificated Teachers' Salaries		1100	2,461,138.41	2,453,475.00	-0.3%
Certificated Pupil Support Salaries		1200	122,164.00	125,224.00	2.5%
Certificated Supervisors' and Administrators' Salaries		1300	844,215.92	956,829.00	13.3%
Other Certificated Salaries		1900	0.00	5,946.00	New
TOTAL, CERTIFICATED SALARIES			3,427,518.33	3,541,474.00	3.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,448.00	0.00	-100.0%
Classified Support Salaries		2200	322,615.55	363,337.00	12.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	558,719.36	640,086.00	14.6%
Other Classified Salaries		2900	2,531,713.96	2,735,341.00	8.0%
TOTAL, CLASSIFIED SALARIES			3,415,496.87	3,738,764.00	9.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	789,641.38	568,361.00	-28.0%
PERS		3201-3202	1,003,203.71	1,122,410.00	11.9%
OASDI/Medicare/Alternative		3301-3302	338,509.72	369,123.00	9.0%
Health and Welfare Benefits		3401-3402	614,208.04	728,217.00	18.6%
Unemployment Insurance		3501-3502	3,225.40	3,645.00	13.0%
Workers' Compensation		3601-3602	41,667.15	0.00	-100.0%
OPEB, Allocated		3701-3702	64,754.30	0.00	-100.0%
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			2,855,209.70	2,791,756.00	-2.2%
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	709,629.48	915,570.00	29.0%
Noncapitalized Equipment		4400	836,351.20	335,678.00	-59.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,545,980.68	1,251,248.00	-19.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	51,259.05	41,218.00	-19.6%
Dues and Memberships		5300	4,602.00	6,600.00	43.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	224,823.89	197,500.00	-12.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	39,561.29	124,000.00	213.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	12,855.11	12,001.00	-6.6%
Professional/Consulting Services and Operating Expenditures		5800	563,982.84	328,133.00	-41.8%
Communications		5900	27,859.82	16,225.00	-41.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			924,944.00	725,677.00	-21.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	10,493.50	8,000.00	-23.8%
Buildings and Improvements of Buildings		6200	156,807.63	2,924,210.00	1,764.8%
Equipment		6400	0.00	150,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			167,301.13	3,082,210.00	1,742.3%
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	804,871.78	827,448.00	2.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			804,871.78	827,448.00	2.8%
TOTAL, EXPENDITURES			13,141,322.49	15,958,577.00	21.4%
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	7,219,008.09	8,123,442.00	12.5%
3) Other State Revenue		8300-8599	7,563,460.03	7,848,138.00	3.8%
4) Other Local Revenue		8600-8799	331,297.54	104,821.00	-68.4%
5) TOTAL, REVENUES			15,113,765.66	16,076,401.00	6.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		8,502,189.43	7,825,756.00	-8.0%
2) Instruction - Related Services	2000-2999		2,738,242.28	3,064,310.00	11.9%
3) Pupil Services	3000-3999		208,536.41	292,764.00	40.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		804,871.78	827,448.00	2.8%
8) Plant Services	8000-8999		887,482.59	3,964,299.00	346.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,141,322.49	15,974,577.00	21.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,972,443.17	101,824.00	-94.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,972,443.17	101,824.00	-94.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,835,896.30	10,084,513.89	14.1%
b) Audit Adjustments		9793	(723,825.58)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			8,112,070.72	10,084,513.89	24.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,112,070.72	10,084,513.89	24.3%
2) Ending Balance, June 30 (E + F1e)			10,084,513.89	10,186,337.89	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,240,136.74	9,326,960.74	0.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	844,377.15	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	859,377.15	New

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5025	Early Education: Federal Child Care, Center-based	705,912.70	705,912.70
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	80,311.08	81,311.08
5059	Early Education: ARP California State Preschool Program One-time Stipend	151,201.90	152,701.90
5066	Early Education: ARP California State Preschool Program - Rate Supplements	1,027,364.45	1,042,364.45
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	100,114.59	101,114.59
5210	Head Start	0.00	3.00
6105	Early Education: California State Preschool Program	197,378.21	197,378.21
6129	Early Education: Center-Based Reserve Account for Department of Social Services Programs	63,715.89	64,782.89
6130	Early Education: Center-Based Reserve Account	1,160,444.08	1,162,207.08
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	212,275.01	214,633.01
7810	Other Restricted State	4,296,311.52	4,359,443.52
9010	Other Restricted Local	1,245,107.31	1,245,108.31
Total, Restricted Balance		9,240,136.74	9,326,960.74

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,789,380.92	11,881,604.00	10.1%
3) Other State Revenue		8300-8599	4,432,666.54	4,006,000.00	-9.6%
4) Other Local Revenue		8600-8799	3,751,819.29	2,779,681.00	-25.9%
5) TOTAL, REVENUES			18,973,866.75	18,667,285.00	-1.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,730,206.74	4,608,860.00	-2.6%
3) Employee Benefits		3000-3999	1,640,941.31	1,537,523.00	-6.3%
4) Books and Supplies		4000-4999	9,431,134.52	11,620,300.00	23.2%
5) Services and Other Operating Expenditures		5000-5999	633,637.98	782,250.00	23.5%
6) Capital Outlay		6000-6999	409,937.21	1,870,000.00	356.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	450,446.13	470,370.00	4.4%
9) TOTAL, EXPENDITURES			17,296,303.89	20,889,303.00	20.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,677,562.86	(2,222,018.00)	-232.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,677,562.86	(2,222,018.00)	-232.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,819,190.39	20,467,795.29	8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,819,190.39	20,467,795.29	8.8%
d) Other Restatements		9795	(28,957.96)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,790,232.43	20,467,795.29	8.9%
2) Ending Balance, June 30 (E + F1e)			20,467,795.29	18,245,777.29	-10.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	190,316.97	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	18,859,208.36	16,270,101.33	-13.7%
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	1,418,269.96	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	1,969,675.96	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	19,580,280.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	(419,789.00)		
b) in Banks		9120	289.60		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,778,937.25		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	190,316.97		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			21,130,035.38		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	662,240.09		
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			662,240.09		
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)			20,467,795.29		
FEDERAL REVENUE					
Child Nutrition Programs		8220	10,789,380.92	11,881,604.00	10.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			10,789,380.92	11,881,604.00	10.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,432,666.54	4,006,000.00	-9.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,432,666.54	4,006,000.00	-9.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	29,984.23	22,275.00	-25.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	569,546.70	751,406.00	31.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	26,454.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,125,834.36	2,006,000.00	-35.8%
TOTAL, OTHER LOCAL REVENUE			3,751,819.29	2,779,681.00	-25.9%
TOTAL, REVENUES			18,973,866.75	18,667,285.00	-1.6%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,997,862.60	3,854,605.00	-3.6%
Classified Supervisors' and Administrators' Salaries		2300	462,667.00	436,521.00	-5.7%
Clerical, Technical and Office Salaries		2400	269,677.14	317,734.00	17.8%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			4,730,206.74	4,608,860.00	-2.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,035,622.17	988,161.00	-4.6%
OASDI/Medicare/Alternative		3301-3302	362,753.44	352,507.00	-2.8%
Health and Welfare Benefits		3401-3402	179,879.92	194,538.00	8.1%
Unemployment Insurance		3501-3502	2,307.71	2,317.00	0.4%
Workers' Compensation		3601-3602	28,463.64	0.00	-100.0%
OPEB, Allocated		3701-3702	31,914.43	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,640,941.31	1,537,523.00	-6.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	70,558.05	91,800.00	30.1%
Noncapitalized Equipment		4400	189,915.94	440,000.00	131.7%
Food		4700	9,170,660.53	11,088,500.00	20.9%
TOTAL, BOOKS AND SUPPLIES			9,431,134.52	11,620,300.00	23.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,383.58	38,200.00	417.4%
Dues and Memberships		5300	3,563.63	5,000.00	40.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	184,382.66	181,750.00	-1.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	245,158.09	319,600.00	30.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,646.01	1,200.00	-81.9%
Professional/Consulting Services and Operating Expenditures		5800	184,402.36	231,500.00	25.5%
Communications		5900	2,101.65	5,000.00	137.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			633,637.98	782,250.00	23.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	51,467.50	1,370,000.00	2,561.9%
Equipment		6400	358,469.71	500,000.00	39.5%
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			409,937.21	1,870,000.00	356.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	450,446.13	470,370.00	4.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			450,446.13	470,370.00	4.4%
TOTAL, EXPENDITURES			17,296,303.89	20,889,303.00	20.8%
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	10,789,380.92	11,881,604.00	10.1%
3) Other State Revenue		8300-8599	4,432,666.54	4,006,000.00	-9.6%
4) Other Local Revenue		8600-8799	3,751,819.29	2,779,681.00	-25.9%
5) TOTAL, REVENUES			18,973,866.75	18,667,285.00	-1.6%
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		16,610,007.60	18,873,183.00	13.6%
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		450,446.13	470,370.00	4.4%
8) Plant Services	8000-8999		235,850.16	1,551,750.00	557.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			17,296,303.89	20,895,303.00	20.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,677,562.86	(2,228,018.00)	-232.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,677,562.86	(2,228,018.00)	-232.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,819,190.39	20,467,795.29	8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,819,190.39	20,467,795.29	8.8%
d) Other Restatements		9795	(28,957.96)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,790,232.43	20,467,795.29	8.9%
2) Ending Balance, June 30 (E + F1e)			20,467,795.29	18,239,777.29	-10.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	190,316.97	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	18,859,208.36	16,270,101.33	-13.7%
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	1,418,269.96	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	1,969,675.96	New

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	17,377,055.64	14,582,702.61
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,165,622.17	1,373,456.17
9010	Other Restricted Local	316,530.55	313,942.55
Total, Restricted Balance		18,859,208.36	16,270,101.33

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	5,000,000.00	5,000,000.00	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	(132,231.12)	96,709.00	-173.1%
5) TOTAL, REVENUES			4,867,768.88	5,096,709.00	4.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	(550.00)	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	5,100,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			(550.00)	5,100,000.00	-927,372.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,868,318.88	(3,291.00)	-100.1%
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)			4,868,318.88	(3,291.00)	-100.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,579,164.55	13,637,586.17	281.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,579,164.55	13,637,586.17	281.0%
d) Other Restatements		9795	5,190,102.74	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,769,267.29	13,637,586.17	55.5%
2) Ending Balance, June 30 (E + F1e)			13,637,586.17	13,634,295.17	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	13,637,586.17	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	13,634,295.17	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,918,690.23		
1) Fair Value Adjustment to Cash in County Treasury		9111	(298,408.00)		
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	17,303.94		
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			13,637,586.17		
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)			13,637,586.17		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	5,000,000.00	5,000,000.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,000,000.00	5,000,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	75,057.88	96,709.00	28.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(207,289.00)	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			(132,231.12)	96,709.00	-173.1%
TOTAL, REVENUES			4,867,768.88	5,096,709.00	4.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	(550.00)	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			(550.00)	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%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	1,100,000.00	New
Buildings and Improvements of Buildings		6200	0.00	4,000,000.00	New
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	5,100,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			(550.00)	5,100,000.00	-927,372.7%
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%
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	5,000,000.00	5,000,000.00	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	(132,231.12)	96,709.00	-173.1%
5) TOTAL, REVENUES			4,867,768.88	5,096,709.00	4.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		(550.00)	5,100,000.00	-927,372.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			(550.00)	5,100,000.00	-927,372.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,868,318.88	(3,291.00)	-100.1%
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)			4,868,318.88	(3,291.00)	-100.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,579,164.55	13,637,586.17	281.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,579,164.55	13,637,586.17	281.0%
d) Other Restatements		9795	5,190,102.74	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,769,267.29	13,637,586.17	55.5%
2) Ending Balance, June 30 (E + F1e)			13,637,586.17	13,634,295.17	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	13,637,586.17	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	13,634,295.17	New

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

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Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,744,953.11	300,001.00	-92.0%
5) TOTAL, REVENUES			3,744,953.11	300,001.00	-92.0%
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	4,279,915.99	399,676.00	-90.7%
5) Services and Other Operating Expenditures		5000-5999	1,245,486.29	1,252,968.00	0.6%
6) Capital Outlay		6000-6999	41,562,071.21	8,683,581.00	-79.1%
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			47,087,473.49	10,336,225.00	-78.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(43,342,520.38)	(10,036,224.00)	-76.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(43,342,520.38)	(10,036,224.00)	-76.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	83,209,596.82	29,468,256.84	-64.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			83,209,596.82	29,468,256.84	-64.6%
d) Other Restatements		9795	(10,398,819.60)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			72,810,777.22	29,468,256.84	-59.5%
2) Ending Balance, June 30 (E + F1e)			29,468,256.84	19,432,032.84	-34.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	29,468,256.84	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	19,432,032.84	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	31,263,808.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	(670,277.00)		
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	441,666.88		
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			31,035,198.60		
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	1,566,941.76		
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			1,566,941.76		
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)			29,468,256.84		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,289,881.61	300,000.00	-86.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,452,289.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	2,782.50	1.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,744,953.11	300,001.00	-92.0%
TOTAL, REVENUES			3,744,953.11	300,001.00	-92.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,046,445.58	215,621.00	-92.9%
Noncapitalized Equipment		4400	1,233,470.41	184,055.00	-85.1%
TOTAL, BOOKS AND SUPPLIES			4,279,915.99	399,676.00	-90.7%
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	120,046.76	106,746.00	-11.1%
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	1,125,439.53	1,146,222.00	1.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,245,486.29	1,252,968.00	0.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	2,137,102.02	0.00	-100.0%
Buildings and Improvements of Buildings		6200	39,424,969.19	8,683,581.00	-78.0%
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			41,562,071.21	8,683,581.00	-79.1%
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			47,087,473.49	10,336,225.00	-78.0%
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					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,744,953.11	300,001.00	-92.0%
5) TOTAL, REVENUES			3,744,953.11	300,001.00	-92.0%
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		47,087,473.49	10,336,225.00	-78.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			47,087,473.49	10,336,225.00	-78.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(43,342,520.38)	(10,036,224.00)	-76.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(43,342,520.38)	(10,036,224.00)	-76.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	83,209,596.82	29,468,256.84	-64.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			83,209,596.82	29,468,256.84	-64.6%
d) Other Restatements		9795	(10,398,819.60)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			72,810,777.22	29,468,256.84	-59.5%
2) Ending Balance, June 30 (E + F1e)			29,468,256.84	19,432,032.84	-34.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	29,468,256.84	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	19,432,032.84	New

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,407,173.25	1,559,688.00	10.8%
5) TOTAL, REVENUES			1,407,173.25	1,559,688.00	10.8%
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	3,511.51	0.00	-100.0%
6) Capital Outlay		6000-6999	5,906,197.42	1,727,375.00	-70.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,909,708.93	1,727,375.00	-70.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,502,535.68)	(167,687.00)	-96.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,502,535.68)	(167,687.00)	-96.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	57,134,445.08	52,631,909.40	-7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,134,445.08	52,631,909.40	-7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,134,445.08	52,631,909.40	-7.9%
2) Ending Balance, June 30 (E + F1e)			52,631,909.40	52,464,222.40	-0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	37,582,581.67	37,582,581.67	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	15,049,327.73	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	14,881,640.73	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	41,682,297.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	(893,642.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	11,512,286.45		
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	363,809.49		
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			52,664,751.41		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	32,842.01		
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			32,842.01		
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)			52,631,909.40		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,505,872.25	1,559,688.00	3.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(98,699.00)	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			1,407,173.25	1,559,688.00	10.8%
TOTAL, REVENUES			1,407,173.25	1,559,688.00	10.8%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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	511.88	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,999.63	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,511.51	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	2,448,713.88	636,986.00	-74.0%
Buildings and Improvements of Buildings		6200	3,457,483.54	1,090,389.00	-68.5%
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			5,906,197.42	1,727,375.00	-70.8%
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			5,909,708.93	1,727,375.00	-70.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,407,173.25	1,559,688.00	10.8%
5) TOTAL, REVENUES			1,407,173.25	1,559,688.00	10.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,909,708.93	1,727,375.00	-70.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,909,708.93	1,727,375.00	-70.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(4,502,535.68)	(167,687.00)	-96.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,502,535.68)	(167,687.00)	-96.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	57,134,445.08	52,631,909.40	-7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,134,445.08	52,631,909.40	-7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,134,445.08	52,631,909.40	-7.9%
2) Ending Balance, June 30 (E + F1e)			52,631,909.40	52,464,222.40	-0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	37,582,581.67	37,582,581.67	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	15,049,327.73	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	14,881,640.73	New

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	37,582,581.67	37,582,581.67
Total, Restricted Balance		37,582,581.67	37,582,581.67

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	91,349.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	18,569,264.00	0.00	-100.0%
5) TOTAL, REVENUES			18,660,613.00	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	18,991,615.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,991,615.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(331,002.00)	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)			(331,002.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,858,695.00	16,527,693.00	-2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,858,695.00	16,527,693.00	-2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,858,695.00	16,527,693.00	-2.0%
2) Ending Balance, June 30 (E + F1e)			16,527,693.00	16,527,693.00	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	16,527,693.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	16,527,693.00	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,889,800.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(362,107.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			16,527,693.00		
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)			16,527,693.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	91,349.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			91,349.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	16,718,081.00	0.00	-100.0%
Unsecured Roll		8612	866,761.00	0.00	-100.0%
Prior Years' Taxes		8613	211,507.00	0.00	-100.0%
Supplemental Taxes		8614	353,407.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	50,767.00	0.00	-100.0%
Interest		8660	301,721.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	67,020.00	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			18,569,264.00	0.00	-100.0%
TOTAL, REVENUES			18,660,613.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	11,705,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	7,286,615.00	0.00	-100.0%
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)			18,991,615.00	0.00	-100.0%
TOTAL, EXPENDITURES			18,991,615.00	0.00	-100.0%
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	91,349.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	18,569,264.00	0.00	-100.0%
5) TOTAL, REVENUES			18,660,613.00	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	18,991,615.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			18,991,615.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(331,002.00)	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)			(331,002.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,858,695.00	16,527,693.00	-2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,858,695.00	16,527,693.00	-2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,858,695.00	16,527,693.00	-2.0%
2) Ending Balance, June 30 (E + F1e)			16,527,693.00	16,527,693.00	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	16,527,693.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	16,527,693.00	New

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

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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	565.10	535.00	-5.3%
5) TOTAL, REVENUES			565.10	535.00	-5.3%
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)			565.10	535.00	-5.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			565.10	535.00	-5.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,381.11	15,946.21	3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,381.11	15,946.21	3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,381.11	15,946.21	3.7%
2) Ending Balance, June 30 (E + F1e)			15,946.21	16,481.21	3.4%
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	15,946.21	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	16,481.21	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,163.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	(347.00)		
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	130.00		
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			15,946.21		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			15,946.21		
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	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	524.10	535.00	2.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	41.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			565.10	535.00	-5.3%
TOTAL, REVENUES			565.10	535.00	-5.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	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			0.00	0.00	0.0%
INTERFUND TRANSFERS					

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	565.10	535.00	-5.3%
5) TOTAL, REVENUES			565.10	535.00	-5.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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)			565.10	535.00	-5.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			565.10	535.00	-5.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,381.11	15,946.21	3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,381.11	15,946.21	3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,381.11	15,946.21	3.7%
2) Ending Balance, June 30 (E + F1e)			15,946.21	16,481.21	3.4%
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	15,946.21	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	16,481.21	New

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

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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	1,025,011.78	842,297.00	-17.8%
5) TOTAL, REVENUES			1,025,011.78	842,297.00	-17.8%
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	8,419,213.80	4,970,378.00	-41.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,419,213.80	4,970,378.00	-41.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,394,202.02)	(4,128,081.00)	-44.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	4,000,000.00	New
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	4,000,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,394,202.02)	(128,081.00)	-98.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,479,581.81	18,085,379.79	-29.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,479,581.81	18,085,379.79	-29.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,479,581.81	18,085,379.79	-29.0%
2) Ending Balance, June 30 (E + F1e)			18,085,379.79	17,957,298.79	-0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	18,085,379.79	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	17,957,298.79	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	18,320,882.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	(392,788.00)		
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	157,285.30		
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			18,085,379.79		
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)			18,085,379.79		
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					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	773,974.78	842,297.00	8.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	251,037.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,025,011.78	842,297.00	-17.8%
TOTAL, REVENUES			1,025,011.78	842,297.00	-17.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	5,349,559.96	1,888,263.00	-64.7%
Other Debt Service - Principal		7439	3,069,653.84	3,082,115.00	0.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,419,213.80	4,970,378.00	-41.0%
TOTAL, EXPENDITURES			8,419,213.80	4,970,378.00	-41.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	4,000,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	4,000,000.00	New
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%
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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	4,000,000.00	New

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	1,025,011.78	842,297.00	-17.8%
5) TOTAL, REVENUES			1,025,011.78	842,297.00	-17.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	8,419,213.80	4,970,378.00	-41.0%
10) TOTAL, EXPENDITURES			8,419,213.80	4,970,378.00	-41.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(7,394,202.02)	(4,128,081.00)	-44.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	4,000,000.00	New
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	4,000,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,394,202.02)	(128,081.00)	-98.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,479,581.81	18,085,379.79	-29.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,479,581.81	18,085,379.79	-29.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,479,581.81	18,085,379.79	-29.0%
2) Ending Balance, June 30 (E + F1e)			18,085,379.79	17,957,298.79	-0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	18,085,379.79	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	17,957,298.79	New

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

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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	29,728,835.73	36,930,001.00	24.2%
5) TOTAL, REVENUES			29,728,835.73	36,930,001.00	24.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	220,702.44	161,586.00	-26.8%
3) Employee Benefits		3000-3999	77,013.80	72,308.00	-6.1%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	31,767,331.87	32,148,496.00	1.2%
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			32,065,048.11	32,382,390.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,336,212.38)	4,547,611.00	-294.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,336,212.38)	4,547,611.00	-294.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	49,734,876.06	47,398,663.68	-4.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,734,876.06	47,398,663.68	-4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			49,734,876.06	47,398,663.68	-4.7%
2) Ending Net Position, June 30 (E + F1e)			47,398,663.68	51,946,274.68	9.6%
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	47,398,663.68	51,946,274.68	9.6%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	53,037,498.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,137,091.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	500,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	383,511.82		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			52,783,919.59		
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	5,385,255.91		
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			5,385,255.91		
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)			47,398,663.68		
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	1,644,527.57	730,000.00	-55.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	261,803.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	27,793,037.27	36,200,000.00	30.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	29,467.89	1.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			29,728,835.73	36,930,001.00	24.2%
TOTAL, REVENUES			29,728,835.73	36,930,001.00	24.2%
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	80,275.91	16,762.00	-79.1%
Clerical, Technical and Office Salaries		2400	140,426.53	144,824.00	3.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			220,702.44	161,586.00	-26.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	51,697.82	42,659.00	-17.5%
OASDI/Medicare/Alternative		3301-3302	16,782.49	12,361.00	-26.3%
Health and Welfare Benefits		3401-3402	5,167.30	16,480.00	218.9%
Unemployment Insurance		3501-3502	109.64	808.00	637.0%
Workers' Compensation		3601-3602	1,325.24	0.00	-100.0%
OPEB, Allocated		3701-3702	1,931.31	0.00	-100.0%
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			77,013.80	72,308.00	-6.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5499	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800-5899	31,767,331.87	32,148,496.00	1.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			31,767,331.87	32,148,496.00	1.2%
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			32,065,048.11	32,382,390.00	1.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	29,728,835.73	36,930,001.00	24.2%
5) TOTAL, REVENUES			29,728,835.73	36,930,001.00	24.2%
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		32,065,048.11	32,382,390.00	1.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			32,065,048.11	32,382,390.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,336,212.38)	4,547,611.00	-294.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,336,212.38)	4,547,611.00	-294.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	49,734,876.06	47,398,663.68	-4.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,734,876.06	47,398,663.68	-4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			49,734,876.06	47,398,663.68	-4.7%
2) Ending Net Position, June 30 (E + F1e)			47,398,663.68	51,946,274.68	9.6%
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	47,398,663.68	51,946,274.68	9.6%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Net Position		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	6,162,576.00		6,162,576.00			6,162,576.00
Work in Progress	85,667,608.00		85,667,608.00	59,249,845.25	39,272,743.21	105,644,710.04
Total capital assets not being depreciated	91,830,184.00	0.00	91,830,184.00	59,249,845.25	39,272,743.21	111,807,286.04
Capital assets being depreciated:						
Land Improvements	49,507,123.00		49,507,123.00	2,123,774.72		51,630,897.72
Buildings	525,799,972.00		525,799,972.00	40,606,040.77		566,406,012.77
Equipment	37,128,362.00		37,128,362.00	2,468,410.00	1,251,825.75	38,344,946.25
Total capital assets being depreciated	612,435,457.00	0.00	612,435,457.00	45,198,225.49	1,251,825.75	656,381,856.74
Accumulated Depreciation for:						
Land Improvements	(24,152,840.00)		(24,152,840.00)		2,208,362.99	(26,361,202.99)
Buildings	(199,854,691.00)		(199,854,691.00)		15,059,904.34	(214,914,595.34)
Equipment	(26,135,273.00)		(26,135,273.00)	1,251,825.75	1,336,955.00	(26,220,402.25)
Total accumulated depreciation	(250,142,804.00)	0.00	(250,142,804.00)	1,251,825.75	18,605,222.33	(267,496,200.58)
Total capital assets being depreciated, net excluding lease and subscription assets	362,292,653.00	0.00	362,292,653.00	46,450,051.24	19,857,048.08	388,885,656.16
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	454,122,837.00	0.00	454,122,837.00	105,699,896.49	59,129,791.29	500,692,942.20
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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	NCLB: Title I Part A	NCLB: Title I, Part C. Migr Educ	Spec Ed: IDEA, Part B, Basic Local Assistance	Spec Ed: IDEA, Local Asst, Private School ISPs	Spec Ed: IDEA, Part B, Basic Local Assistance 2023 CCEIS	Spec Ed: IDEA, Part B, Basic Local Assistance 2024 CCEIS	Spec Ed: IDEA, Part B Preschool
FEDERAL CATALOG NUMBER	84.01	84.01	84.027	84.027	84.027	84.027	84.173
RESOURCE CODE	3010	3060	3310	3311	3312	3312	3315
REVENUE OBJECT	8290	8285	81810	8181	8990	8990	8182
LOCAL DESCRIPTION (if any)	01.0 30100.0	01.0 30600.0	01.0 33100.0	01.0 33110.0	01.0 33120.3	01.0 33120 .4	01.0 33150.0
AWARD							
1. Prior Year Carryover	1,821,017.00	0.00	671,935.00	0.00	0.00	0.00	29,235.00
2. a. Current Year Award	4,881,559.00	32,511.00	3,889,288.00	28,798.00	0.00	0.00	81,970.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	625.00				0.00		
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	4,882,184.00	32,511.00	3,889,288.00	28,798.00	0.00	0.00	81,970.00
3. Required Matching Funds/Other			(536,896.00)		74,358.00	462,538.00	(18,277.00)
4. Total Available Award							
(sum lines 1, 2d, & 3)	6,703,201.00	32,511.00	4,024,327.00	28,798.00	74,358.00	462,538.00	92,928.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	60,925.00						
6. Cash Received in Current Year	4,397,117.00	16,646.00			74,358.00	49,962.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	4,458,042.00	16,646.00	0.00	0.00	74,358.00	49,962.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	4,210,323.00	32,511.00	3,301,575.00	28,798.00	74,358.00	462,538.00	67,416.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	4,210,323.00	32,511.00	3,301,575.00	28,798.00	74,358.00	462,538.00	67,416.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	247,719.00						
13. Calculation of Unearned Revenue or A/P, & A/R amounts							

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

Description	001	002	003	004	005	006	007
(line 8 minus line 9 plus line 12)	495,438.00	(15,865.00)	(3,301,575.00)	(28,798.00)	0.00	(412,576.00)	(67,416.00)
a. Unearned Revenue	247,719.00	13,275.00					
b. Accounts Payable							
c. Accounts Receivable		29,140.00	3,301,575.00	28,798.00		412,576.00	67,416.00
14. Unused Grant Award Calculation (line 4 minus line 9)	2,492,878.00	0.00	722,752.00	0.00	0.00	0.00	25,512.00
15. If Carryover is allowed, enter line 14 amount here	2,492,878.00	0.00	722,752.00	0.00	0.00	0.00	25,512.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,210,323.00	32,511.00	3,301,575.00	28,798.00	74,358.00	462,538.00	67,416.00

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	Spec Ed: IDEA, Part B Preschool, Private School ISPs	Spec Ed: IDEA, Part B Preschool 2023 CCEIS	Spec Ed: IDEA, Part B Preschool 2024 CCEIS	Spec Ed: IDEA, Mental Health	Spec Ed: IDEA, Preschool Staff Development	Spec Ed: IDEA, Part C Early Intervention	Spec Ed: IDEA, Part C Early Intervention
FEDERAL CATALOG NUMBER	84.173	84.173	84.173	84.027a	84.173a	84.027a	84.173a
RESOURCE CODE	3317	3318	3318	3327	3345	3385	3395
REVENUE OBJECT	8182	8990	8990	8182	8182	8182	8182
LOCAL DESCRIPTION (if any)	01.0 33170.0	01.0 33180.3	01.0 33180.4	01.0 33270.0	01.0 33450.0	01.0 33850.0	01.0 33950.0
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00		1,800.00	0.00	11,641.00
2. a. Current Year Award	15,056.00	0.00	0.00	184,334.00	1,000.00	84,532.00	15,157.00
b. Transferability (ESSA)	0.00	0.00	0.00			0.00	0.00
c. Other Adjustments						0.00	0.00
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	15,056.00	0.00	0.00	184,334.00	1,000.00	84,532.00	15,157.00
3. Required Matching Funds/Other		14,629.00	3,648.00				0.00
4. Total Available Award							
(sum lines 1, 2d, & 3)	15,056.00	14,629.00	3,648.00	184,334.00	2,800.00	84,532.00	26,798.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							0.00
6. Cash Received in Current Year		14,629.00	1,914.00		825.00	42,266.00	6,842.00
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	14,629.00	1,914.00	0.00	825.00	42,266.00	6,842.00
EXPENDITURES							
9. Donor-Authorized Expenditures	15,056.00	14,629.00	3,648.00	184,334.00	2,800.00	84,532.00	26,798.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	15,056.00	14,629.00	3,648.00	184,334.00	2,800.00	84,532.00	26,798.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts							

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

Description	008	009	010	011	012	013	014
(line 8 minus line 9 plus line 12)	(15,056.00)	0.00	(1,734.00)	(184,334.00)	(1,975.00)	(42,266.00)	(19,956.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	15,056.00		1,734.00	184,334.00	1,975.00	42,266.00	19,956.00
14. Unused Grant Award Calculation							
(line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed,							
enter line 14 amount here	0.00	0.00	0.00				
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	15,056.00	14,629.00	3,648.00	184,334.00	2,800.00	84,532.00	26,798.00

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

Description	015	016	017	018	019	020	021
FEDERAL PROGRAM NAME	VATEA II C, Sec 131	NCLB: Title II, Part A, Tchr Quality	NCLB: Title IV Part A	NCLB: Title III, Immigration Edu	NCLB: Title III, Limited Engl Prof	Homeless Children Education	Special Ed: We Can Work
FEDERAL CATALOG NUMBER	84.048	84.367	84.424	84.365	84.365	84.196	84.02A
RESOURCE CODE	3550	4035	4127	4201	4203	5630	5810
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	01.0 35500.0	01.0 40350.0	01.0 41270.0	01.0 42010.0	01.0 42030	01.0 56300.0	01.0 58120.0
AWARD							
1. Prior Year Carryover	0.00	699,390.00	455,911.00	25,545.00	615,535.00		0.00
2. a. Current Year Award	155,455.00	561,019.00	386,016.00	69,099.00	364,041.00	78,087.00	119,425.00
b. Transferability (ESSA)		0.00				0.00	
c. Other Adjustments		0.00	1,873.00		2,208.00	0.00	
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	155,455.00	561,019.00	387,889.00	69,099.00	366,249.00	78,087.00	119,425.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	155,455.00	1,260,409.00	843,800.00	94,644.00	981,784.00	78,087.00	119,425.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		219,251.00			129,179.00	0.00	
6. Cash Received in Current Year	86,162.00	268,627.00	447,922.00	54,901.00	406,993.00	39,043.00	56,877.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	86,162.00	487,878.00	447,922.00	54,901.00	536,172.00	39,043.00	56,877.00
EXPENDITURES							
9. Donor-Authorized Expenditures	155,455.00	446,971.00	320,175.00	25,545.00	502,857.00	78,087.00	119,425.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	155,455.00	446,971.00	320,175.00	25,545.00	502,857.00	78,087.00	119,425.00
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)	(69,293.00)	40,907.00	127,747.00	29,356.00	33,315.00	(39,044.00)	(62,548.00)

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

Description	015	016	017	018	019	020	021
a. Unearned Revenue		40,907.00	127,747.00	29,356.00	33,315.00	39,043.00	
b. Accounts Payable							
c. Accounts Receivable	69,293.00						62,548.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	813,438.00	523,625.00	69,099.00	478,927.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		813,438.00	523,625.00	69,099.00	478,927.00		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	155,455.00	446,971.00	320,175.00	25,545.00	502,857.00	0.00	119,425.00

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

Description	022	023	024	025	026	027	028
FEDERAL PROGRAM NAME	WHIS Library Reonovation	PERKINS 5	ABE & ESL	ADULT SECONDARY EDUC	EL CIVICS	PELL	PELL
FEDERAL CATALOG NUMBER		94.048	84.002A	84.002	84.002A		
RESOURCE CODE	5820	3555	3905	3913	3926	5810	5810
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	01.0 58200.0	1130 35550.0	11.0 39050	11.0 39130.0	11.0 39260.0	11.0 58102.5	11.0 581102.6
AWARD							
1. Prior Year Carryover	794,091.00	0.00					
2. a. Current Year Award		1,051,810.00	575,175.00	168,988.00	29,106.00	432,015.00	268,296.00
b. Transferability (ESSA)		0.00					
c. Other Adjustments		0.00					
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	0.00	1,051,810.00	575,175.00	168,988.00	29,106.00	432,015.00	268,296.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	794,091.00	1,051,810.00	575,175.00	168,988.00	29,106.00	432,015.00	268,296.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year		631,976.00	309,563.00	4,560.00		432,015.00	99,772.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	631,976.00	309,563.00	4,560.00	0.00	432,015.00	99,772.00
EXPENDITURES							
9. Donor-Authorized Expenditures	625,223.00	1,051,810.00	575,175.00	168,988.00	29,106.00	432,015.00	268,296.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	625,223.00	1,051,810.00	575,175.00	168,988.00	29,106.00	432,015.00	268,296.00
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)	(625,223.00)	(419,834.00)	(265,612.00)	(164,428.00)	(29,106.00)	0.00	(168,524.00)

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

Description	022	023	024	025	026	027	028
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	625,223.00						
14. Unused Grant Award Calculation (line 4 minus line 9)	168,868.00	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	168,868.00						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	625,223.00	631,976.00	309,563.00	4,560.00	0.00	432,015.00	99,772.00

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

Description	029	030	031	
FEDERAL PROGRAM NAME	Federal Child Care	HEAD START & PARENT INV	"HEADSTART T & TA"	TOTAL
FEDERAL CATALOG NUMBER	93.596	93.600	93.600	
RESOURCE CODE	5025	5210	5210	
REVENUE OBJECT	8290	8290	8290	
LOCAL DESCRIPTION (if any)	12.0 50250.0	12.0 52100.0	12.0 52102.0	
AWARD				
1. Prior Year Carryover				5,126,100.00
2. a. Current Year Award	1,845,175.00	5,277,502.00	45,273.00	20,640,687.00
b. Transferability (ESSA)				0.00
c. Other Adjustments				4,706.00
d. Adj Curr Yr Award				
(sum lines 2a, 2b, & 2c)	1,845,175.00	5,277,502.00	45,273.00	20,645,393.00
3. Required Matching Funds/Other				0.00
4. Total Available Award				
(sum lines 1, 2d, & 3)	1,845,175.00	5,277,502.00	45,273.00	25,771,493.00
REVENUES				
5. Unearned Revenue Deferred from Prior Year				409,355.00
6. Cash Received in Current Year	1,057,248.00	3,823,789.00	33,144.00	12,357,151.00
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	1,057,248.00	3,823,789.00	33,144.00	12,766,506.00
EXPENDITURES				
9. Donor-Authorized Expenditures	1,490,428.00	4,987,858.00	45,273.00	19,832,003.00
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	1,490,428.00	4,987,858.00	45,273.00	19,832,003.00
12. Amounts Included in Line 6 above for Prior Year Adjustments				247,719.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(433,180.00)	(1,164,069.00)	(12,129.00)	(6,817,778.00)
a. Unearned Revenue				531,362.00

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

Description	029	030	031	
b. Accounts Payable				0.00
c. Accounts Receivable				4,861,890.00
14. Unused Grant Award Calculation (line 4 minus line 9)	354,747.00	289,644.00	0.00	5,939,490.00
15. If Carryover is allowed, enter line 14 amount here	354,747.00			5,649,846.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,057,248.00	3,823,789.00	33,144.00	17,097,034.00

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	ASES	Student Support and Professional Development Block Grant	Universal Prekindergarten Planning Grants (UPK)	Career Technical Education	K-12 Strong Workforce Program	K-12 Strong Workforce Program	Infant Discretionary Funds
RESOURCE CODE	6010	6019	6053	6387	6388	6388	6515
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	01.0 60100.0	01.0 60190.0	01.0 60530.0	01.0 63870.0	01.0 63880.6	01.0 63880.7	01.0 65150.0
AWARD							
1. Prior Year Carryover	0.00	0.00	347,437.00	762,567.00	77,298.00	128,474.00	0.00
2. a. Current Year Award	2,953,280.00	4,532,666.00	0.00	884,365.00			1,000.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	2,953,280.00	4,532,666.00	0.00	884,365.00	0.00	0.00	1,000.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	2,953,280.00	4,532,666.00	347,437.00	1,646,932.00	77,298.00	128,474.00	1,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year			347,437.00	762,567.00	(74,707.00)	(28,869.00)	0.00
6. Cash Received in Current Year	2,657,952.00	4,532,666.00		795,929.00			1,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,657,952.00	4,532,666.00	347,437.00	1,558,496.00	(74,707.00)	(28,869.00)	1,000.00
EXPENDITURES							
9. Donor-Authorized Expenditures	2,953,280.00	176,372.00	231,171.00	586,289.00	77,298.00	77,028.00	1,000.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,953,280.00	176,372.00	231,171.00	586,289.00	77,298.00	77,028.00	1,000.00
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)	(295,328.00)	4,356,294.00	116,266.00	972,207.00	(152,005.00)	(105,897.00)	0.00
a. Unearned Revenue			116,266.00	972,207.00			
b. Accounts Payable							
c. Accounts Receivable	295,327.00				152,005.00	105,897.00	0.00

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

Description	001	002	003	004	005	006	007
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	4,356,294.00	116,266.00	1,060,643.00	0.00	51,446.00	0.00
15. If Carryover is allowed, enter line 14 amount here		4,356,294.00	116,266.00	972,207.00		51,446.00	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,953,279.00	4,532,666.00	231,171.00	586,289.00	77,298.00	77,028.00	1,000.00

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

Description	008	009	010	011	012	
STATE PROGRAM NAME	Workability I	TUPE 6-12	Specialized Secondary Programs: Cohort 11 Planning (SSP)	California Serves Grant	"CSPP: State Preschool"	TOTAL
RESOURCE CODE	6520	6690	7370	7811	6105	
REVENUE OBJECT	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	01.0 65200.0	01.0 66900.0	01.0 73700.0	01.0 78115.0	12.0 61050.0	
AWARD						
1. Prior Year Carryover	0.00		0.00	67,633.00	0.00	1,383,409.00
2. a. Current Year Award	238,035.00	54,133.00	100,000.00		7,848,138.00	16,611,617.00
b. Other Adjustments						0.00
c. Adj Curr Yr Award						
(sum lines 2a & 2b)	238,035.00	54,133.00	100,000.00	0.00	7,848,138.00	16,611,617.00
3. Required Matching Funds/Other						0.00
4. Total Available Award						
(sum lines 1, 2c, & 3)	238,035.00	54,133.00	100,000.00	67,633.00	7,848,138.00	17,995,026.00
REVENUES						
5. Unearned Revenue Deferred from Prior Year	0.00	(48,815.00)		(182,124.00)		775,489.00
6. Cash Received in Current Year	57,960.00	79,303.00	75,000.00	185,914.00	4,746,719.00	13,132,443.00
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	57,960.00	30,488.00	75,000.00	3,790.00	4,746,719.00	13,907,932.00
EXPENDITURES						
9. Donor-Authorized Expenditures	235,525.00	54,133.00	89,047.00	63,843.00	6,284,963.00	10,829,949.00
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	235,525.00	54,133.00	89,047.00	63,843.00	6,284,963.00	10,829,949.00
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)	(177,565.00)	(23,645.00)	(14,047.00)	(60,053.00)	(1,538,244.00)	3,077,983.00
a. Unearned Revenue			8,750.00			1,097,223.00
b. Accounts Payable						0.00

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

Description	008	009	010	011	012	
c. Accounts Receivable	177,565.00	23,645.00	22,797.00	60,053.00		837,289.00
14. Unused Grant Award Calculation (line 4 minus line 9)	2,510.00	0.00	10,953.00	3,790.00	1,563,175.00	7,165,077.00
15. If Carryover is allowed, enter line 14 amount here	2,510.00		10,953.00	0.00	1,563,175.00	7,072,851.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	235,525.00	54,133.00	89,047.00	63,843.00	4,746,719.00	13,647,998.00

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	004	005	006	007
FEDERAL PROGRAM NAME	CCTR (C/O from 50250.0)	CRRSA Act	CD ARP CSPP One time stipend	CD ARP CSPP Rate Supplement	CD ARP CSPP Rate Supplement	Child Nutrition-School Program	Child Nutrition-CCFP
FEDERAL CATALOG NUMBER	93.575	93.575	93.575	93.575	93.575	10.555	10.558
RESOURCE CODE	5025	5058	5059	5066	5162	5310	5320
REVENUE OBJECT	8290	8290	8290	8290	8290	8220/8520	8220/8520
LOCAL DESCRIPTION (if any)	12.0 50250.1	12.0 50580.0	12.0 50590.0	12.0 5066.0	12.0 51620.0	13.00 53100.0	13.0 53200.0
AWARD							
1. Prior Year Restricted							
Ending Balance		77,724.00	146,331.00	994,270.00	96,890.00	16,431,286.00	392,957.00
2. a. Current Year Award	705,913.00	2,587.00	4,871.00	33,094.00	3,225.00	16,089,720.00	254,536.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	705,913.00	2,587.00	4,871.00	33,094.00	3,225.00	16,089,720.00	254,536.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	705,913.00	80,311.00	151,202.00	1,027,364.00	100,115.00	32,521,006.00	647,493.00
REVENUES							
5. Cash Received in Current Year	705,913.00	2,587.00	4,871.00			14,636,492.00	225,882.00
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	33,094.00	3,225.00	1,453,228.00	28,654.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	33,094.00	3,225.00	1,453,228.00	28,654.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	705,913.00	2,587.00	4,871.00	33,094.00	3,225.00	16,089,720.00	254,536.00
EXPENDITURES							
10. Donor-Authorized Expenditures						14,952,801.00	276,795.00
11. Non Donor-Authorized							
Expenditures	0.00						
12. Total Expenditures							

2025-26 Unaudited Actuals
FEDERAL 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)	0.00	0.00	0.00	0.00	0.00	14,952,801.00	276,795.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	705,913.00	80,311.00	151,202.00	1,027,364.00	100,115.00	17,568,205.00	370,698.00

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

Description		008
FEDERAL PROGRAM NAME	Child Nutrition- CACFp At-Risk	TOTAL
FEDERAL CATALOG NUMBER	10.558	
RESOURCE CODE	5320	
REVENUE OBJECT	8220	
LOCAL DESCRIPTION (if any)	130 53201.0	
AWARD		
1. Prior Year Restricted		
Ending Balance	797,006.00	18,936,464.00
2. a. Current Year Award	2,042,246.00	19,136,192.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	2,042,246.00	19,136,192.00
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	2,839,252.00	38,072,656.00
REVENUES		
5. Cash Received in Current Year	1,890,314.00	17,466,059.00
6. Amounts Included in Line 5 for		
Prior Year Adjustments		0.00
7. a. Accounts Receivable		
(line 2c minus lines 5 & 6)	151,932.00	1,670,133.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable		
(line 7a minus line 7b)	151,932.00	1,670,133.00
8. Contributed Matching Funds		0.00
9. Total Available		
(sum lines 5, 7c, & 8)	2,042,246.00	19,136,192.00
EXPENDITURES		
10. Donor-Authorized Expenditures	2,044,328.00	17,273,924.00
11. Non Donor-Authorized		
Expenditures		0.00
12. Total Expenditures		

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

Description		008	
(line 10 plus line 11)		2,044,328.00	17,273,924.00
RESTRICTED ENDING BALANCE			
13. Current Year			
(line 4 minus line 10)		794,924.00	20,798,732.00

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	Expanded Learning Opportunities Program	Literacy Coaches and Reading Specialists Grant Program	Educator Effectiveness Fund	Prop 20 state Lottery	Antibias Education Grant	Community Schools Partnership Program	Golden State Pathway Program GSPP(123P)
RESOURCE CODE	2600	6211	6266	6300	6318	6332	6383
REVENUE OBJECT	8590	8590	8590	8560	8590	8590	8590
LOCAL DESCRIPTION (if any)	01.0 2600.0	01.0 62110.0	01.0 62660.0	01.0 63000.0	01.0 63180.0	01.0 63320.0	01.0 63830.1
AWARD							
1. Prior Year Restricted							
Ending Balance	14,268,923.00	575,253.00	1,589,372.00	4,490,949.00	36,024.00	979,229.00	46,809.00
2. a. Current Year Award	16,569,073.00					4,500,000.00	17,242.00
b. Other Adjustments						450,000.00	
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	16,569,073.00	0.00	0.00	0.00	0.00	4,950,000.00	17,242.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	30,837,996.00	575,253.00	1,589,372.00	4,490,949.00	36,024.00	5,929,229.00	64,051.00
REVENUES							
5. Cash Received in Current Year	16,569,073.00					4,275,000.00	
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	675,000.00	17,242.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	675,000.00	17,242.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	16,569,073.00	0.00	0.00	0.00	0.00	4,950,000.00	17,242.00
EXPENDITURES							
10. Donor-Authorized Expenditures	15,521,100.00	234,288.00	1,589,372.00		28,824.00	3,875,098.00	64,051.00
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

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

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	15,521,100.00	234,288.00	1,589,372.00	0.00	28,824.00	3,875,098.00	64,051.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	15,316,896.00	340,965.00	0.00	4,490,949.00	7,200.00	2,054,131.00	0.00

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 Pathway Program GSPP(2491)	Golden State Pathway Program GSPP(3011)	Golden State Pathway Program GSPP(3021)	Special Education AB602	Special Ed: Mental Health	Spec Ed: Early Intervention Preschool Grant	Arts, Music, and Instructional Materials Block Grant
RESOURCE CODE	6383	6383	6383	6500	6546	6547	6762
REVENUE OBJECT	8590	8590	8590	8311	8590	8590	8590
LOCAL DESCRIPTION (if any)	01.0 63830.2	01.0 63830.3	01.0-63830.4	01.0 65000.0	01.0 65460.0	01.0 65470.0	01.0 67620.0
AWARD							
1. Prior Year Restricted							
Ending Balance	261,196.00	287,880.00	387,582.00	880,004.00	614,764.00	737,285.00	2,152,002.00
2. a. Current Year Award				15,461,953.00	1,215,615.00	712,113.00	
b. Other Adjustments				(414,026.00)			
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	0.00	0.00	15,047,927.00	1,215,615.00	712,113.00	0.00
3. Required Matching Funds/Other				28,795,245.00			
4. Total Available Award							
(sum lines 1, 2c, & 3)	261,196.00	287,880.00	387,582.00	44,723,176.00	1,830,379.00	1,449,398.00	2,152,002.00
REVENUES							
5. Cash Received in Current Year				14,004,131.00	1,108,169.00	639,764.00	
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	1,043,796.00	107,446.00	72,349.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	1,043,796.00	107,446.00	72,349.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	0.00	0.00	15,047,927.00	1,215,615.00	712,113.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures		2,440.00	50,003.00	43,843,172.00	1,101,921.00	782,386.00	2,152,002.00
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)	0.00	2,440.00	50,003.00	43,843,172.00	1,101,921.00	782,386.00	2,152,002.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	261,196.00	285,440.00	337,579.00	880,004.00	728,458.00	667,012.00	0.00

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

Description	015	016	017	018	019	020	021
STATE PROGRAM NAME	" Arts and Music in Schools (AMS)- (Prop 28)"	" Arts and Music in Schools (AMS)- (Prop 28)"	" Arts and Music in Schools (AMS)- (Prop 28)"	Kitchen Infrastructure and Training Funds	Commercial Dishwasher Grant	Kitchen Infrastructure Grant	2025 Retention & Recruitment Grant
RESOURCE CODE	6770	6770	6770	7032	7034	7034	7042
REVENUE OBJECT	8590	8590	8590	8520	8520	8520	8520
LOCAL DESCRIPTION (if any)	01.0 67700.0	01.0 67700.1	01.0 67700.2	01.0 70320.0	01.0 70340.0	01.0 70410.0	01.0 70420.0
AWARD							
1. Prior Year Restricted							
Ending Balance	479,675.00	2,497,711.00	2,947,054.00	2,139,687.00	79,833.00		
2. a. Current Year Award					4,523.00	314,634.00	39,978.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	0.00	0.00	0.00	4,523.00	314,634.00	39,978.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	479,675.00	2,497,711.00	2,947,054.00	2,139,687.00	84,356.00	314,634.00	39,978.00
REVENUES							
5. Cash Received in Current Year					4,523.00	314,634.00	
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	39,978.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	39,978.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00	4,523.00	314,634.00	39,978.00
EXPENDITURES							
10. Donor-Authorized Expenditures	479,675.00	1,956,547.00		1,697,291.00	46,245.00		
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	479,675.00	1,956,547.00	0.00	1,697,291.00	46,245.00	0.00	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)	0.00	541,164.00	2,947,054.00	442,396.00	38,111.00	314,634.00	39,978.00

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

Description	022	023	024	025	026	027	028
STATE PROGRAM NAME	Classified School Employee Professional Development Block Grant	Middle College and Early College Grant	College and Career Access Pathways Grant	LCFF Equity Multiplier	A-G Completion Improvement Grant	A-G Learning Loss Mitigation Grant	Classified School Employee Professional Development Block Grant
RESOURCE CODE	7311	7339	7339	7339	7412	7413	7311
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	01.0 73110.0	01.0 73390.0	01.0-73391.0	01.0-73990.0	01.0-74120.0	01.0-74130.0	01.0 74150
AWARD							
1. Prior Year Restricted Ending Balance	103,419.00	140,159.00	310,720.00	784,471.00	291,103.00	202,485.00	597.00
2. a. Current Year Award			0.00	497,626.00			513,779.00
b. Other Adjustments			0.00				149,670.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	497,626.00	0.00	0.00	663,449.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	103,419.00	140,159.00	310,720.00	1,282,097.00	291,103.00	202,485.00	664,046.00
REVENUES							
5. Cash Received in Current Year				490,654.00			
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00			
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	6,972.00	0.00	0.00	663,449.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	6,972.00	0.00	0.00	663,449.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	497,626.00	0.00	0.00	663,449.00
EXPENDITURES							
10. Donor-Authorized Expenditures		55,226.00	48,471.00	399,661.00	229,916.00	25,655.00	663,449.00
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	022	023	024	025	026	027	028
12. Total Expenditures (line 10 plus line 11)	0.00	55,226.00	48,471.00	399,661.00	229,916.00	25,655.00	663,449.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	103,419.00	84,933.00	262,249.00	882,436.00	61,187.00	176,830.00	597.00

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

Description	029	030	031	032	033	034	035
STATE PROGRAM NAME	Learning Recovery Emergency Block Grant	Ethic Studies Block Grant	Calif Opportunity youth Apprenticeship (COYA)	Literacy Screening Professional Development	Routine Restricted Maintenance	Adults in correctional facilities	"CalWorks for ROCP"
RESOURCE CODE	7435	7810	7811	7812	8150	6015	6371
REVENUE OBJECT	8590	8590	8590	8590	8980	8311	8590
LOCAL DESCRIPTION (if any)	01.0 74350	01.0 74350.0	01.0-78118.0	01.0-78121.0	01.0-81500.0	11.0-60150.0	11.0-63710.0
AWARD							
1. Prior Year Restricted							
Ending Balance	19,613,033.00	51,772.00	0.00	68,988.00	13,876,206.00	7,339,599.00	747,649.00
2. a. Current Year Award			164,420.00	107,024.00	10,000,000.00		16,471.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	0.00	164,420.00	107,024.00	10,000,000.00	0.00	16,471.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	19,613,033.00	51,772.00	164,420.00	176,012.00	23,876,206.00	7,339,599.00	764,120.00
REVENUES							
5. Cash Received in Current Year	1,272,034.00		252,174.00				
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	(1,272,034.00)	0.00	(87,754.00)	107,024.00	10,000,000.00	0.00	16,471.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	(1,272,034.00)	0.00	(87,754.00)	107,024.00	10,000,000.00	0.00	16,471.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	0.00	164,420.00	107,024.00	10,000,000.00	0.00	16,471.00
EXPENDITURES							
10. Donor-Authorized Expenditures	10,613,967.00	15,198.00	117,303.00	3,207.00	11,340,135.00		
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

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

Description	029	030	031	032	033	034	035
(line 10 plus line 11)	10,613,967.00	15,198.00	117,303.00	3,207.00	11,340,135.00	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	8,999,066.00	36,574.00	47,117.00	172,805.00	12,536,071.00	7,339,599.00	764,120.00

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

Description	036	037	038	039	040	041	042
STATE PROGRAM NAME	AEBG: Adult Ed Block Grant	"ELL Healthcare Pathways"	Apprenticeship Training & Instruction	CSPP (C/O From 61050.0)	CCTR Center Based Reserve Account	CD: Center Based Reserve	Cost of Care Plus Rate SB 140 CCTR Supplemental
RESOURCE CODE	6391	6391	7811	6105	6129	6130	6160
REVENUE OBJECT	8590	8590	8590	8590	8990	8990	8590
LOCAL DESCRIPTION (if any)	11.0-63910.0	11-63910.2	11.0-78114.0	12.0-61050.1	12.0-61290.0	12.0-61300.0	12.0-61600.0
AWARD							
1. Prior Year Restricted							
Ending Balance			3,227,718.00		61,663.00	1,140,565.00	121,998.00
2. a. Current Year Award	21,448,087.00	108,514.00	9,264,758.00	197,378.00	2,052.00	19,879.00	4,060.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	21,448,087.00	108,514.00	9,264,758.00	197,378.00	2,052.00	19,879.00	4,060.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	21,448,087.00	108,514.00	12,492,476.00	197,378.00	63,715.00	1,160,444.00	126,058.00
REVENUES							
5. Cash Received in Current Year		61,645.00	9,264,758.00		2,052.00	19,879.00	4,060.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	21,448,087.00	46,869.00	0.00	197,378.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	21,448,087.00	46,869.00	0.00	197,378.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	21,448,087.00	108,514.00	9,264,758.00	197,378.00	2,052.00	19,879.00	4,060.00
EXPENDITURES							
10. Donor-Authorized Expenditures	21,448,087.00	108,514.00	8,203,526.00				
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	036	037	038	039	040	041	042
(line 10 plus line 11)	21,448,087.00	108,514.00	8,203,526.00	0.00	0.00	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	0.00	0.00	4,288,950.00	197,378.00	63,715.00	1,160,444.00	126,058.00

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

Description	043	044	045	046	047	048	049
STATE PROGRAM NAME	Cost of Care Plus Rate SB 120 CCTR Supplemental	One Time SB 151 CCTR Supplemental	CSPP Prop 98 Round 2 Rate Increase	Cost of Care Plus Rate Allocations	Cost of Care Plus Rate Allocations	Cost of Care Plus Rate SB 120 CSPP Supplemental	One Time Stabilization SB 151 CSPP Supplemental
RESOURCE CODE	6160	6160	7810	7810	7810	7810	7810
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	12.0-61601.0	12.0-61602.0	12.0-78117.0	12.0-78119.0	12.0-78120.0	12.0-78122.0	12.0-78123.0
AWARD							
1. Prior Year Restricted							
Ending Balance		0.00	1,457,611.00	553,027.00	1,421,118.00		
2. a. Current Year Award	67,085.00	19,131.00	48,516.00	19,047.00	47,302.00	597,395.00	152,294.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	67,085.00	19,131.00	48,516.00	19,047.00	47,302.00	597,395.00	152,294.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	67,085.00	19,131.00	1,506,127.00	572,074.00	1,468,420.00	597,395.00	152,294.00
REVENUES							
5. Cash Received in Current Year	67,085.00		48,516.00	19,047.00	47,302.00		
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	19,131.00	0.00	0.00	0.00	597,395.00	152,294.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	19,131.00	0.00	0.00	0.00	597,395.00	152,294.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	67,085.00	19,131.00	48,516.00	19,047.00	47,302.00	597,395.00	152,294.00
EXPENDITURES							
10. Donor-Authorized Expenditures							
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

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

Description	043	044	045	046	047	048	049
(line 10 plus line 11)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	67,085.00	19,131.00	1,506,127.00	572,074.00	1,468,420.00	597,395.00	152,294.00

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

Description		050
STATE PROGRAM NAME	School Food Best Practices	TOTAL
RESOURCE CODE	7033	
REVENUE OBJECT	8520	
LOCAL DESCRIPTION (if any)	13.0-70330.0	
AWARD		
1. Prior Year Restricted		
Ending Balance	36,740.00	87,001,873.00
2. a. Current Year Award		82,129,949.00
b. Other Adjustments		185,644.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	0.00	82,315,593.00
3. Required Matching Funds/Other		28,795,245.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	36,740.00	198,112,711.00
REVENUES		
5. Cash Received in Current Year		48,464,500.00
6. Amounts Included in Line 5 for		
Prior Year Adjustments		0.00
7. a. Accounts Receivable		
(line 2c minus lines 5 & 6)	0.00	33,851,093.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable		
(line 7a minus line 7b)	0.00	33,851,093.00
8. Contributed Matching Funds		0.00
9. Total Available		
(sum lines 5, 7c, & 8)	0.00	82,315,593.00
EXPENDITURES		
10. Donor-Authorized Expenditures	36,740.00	126,733,470.00
11. Non Donor-Authorized		
Expenditures		0.00
12. Total Expenditures		
(line 10 plus line 11)	36,740.00	126,733,470.00

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

Description		050
RESTRICTED ENDING BALANCE		
13. Current Year		
(line 4 minus line 10)		0.00
		71,379,241.00

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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	Impressed Balance	AP Fee Payment	VISA Students	IB Projects	Maker Space Program	School Environment Projects	Kaiser Foundation
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	01.0-901620.0	01.0-90162.0	01.0-90208.0	01.0-90216.0	01.0-90217.0	01.0-90219.0	01.0-90227.0
AWARD							
1. Prior Year Restricted							
Ending Balance	1,682,811.00	23,406.00	189,265.00	21,105.00	6,454.00	3,874,219.00	3,773.00
2. a. Current Year Award		75,889.00	400.00	18,611.00			
b. Other Adjustments	(201,510.00)					649,831.00	
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	(201,510.00)	75,889.00	400.00	18,611.00	0.00	649,831.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	1,481,301.00	99,295.00	189,665.00	39,716.00	6,454.00	4,524,050.00	3,773.00
REVENUES							
5. Cash Received in Current Year		74,899.00	400.00	18,611.00			
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	(201,510.00)	990.00	0.00	0.00	0.00	649,831.00	0.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	(201,510.00)	990.00	0.00	0.00	0.00	649,831.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	(201,510.00)	75,889.00	400.00	18,611.00	0.00	649,831.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures		69,701.00		33,411.00			
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

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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)	0.00	69,701.00	0.00	33,411.00	0.00	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	1,481,301.00	29,594.00	189,665.00	6,305.00	6,454.00	4,524,050.00	3,773.00

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

Description	008	009	010	011	012	013	014
LOCAL PROGRAM NAME	Textbook Stock	Field Use Fees	Arts Ed. Collective	E-Rate	COPS Additional	Comm Redevelopment Fees	EDD
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8980	8650/8699	8699	8699/8980	8980	8625	8625
LOCAL DESCRIPTION (if any)	01.0-90228.0	01.0-90229.0	01.0-90240.0	01.0-90247.0	01.0-90248.0	01.0-90254.0	01.0-90255.0
AWARD							
1. Prior Year Restricted							
Ending Balance		1,158,993.00		10,212,196.00	1,461,087.00	7,978,799.00	904,583.00
2. a. Current Year Award	27,839.00	4,372.00	25,000.00			1,917,380.00	614,362.00
b. Other Adjustments					1,910,142.00		
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	27,839.00	4,372.00	25,000.00	0.00	1,910,142.00	1,917,380.00	614,362.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	27,839.00	1,163,365.00	25,000.00	10,212,196.00	3,371,229.00	9,896,179.00	1,518,945.00
REVENUES							
5. Cash Received in Current Year			1,669.00			1,917,380.00	614,362.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	27,839.00	4,372.00	23,331.00	0.00	1,910,142.00	0.00	0.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	27,839.00	4,372.00	23,331.00	0.00	1,910,142.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	27,839.00	4,372.00	25,000.00	0.00	1,910,142.00	1,917,380.00	614,362.00
EXPENDITURES							
10. Donor-Authorized Expenditures	27,839.00		25,000.00			13,500.00	
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

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

Description	008	009	010	011	012	013	014
(line 10 plus line 11)	27,839.00	0.00	25,000.00	0.00	0.00	13,500.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	0.00	1,163,365.00	0.00	10,212,196.00	3,371,229.00	9,882,679.00	1,518,945.00

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

Description	015	016	017	018	019	020	021
LOCAL PROGRAM NAME	TELA	TEAL/SEL-DMH	Vaping Awareness Mini Grant (LACOE)	Teachers of the Year Equitable Innovation	Workman HS Media Center Proj	Kwis Baseball Fields	Los Angeles College Accelerator Network
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	01.0-90256.0	01.0-90263.0	01.0-90272.0	01.0-90273.0	01.0-90277.0	01.0-90279.0	01.0-90280.0
AWARD							
1. Prior Year Restricted							
Ending Balance	5,044.00	1,500.00	5,000.00	839.00	1,304.00	93,325.00	983.00
2. a. Current Year Award							
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	5,044.00	1,500.00	5,000.00	839.00	1,304.00	93,325.00	983.00
REVENUES							
5. Cash Received in Current Year							
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures							
11. Non Donor-Authorized							
Expenditures							

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

Description	015	016	017	018	019	020	021
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	5,044.00	1,500.00	5,000.00	839.00	1,304.00	93,325.00	983.00

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

Description	022	023	024	025	026	027	028
LOCAL PROGRAM NAME	Workman High School Stadium	Technology Infrastructure Upgrade	Promising Learners Project	High School College Promise Scholarship	DO Board Room	School Linked Partnership and Capacity Gra	Wilson HS Stadium Lighting
RESOURCE CODE	9010	9010	9028	9028	9010	9029	9029
REVENUE OBJECT	8699	8980	8699	8699	8990	8699	8699
LOCAL DESCRIPTION (if any)	01.0-90284.0	01.0-90285.0	01.0-90286.0	01.0-90287	01.0-90291.0	01.0-90293.0	01.0-90294.0
AWARD							
1. Prior Year Restricted							
Ending Balance	6,650,371.00	867,185.00	142,938.00	28,500.00	1,168,500.00	570,464.00	0.00
2. a. Current Year Award	2,648,744.00	32,375.00	95,000.00			456,371.00	304,545.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	2,648,744.00	32,375.00	95,000.00	0.00	0.00	456,371.00	304,545.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	9,299,115.00	899,560.00	237,938.00	28,500.00	1,168,500.00	1,026,835.00	304,545.00
REVENUES							
5. Cash Received in Current Year		32,375.00	95,000.00			456,371.00	
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	2,648,744.00	0.00	0.00	0.00	0.00	0.00	304,545.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	2,648,744.00	0.00	0.00	0.00	0.00	0.00	304,545.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	2,648,744.00	32,375.00	95,000.00	0.00	0.00	456,371.00	304,545.00
EXPENDITURES							
10. Donor-Authorized Expenditures	4,540,059.00	899,560.00	132,549.00	25,000.00	86,008.00	297,271.00	304,545.00
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

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

Description	022	023	024	025	026	027	028
(line 10 plus line 11)	4,540,059.00	899,560.00	132,549.00	25,000.00	86,008.00	297,271.00	304,545.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	4,759,056.00	0.00	105,389.00	3,500.00	1,082,492.00	729,564.00	0.00

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

Description	029	030	031	032	033	034	035
LOCAL PROGRAM NAME	Multi-Use Sports	ALCOA Foundation	Adult Ed General	Asian American Adv justice	Local Prog Settlement	Adult Ed Fee Based	EDD
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8990	8699	8650
LOCAL DESCRIPTION (if any)	01.0-90296.0	11.0-90166.0	11.0-90190.0	11.0-90235.0	11.0-90237.0	11.0-90245.0	11.0-90255.0
AWARD							
1. Prior Year Restricted							
Ending Balance		54,020.00	6,411,924.00	475.00	8,144,070.00	4,179,086.00	1,715,382.00
2. a. Current Year Award	450,000.00		1,155,189.00			2,880,082.00	
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	450,000.00	0.00	1,155,189.00	0.00	0.00	2,880,082.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	450,000.00	54,020.00	7,567,113.00	475.00	8,144,070.00	7,059,168.00	1,715,382.00
REVENUES							
5. Cash Received in Current Year			1,155,189.00			2,443,551.00	
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	450,000.00	0.00	0.00	0.00	0.00	436,531.00	0.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	450,000.00	0.00	0.00	0.00	0.00	436,531.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	450,000.00	0.00	1,155,189.00	0.00	0.00	2,880,082.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures			1,516,654.00	475.00		2,142,488.00	
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

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

Description	029	030	031	032	033	034	035
(line 10 plus line 11)	0.00	0.00	1,516,654.00	475.00	0.00	2,142,488.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	450,000.00	54,020.00	6,050,459.00	0.00	8,144,070.00	4,916,680.00	1,715,382.00

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

Description	036	037	038	039	040	041	042
LOCAL PROGRAM NAME	Performing Arts Center Project	"Child Dev Parent Fees"	QRIS (Facilities)	QSLA Block grant	"QRIS Block grant (Facilities)"	One Time stipend Founcaation CCC	CC Lic Facility Stablization Stipend
RESOURCE CODE	9010	9016	9010	9010	9010	9010	9010
REVENUE OBJECT	8990	8673	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	11.0-90274.0	12.0-90168.0	12.0-90242.1	12.0-90250.0	12.0-90257.0	12.0-90276.0	12.0-90278.0
AWARD							
1. Prior Year Restricted							
Ending Balance	17,305,715.00	898,284.00	54,712.00	10,220.00	185,917.00	23,337.00	85,025.00
2. a. Current Year Award		956.00			50,119.00		
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	956.00	0.00	0.00	50,119.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	17,305,715.00	899,240.00	54,712.00	10,220.00	236,036.00	23,337.00	85,025.00
REVENUES							
5. Cash Received in Current Year		956.00			50,119.00		
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	956.00	0.00	0.00	50,119.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	31,922.00				67,000.00		
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

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

Description	036	037	038	039	040	041	042
(line 10 plus line 11)	31,922.00	0.00	0.00	0.00	67,000.00	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	17,273,793.00	899,240.00	54,712.00	10,220.00	169,036.00	23,337.00	85,025.00

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

Description		043
LOCAL PROGRAM NAME	Food Services Local	TOTAL
RESOURCE CODE	9010	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)	13.0-90100.0	
AWARD		
1. Prior Year Restricted		
Ending Balance	21,750.00	76,142,561.00
2. a. Current Year Award		10,757,234.00
b. Other Adjustments	(21,750.00)	2,336,713.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	(21,750.00)	13,093,947.00
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	0.00	89,236,508.00
REVENUES		
5. Cash Received in Current Year	(21,750.00)	6,839,132.00
6. Amounts Included in Line 5 for		
Prior Year Adjustments		0.00
7. a. Accounts Receivable		
(line 2c minus lines 5 & 6)	0.00	6,254,815.00
b. Noncurrent Accounts		
Receivable		0.00
c. Current Accounts Receivable		
(line 7a minus line 7b)	0.00	6,254,815.00
8. Contributed Matching Funds		0.00
9. Total Available		
(sum lines 5, 7c, & 8)	(21,750.00)	13,093,947.00
EXPENDITURES		
10. Donor-Authorized Expenditures		10,212,982.00
11. Non Donor-Authorized		
Expenditures		0.00
12. Total Expenditures		

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

Description		043	
(line 10 plus line 11)		0.00	10,212,982.00
RESTRICTED ENDING BALANCE			
13. Current Year			
(line 4 minus line 10)		0.00	79,023,526.00

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	129,303,440.59	301	0.00	303	129,303,440.59	305	2,228,220.30	8,523,489.33	307	120,779,951.26	309
2000 - Classified Salaries	44,382,036.62	311	160,390.25	313	44,221,646.37	315	2,162,765.04	2,856,785.98	317	41,364,860.39	319
3000 - Employee Benefits	70,301,739.76	321	1,670,396.91	323	68,631,342.85	325	1,701,321.76	4,332,695.74	327	64,298,647.11	329
4000 - Books, Supplies Equip Replace. (6500)	14,333,445.10	331	691,986.66	333	13,641,458.44	335	3,213,769.39	6,626,825.87	337	7,014,632.57	339
5000 - Services . . . & 7300 - Indirect Costs	49,843,139.83	341	457,813.64	343	49,385,326.19	345	4,538,311.92	24,307,608.25	347	25,077,717.94	349
TOTAL					305,183,214.44	365	TOTAL			258,535,809.27	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	93,676,742.68	375
2. Salaries of Instructional Aides Per EC 41011.	2100	8,353,546.21	380
3. STRS.	3101 & 3102	26,657,575.37	382
4. PERS.	3201 & 3202	2,598,427.31	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,217,881.41	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	7,781,888.16	385
7. Unemployment Insurance.	3501 & 3502	49,636.11	390
8. Workers' Compensation Insurance.	3601 & 3602	632,320.73	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	919,766.96	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		142,887,784.94	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).		609.03	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		130,056.22	396
14. TOTAL SALARIES AND BENEFITS.		142,757,728.72	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		55.22%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.22%
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).	258,535,809.27
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
The Expanded Learning Opportunities Program and After School Education and Safety Program operate before, after, and during school breaks, outside the regular instructional day; per statute, this time does not constitute instructional time.	
The Learning Recovery Emergency Block Grant did not contain teacher or instructional aid salary expenses.	
The remaining resources are federal and state categorical programs containing no teacher or instructional aide salary expenditures: Resources 6546, 6547, 7415, 4203, 6520, 6211, 7412, 5810, 3315, 3395, 4201, 3318, 3317, and 7810.	

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	170,775,993.00	(130,420.00)	170,645,573.00		12,278,238.00	158,367,335.00	13,338,238.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	48,794,834.00		48,794,834.00		1,756,492.00	47,038,342.00	1,811,492.00
Leases Payable	8,000,467.82		8,000,467.82		1,687,114.82	6,313,353.00	1,737,703.27
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	5,304,869.00	(1,669,071.00)	3,635,798.00		594,163.00	3,041,635.00	497,065.00
Net Pension Liability	227,174,505.00	(11,942,992.00)	215,231,513.00			215,231,513.00	
Total/Net OPEB Liability	34,490,676.00	1,228,159.00	35,718,835.00			35,718,835.00	
Compensated Absences Payable	4,559,948.31	8,059,589.69	12,619,538.00		141,749.28	12,477,788.72	2,764,304.00
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	499,101,293.13	(4,454,734.31)	494,646,558.82	0.00	16,457,757.10	478,188,801.72	20,148,802.27
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	318,758,046.34
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	10,698,520.53
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	91,827.91
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	8,840,243.68
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
7. Nonagency		9200	7651	
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
D. Plus additional MOE expenditures:				8,932,071.59
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				299,127,454.22
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)				14,293.72
B. Expenditures per ADA (Line I.E divided by Line II.A)				20,927.19
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.)		301,969,957.78		20,790.30
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)		301,969,957.78		20,790.30
B. Required effort (Line A.2 times 90%)		271,772,962.00		18,711.27
C. Current year expenditures (Line I.E and Line II.B)		299,127,454.22		20,927.19
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)	137,086,547.63		137,086,547.63			143,638,648.53
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	14,500.31		14,500.31			14,273.62
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)	14,273.62		14,273.62	13,930.87		13,930.87
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)			14,273.62			13,930.87
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)	89,470.78		89,470.78	96,621.00		96,621.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	25,332,307.78		25,332,307.78	27,286,805.00		27,286,805.00
5. Unsecured Roll Taxes (Object 8042)	155,330.02		155,330.02	134,548.00		134,548.00
6. Prior Years' Taxes (Object 8043)	689,643.33		689,643.33	838,165.00		838,165.00
7. Supplemental Taxes (Object 8044)	906,954.69		906,954.69	780,860.00		780,860.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	14,853,552.78		14,853,552.78	14,096,803.00		14,096,803.00

	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)	50,383.00		50,383.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	9,763,630.37		9,763,630.37	8,924,335.00		8,924,335.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	51,841,272.75	0.00	51,841,272.75	52,158,137.00	0.00	52,158,137.00
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)	51,841,272.75	0.00	51,841,272.75	52,158,137.00	0.00	52,158,137.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,387,374.74			2,701,134.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	10,000,000.00		10,000,000.00	10,285,992.00		10,285,992.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	10,000,000.00	0.00	12,387,374.74	10,285,992.00	0.00	12,987,126.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	175,840,784.00		175,840,784.00	176,196,969.00		176,196,969.00
25. LCFF State Aid - Prior Years (Object 8019)	(763,155.00)		(763,155.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	175,077,629.00	0.00	175,077,629.00	176,196,969.00	0.00	176,196,969.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	312,942,306.99		312,942,306.99	313,172,352.00		313,172,352.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	6,143,978.88		6,143,978.88	5,444,266.00		5,444,266.00

	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)			137,086,547.63			143,638,648.53
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9844			0.9760
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			143,638,648.53			147,130,791.35
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			51,841,272.75			52,158,137.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			1,712,834.40			1,671,704.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			104,184,750.52			107,959,780.35
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			104,184,750.52			107,959,780.35
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			3,124,595.23			2,832,775.34
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			54,965,867.98			54,990,912.34
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)			101,060,155.29			105,127,005.01
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			54,965,867.98			
b. State Subventions (Line D8)			101,060,155.29			
c. Less: Excluded Appropriations (Line C23)			12,387,374.74			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			143,638,648.53			
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)			143,638,648.53			147,130,791.35
12. Appropriations Subject to the Limit (Line D9d)			143,638,648.53			

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) 11,022,914.36
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) 231,308,186.19

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.77%

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) 14,498,559.63
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 5,477,941.99

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
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)	1,594,512.05
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)	21,571,013.67
9. Carry-Forward Adjustment (Part IV, Line F)	1,050,348.26
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	22,621,361.93
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	168,683,502.99
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	40,561,171.22
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	26,545,171.74
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,503,590.71
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	91,827.91
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)	1,067,660.23
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)	115,018.55
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)	3,763.51
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)	31,833,413.46
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)	1,649,310.97
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	31,333,491.49
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	12,144,016.58
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	7,265,260.02
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)	323,797,199.38
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)	6.66%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.99%
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)	21,571,013.67
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	1,497,544.15
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.80%) times Part III, Line B19); zero if negative	1,050,348.26
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.80%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.80%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	1,050,348.26
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	1,050,348.26

Unaudited Actuals
2025-26 Unaudited Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

19 73445 0000000
Form ICR
G8AZ1DTG7R(2025-26)

Approved
indirect
cost rate: 6.80%

Highest
rate used
in any
program: 6.80%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	2,333,559.93	158,690.29	6.80%
01	3010	3,942,249.57	268,072.97	6.80%
01	3312	502,711.80	34,183.97	6.80%
01	3318	17,113.26	1,163.24	6.80%
01	3550	148,052.00	7,403.00	5.00%
01	4035	418,512.25	28,458.83	6.80%
01	4127	299,789.24	20,385.67	6.80%
01	4201	23,918.88	1,626.48	6.80%
01	4203	470,839.66	32,017.10	6.80%
01	5630	73,115.03	4,971.82	6.80%
01	5810	111,821.16	7,603.84	6.80%
01	6010	365,926.72	18,296.34	5.00%
01	6053	216,452.52	14,718.77	6.80%
01	6211	219,370.44	14,917.19	6.80%
01	6266	1,488,176.19	101,195.98	6.80%
01	6318	26,988.37	1,835.21	6.80%
01	6332	3,628,369.15	246,729.10	6.80%
01	6383	55,369.74	3,765.14	6.80%
01	6387	548,959.47	37,329.24	6.80%
01	6388	148,390.20	5,935.60	4.00%
01	6520	220,529.27	14,996.00	6.80%
01	6547	732,570.74	49,815.00	6.80%
01	6762	1,938,961.73	131,849.40	6.80%
01	6770	2,412,102.24	24,121.03	1.00%
01	7339	97,094.65	6,602.44	6.80%
01	7370	59,918.46	4,074.46	6.80%
01	7399	374,214.04	25,446.56	6.80%
01	7412	215,277.74	14,638.89	6.80%
01	7413	24,021.72	1,633.48	6.80%
01	7435	9,617,134.50	653,965.15	6.80%
01	7810	186,844.67	12,705.44	6.80%
01	9010	1,068,831.47	20,161.19	1.89%
11	3555	582,752.62	29,137.63	5.00%
11	6391	18,570,719.27	928,535.97	5.00%
11	7810	7,812,882.16	390,644.11	5.00%
11	9010	2,174,609.54	3,355.85	0.15%
12	5025	1,370,703.52	93,207.84	6.80%

Hacienda La Puente Unified
Los Angeles County

Unaudited Actuals
2025-26 Unaudited Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

19 73445 0000000
Form ICR
G8AZ1DTG7R(2025-26)

12	5210	4,696,849.07	319,385.74	6.80%
12	6105	5,768,796.99	392,278.20	6.80%
13	5310	7,140,730.34	442,725.29	6.20%
13	5320	124,529.68	7,720.84	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		4,490,948.40	4,490,948.40
2. State Lottery Revenue	8560	2,835,717.62		1,258,960.02	4,094,677.64
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		2,835,717.62	0.00	5,749,908.42	8,585,626.04
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,108,947.37		0.00	2,108,947.37
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	726,770.25		0.00	726,770.25
4. Books and Supplies	4000-4999	0.00		2,698,129.22	2,698,129.22
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,835,717.62	0.00	2,698,129.22	5,533,846.84
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	3,051,779.20	3,051,779.20
D. COMMENTS:					

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

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	791,877.33	0.00	791,877.33	48,051.15		839,928.48
1110	Regular Education, K-12	158,096,797.88	58,097,881.61	216,194,679.49	13,118,701.95		229,313,381.44
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	1,560,939.30	692,269.06	2,253,208.36	136,724.77		2,389,933.13
3300	Independent Study Centers	2,152,843.31	1,061,027.13	3,213,870.44	195,017.79		3,408,888.23
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	918,475.99	160,540.83	1,079,016.82	65,474.78		1,144,491.60
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	3,790,400.15	1,614,943.65	5,405,343.80	327,996.48		5,733,340.28
4110	Regular Education, Adult	16,700.21	0.00	16,700.21	1,013.37		17,713.58
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	33,486.95	0.00	33,486.95	2,031.99		35,518.94
5000-5999	Special Education	51,407,277.23	8,235,765.50	59,643,042.73	3,619,142.26		63,262,184.99
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	172,902.55	0.00	172,902.55	10,491.73		183,394.28
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					1,197,664.59	1,197,664.59
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					9,071,522.46	9,071,522.46
----	Other Outgo					1,128,778.16	1,128,778.16
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	3,638,297.63		3,638,297.63
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(2,606,991.47)		(2,606,991.47)
----	Total General Fund and Charter Schools Funds Expenditures	218,941,700.90	69,862,427.78	288,804,128.68	18,555,952.43	11,397,965.21	318,758,046.32

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	7,278.23	123,353.52	0.00	0.00	661,245.58	0.00	0.00			0.00	0.00	791,877.33
1110	Regular Education, K-12	143,683,632.82	10,158,923.71	140,326.02	1,141,226.62	444,749.91	24,348.09	2,503,590.71			0.00	0.00	158,096,797.88
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,176,003.69	0.00	0.00	334,839.30	50,096.31	0.00	0.00			0.00	0.00	1,560,939.30
3300	Independent Study Centers	2,088,698.15	0.00	0.00	64,145.16	0.00	0.00	0.00			0.00	0.00	2,152,843.31
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	404,777.29	0.00	0.00	363,410.74	150,287.96	0.00	0.00			0.00	0.00	918,475.99
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	3,554,061.44	229,588.30	0.00	2,170.04	4,580.37	0.00	0.00			0.00	0.00	3,790,400.15
4110	Regular Education, Adult	0.00	0.00	0.00	10,366.27	0.00	0.00	0.00			6,333.94	0.00	16,700.21
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	30,218.99	0.00	0.00	0.00	3,267.96	0.00	0.00			0.00	0.00	33,486.95
5000-5999	Special Education	35,165,121.69	2,427,938.99	0.00	102,675.18	12,467,041.10	1,095,770.78	0.00			148,729.49	0.00	51,407,277.23
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		91,827.91	0.00	81,074.64	0.00	172,902.55
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		186,109,792.30	12,939,804.52	140,326.02	2,018,833.31	13,781,269.19	1,120,118.87	2,503,590.71	91,827.91	0.00	236,138.07	0.00	218,941,700.90

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	26,927,623.09	29,008,688.63	2,161,569.89	58,097,881.61
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	333,734.71	358,534.35	0.00	692,269.06
3300	Independent Study Centers	572,116.65	488,910.48	0.00	1,061,027.13
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	95,352.77	65,188.06	0.00	160,540.83
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	963,063.01	651,880.64	0.00	1,614,943.65
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	5,530,460.83	2,705,304.67	0.00	8,235,765.50
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		34,422,351.06	33,278,506.83	2,161,569.89	69,862,427.78

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)	1,067,660.23
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	14,613,578.18
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	5,481,705.50
5	Total Central Administration Costs in General Fund and Charter Schools Funds	21,162,943.91
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	218,941,700.90
2	Total Allocated Costs (from Form PCR, Column 2, Total)	69,862,427.78
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	288,804,128.68
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	31,353,650.85
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	12,169,149.58
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	16,435,920.55
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	59,958,720.98
D.	Total Direct Charged and Allocated Costs (B3 + C5)	348,762,849.66
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.07%

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)	1,197,664.59				1,197,664.59
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			9,071,522.46		9,071,522.46
Other Outgo (Objects 1000 - 7999)				1,128,778.16	1,128,778.16
Total Other Costs	1,197,664.59	0.00	9,071,522.46	1,128,778.16	11,397,965.21

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)	7,003,943.05	1,084,357.95	17,445,132.18	8,888,917.87	33,278,506.84	0.00	2,161,569.89
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	564.80	564.80	564.80	564.80	890.00	890.00	220.00
3100 Alternative Schools							
3200 Continuation Schools	7.00	7.00	7.00	7.00	11.00	11.00	
3300 Independent Study Centers	12.00	12.00	12.00	12.00	15.00	15.00	
3400 Opportunity Schools							
3550 Community Day Schools	2.00	2.00	2.00	2.00	2.00	2.00	
3700 Specialized Secondary Programs							
3800 Career Technical Education	20.20	20.20	20.20	20.20	20.00	20.00	
4110 Regular Education, Adult							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	116.00	116.00	116.00	116.00	83.00	83.00	
6000 ROC/P							
Other Goals							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	722.00	722.00	722.00	722.00	1,021.00	1,021.00	220.00

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

19 73445 0000000
Report SEMA
G8AZ1DTG7R(2025-26)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								2,709.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	676,746.85	0.00	0.00	64,478.59	1,111,729.50	20,342,614.95		22,195,569.89
2000-2999	Classified Salaries	1,013,859.13	0.00	0.00	0.00	536,728.60	7,995,849.62		9,546,437.35
3000-3999	Employee Benefits	714,679.60	0.00	0.00	26,270.41	686,456.41	11,334,027.46		12,761,433.88
4000-4999	Books and Supplies	46,907.32	0.00	0.00	0.00	2,466.92	167,859.92		217,234.16
5000-5999	Services and Other Operating Expenditures	561,970.68	0.00	0.00	1,000.00	500.00	6,123,131.27		6,686,601.95
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,014,163.58	0.00	0.00	91,749.00	2,337,881.43	45,963,483.22	0.00	51,407,277.23
7310	Transfers of Indirect Costs	72,414.84	0.00	0.00	0.00	0.00	0.00		72,414.84
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	8,235,765.56							8,235,765.56
	Total Indirect Costs and PCR Allocations	8,308,180.40	0.00	0.00	0.00	0.00	0.00	0.00	8,308,180.40
	TOTAL COSTS	11,322,343.98	0.00	0.00	91,749.00	2,337,881.43	45,963,483.22	0.00	59,715,457.63
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	64,068.32	41,390.85		105,459.17
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	245,103.02	2,202,537.42		2,447,640.44
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	123,926.11	847,340.17		971,266.28
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	2,372.13	0.00		2,372.13
5000-5999	Services and Other Operating Expenditures	13,212.71	0.00	0.00	0.00	0.00	198,647.64		211,860.35
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	13,212.71	0.00	0.00	0.00	435,469.58	3,289,916.08	0.00	3,738,598.37
7310	Transfers of Indirect Costs	7,603.84	0.00	0.00	0.00	0.00	0.00		7,603.84
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	7,603.84	0.00	0.00	0.00	0.00	0.00	0.00	7,603.84
	TOTAL BEFORE OBJECT 8980	20,816.55	0.00	0.00	0.00	435,469.58	3,289,916.08	0.00	3,746,202.21
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								3,746,202.21

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	676,746.85	0.00	0.00	64,478.59	1,047,661.18	20,301,224.10		22,090,110.72
2000-2999	Classified Salaries	1,013,859.13	0.00	0.00	0.00	291,625.58	5,793,312.20		7,098,796.91
3000-3999	Employee Benefits	714,679.60	0.00	0.00	26,270.41	562,530.30	10,486,687.29		11,790,167.60
4000-4999	Books and Supplies	46,907.32	0.00	0.00	0.00	94.79	167,859.92		214,862.03
5000-5999	Services and Other Operating Expenditures	548,757.97	0.00	0.00	1,000.00	500.00	5,924,483.63		6,474,741.60
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,000,950.87	0.00	0.00	91,749.00	1,902,411.85	42,673,567.14	0.00	47,668,678.86
7310	Transfers of Indirect Costs	64,811.00	0.00	0.00	0.00	0.00	0.00		64,811.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	8,235,765.56							8,235,765.56
	Total Indirect Costs and PCR Allocations	8,300,576.56	0.00	0.00	0.00	0.00	0.00	0.00	8,300,576.56
	TOTAL BEFORE OBJECT 8980	11,301,527.43	0.00	0.00	91,749.00	1,902,411.85	42,673,567.14	0.00	55,969,255.42
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								55,969,255.42
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	669,475.83	0.00	0.00	0.00	0.00	0.00		669,475.83
3000-3999	Employee Benefits	318,118.65	0.00	0.00	0.00	0.00	0.00		318,118.65
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	987,594.48	0.00	0.00	0.00	0.00	0.00	0.00	987,594.48
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	987,594.48	0.00	0.00	0.00	0.00	0.00	0.00	987,594.48
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)

19 73445 0000000
Report SEMA
G8AZ1DTG7R(2025-26)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								28,795,244.57
	TOTAL COSTS								29,782,839.05

* 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	53,370,842.58	27,698,569.32
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)	53,370,842.58	27,698,569.32

C. Unduplicated Pupil Count		
1.	Enter the unduplicated pupil count reported in 2024-25 Report SEMA, 2024-25 Expenditures by LEA (LE-CY) worksheet	2,343.00
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)	2,343.00

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

SELPA:

Hacienda La Puente Unified (CQ)

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

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

If (b) is greater than (a).

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

If (b) is less than (a).

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

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

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

19 73445 0000000
Report SEMA
G8AZ1DTG7R(2025-26)

SELPA: Hacienda La Puente Unified (CQ)

SECTION 3

		Column A	Column B	Column C
		Actual Expenditures (LE-CY Worksheet) FY 2025-26	Actual Expenditures Comparison Year FY 2024-25	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	59,715,457.63		
	b. Less: Expenditures paid from federal sources	3,746,202.21		
	c. Expenditures paid from state and local sources	55,969,255.42	53,370,842.58	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		53,370,842.58	
	Less: Exempt reduction(s) for SECTION1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	55,969,255.42	53,370,842.58	2,598,412.84
	If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.			
		Actual FY 2025-26	Comparison Year FY 2024-25	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	59,715,457.63		
	b. Less: Expenditures paid from federal sources	3,746,202.21		
	c. Expenditures paid from state and local sources	55,969,255.42	53,370,842.58	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		53,370,842.58	
	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	55,969,255.42	53,370,842.58	
	d. Special education unduplicated pupil count	2,709.00	2,343.00	

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

19 73445 000000
Report SEMA
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SELPA: Hacienda La Puente Unified (CQ)

e. Per capita state and local expenditures (Test2c/Test2d)	20,660.49	22,778.85	(2,118.36)
If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.			

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2025-26	Comparison Year FY 2024-25	Difference
Test 3 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	29,782,839.05	27,698,569.32	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		27,698,569.32	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	29,782,839.05	27,698,569.32	2,084,269.73

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

	Actual FY 2025-26	Comparison Year FY 2024-25	Difference
Test 4 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	29,782,839.05	27,698,569.32	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE		27,698,569.32	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	29,782,839.05	27,698,569.32	
b. Special education unduplicated pupil count	2,709.00	2,343.00	
c. Per capita local expenditures (Test4a/Test4b)	10,994.03	11,821.84	(827.80)

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

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

Blanca Risco

Contact Name

6269333820

Telephone Number

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

19 73445 0000000
Report SEMA
G8AZ1DTG7R(2025-26)

SELPA: Hacienda La Puente Unified (CQ)

Interim Associate Superintendent Business Services

Title

Brisco@hlpusd.org

Email Address

SELPA:

Hacienda La Puente Unified (CQ)

Object Code	Description	Hacienda La Puente Unified (CQ00)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00

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

SELPA:

Hacienda La Puente Unified (CQ)

Object Code	Description	Hacienda La Puente Unified (CQ00)	Adjustments*	Total
TOTAL COSTS		0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				0.00

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

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

19 73445 0000000
Report SEMB
G8AZ1DTG7R(2025-26)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									2,709.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	831,188.00	0.00	0.00	65,326.00	1,243,652.00	21,344,384.00		23,484,550.00
2000-2999	Classified Salaries	1,490,252.00	0.00	0.00	0.00	756,404.00	10,594,041.00		12,840,697.00
3000-3999	Employee Benefits	1,115,676.00	0.00	0.00	25,517.00	804,400.00	12,557,112.00		14,502,705.00
4000-4999	Books and Supplies	66,500.00	0.00	0.00	1,000.00	2,681.00	251,900.00		322,081.00
5000-5999	Services and Other Operating Expenditures	738,626.00	0.00	0.00	0.00	7,000.00	8,445,646.00		9,191,272.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,242,242.00	0.00	0.00	91,843.00	2,814,137.00	53,193,083.00	0.00	60,341,305.00
7310	Transfers of Indirect Costs	78,571.00	0.00	0.00	0.00	0.00	0.00		78,571.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	78,571.00	0.00	0.00	0.00	0.00	0.00	0.00	78,571.00
	TOTAL COSTS	4,320,813.00	0.00	0.00	91,843.00	2,814,137.00	53,193,083.00	0.00	60,419,876.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	831,188.00	0.00	0.00	65,326.00	1,179,108.00	21,302,598.00		23,378,220.00
2000-2999	Classified Salaries	1,490,252.00	0.00	0.00	0.00	495,918.00	8,379,129.00		10,365,299.00
3000-3999	Employee Benefits	1,115,676.00	0.00	0.00	25,517.00	678,525.00	11,740,112.00		13,559,830.00
4000-4999	Books and Supplies	66,500.00	0.00	0.00	1,000.00	1,000.00	251,900.00		320,400.00
5000-5999	Services and Other Operating Expenditures	733,200.00	0.00	0.00	0.00	7,000.00	8,245,740.00		8,985,940.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,236,816.00	0.00	0.00	91,843.00	2,361,551.00	49,919,479.00	0.00	56,609,689.00
7310	Transfers of Indirect Costs	70,904.00	0.00	0.00	0.00	0.00	0.00		70,904.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	70,904.00	0.00	0.00	0.00	0.00	0.00	0.00	70,904.00
	TOTAL BEFORE OBJECT 8980	4,307,720.00	0.00	0.00	91,843.00	2,361,551.00	49,919,479.00	0.00	56,680,593.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								56,680,593.00
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	1,102,095.00	0.00	0.00	0.00	0.00	0.00		1,102,095.00
3000-3999	Employee Benefits	627,365.00	0.00	0.00	0.00	0.00	0.00		627,365.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	1,729,460.00	0.00	0.00	0.00	0.00	0.00	0.00	1,729,460.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,729,460.00	0.00	0.00	0.00	0.00	0.00	0.00	1,729,460.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								35,767,454.00
	TOTAL COSTS								37,496,914.00

* 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								2,709.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	676,746.85	0.00	0.00	64,478.59	1,111,729.50	20,342,614.95		22,195,569.89
2000-2999	Classified Salaries	1,013,859.13	0.00	0.00	0.00	536,728.60	7,995,849.62		9,546,437.35
3000-3999	Employee Benefits	714,679.60	0.00	0.00	26,270.41	686,456.41	11,334,027.46		12,761,433.88
4000-4999	Books and Supplies	46,907.32	0.00	0.00	0.00	2,466.92	167,859.92		217,234.16
5000-5999	Services and Other Operating Expenditures	561,970.68	0.00	0.00	1,000.00	500.00	6,123,131.27		6,686,601.95
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,014,163.58	0.00	0.00	91,749.00	2,337,881.43	45,963,483.22	0.00	51,407,277.23
7310	Transfers of Indirect Costs	72,414.84	0.00	0.00	0.00	0.00	0.00		72,414.84
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)	8,235,765.56							8,235,765.56
	Total Indirect Costs	72,414.84	0.00	0.00	0.00	0.00	0.00	0.00	72,414.84
	TOTAL COSTS	3,086,578.42	0.00	0.00	91,749.00	2,337,881.43	45,963,483.22	0.00	51,479,692.07
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	64,068.32	41,390.85		105,459.17
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	245,103.02	2,202,537.42		2,447,640.44
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	123,926.11	847,340.17		971,266.28
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	2,372.13	0.00		2,372.13
5000-5999	Services and Other Operating Expenditures	13,212.71	0.00	0.00	0.00	0.00	198,647.64		211,860.35
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	13,212.71	0.00	0.00	0.00	435,469.58	3,289,916.08	0.00	3,738,598.37
7310	Transfers of Indirect Costs	7,603.84	0.00	0.00	0.00	0.00	0.00		7,603.84
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	7,603.84	0.00	0.00	0.00	0.00	0.00	0.00	7,603.84
	TOTAL BEFORE OBJECT 8980	20,816.55	0.00	0.00	0.00	435,469.58	3,289,916.08	0.00	3,746,202.21

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								3,746,202.21
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	676,746.85	0.00	0.00	64,478.59	1,047,661.18	20,301,224.10		22,090,110.72
2000-2999	Classified Salaries	1,013,859.13	0.00	0.00	0.00	291,625.58	5,793,312.20		7,098,796.91
3000-3999	Employee Benefits	714,679.60	0.00	0.00	26,270.41	562,530.30	10,486,687.29		11,790,167.60
4000-4999	Books and Supplies	46,907.32	0.00	0.00	0.00	94.79	167,859.92		214,862.03
5000-5999	Services and Other Operating Expenditures	548,757.97	0.00	0.00	1,000.00	500.00	5,924,483.63		6,474,741.60
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,000,950.87	0.00	0.00	91,749.00	1,902,411.85	42,673,567.14	0.00	47,668,678.86
7310	Transfers of Indirect Costs	64,811.00	0.00	0.00	0.00	0.00	0.00		64,811.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	8,235,765.56							8,235,765.56
	Total Indirect Costs	64,811.00	0.00	0.00	0.00	0.00	0.00	0.00	64,811.00
	TOTAL BEFORE OBJECT 8980	3,065,761.87	0.00	0.00	91,749.00	1,902,411.85	42,673,567.14	0.00	47,733,489.86
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								47,733,489.86
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	669,475.83	0.00	0.00	0.00	0.00	0.00		669,475.83
3000-3999	Employee Benefits	318,118.65	0.00	0.00	0.00	0.00	0.00		318,118.65
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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

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
	Total Direct Costs	987,594.48	0.00	0.00	0.00	0.00	0.00	0.00	987,594.48
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	987,594.48	0.00	0.00	0.00	0.00	0.00	0.00	987,594.48
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)								28,795,244.57
	TOTAL COSTS								29,782,839.05

* 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: Hacienda La Puente Unified (CQ)

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)

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SELPA: **Hacienda La Puente Unified (CQ)**

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

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

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

If (b) is greater than (a).

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

If (b) is less than (a).

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

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

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

SELPA: Hacienda La Puente Unified (CQ)

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

Budgeted
Amounts
(LB-B
Worksheet)
FY 2026-27

Column B

Actual
Expenditures
Comparison
Year
FY 2025-26

Column C

Difference
(A - B)

60,419,876.00

3,739,283.00

56,680,593.00

55,969,255.42

(8,235,765.56)

47,733,489.86

0.00

0.00

56,680,593.00

47,733,489.86

8,947,103.14

Budgeted
Amounts
FY 2026-27

Comparison
Year
FY 2024-25

Difference

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

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

60,419,876.00

3,739,283.00

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

SELPA:

Hacienda La Puente Unified (CQ)

c. Expenditures paid from state and local sources	56,680,593.00	53,370,842.58	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(8,267,950.84)	
Comparison year's expenditures, adjusted for MOE calculation		45,102,891.74	
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	56,680,593.00	45,102,891.74	
d. Special education unduplicated pupil count	2,709.00	2,343.00	
e. Per capita state and local expenditures (Test2c/Test2d)	20,923.07	19,250.06	1,673.01
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	FY 2025-26	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	37,496,914.00	29,782,839.05	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		29,782,839.05	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	37,496,914.00	29,782,839.05	7,714,074.95
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	FY 2025-26	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	37,496,914.00	29,782,839.05	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		29,782,839.05	
	Less: Exempt reduction(s) from SECTION 1		0.00	

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

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Report SEMB
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SELPA:

Hacienda La Puente Unified (CQ)

Less: 50% reduction from SECTION 2			0.00	
Net expenditures paid from local sources	37,496,914.00		29,782,839.05	
b. Special education unduplicated pupil count	2,709.00		2,709.00	
c. Per capita local expenditures (Test4a/Test4b)	13,841.61		10,994.03	2,847.57

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

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

Blanca Risco

6269333820

Contact Name

Telephone Number

Interim Associate Superintendent Business Services

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Title

Email Address

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

SELPA:

Hacienda La Puente Unified (CQ)

Object Code	Description	Hacienda La Puente Unified (CQ00)	Adjustments*	Total
TOTAL BUDGET - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
BUDGET - State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00

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

SELPA:

Hacienda La Puente Unified (CQ)

Object Code	Description	Hacienda La Puente Unified (CQ00)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
BUDGET - Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				0.00

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

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

Hacienda La Puente Unified

Los Angeles County

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

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

IMPORT CHECKS

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

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

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

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
12-5025-0-0000-0000-9740	5025	9740	\$705,912.70
Explanation: Fund balance allowable by funding agency			
12-6105-0-0000-0000-9740	6105	9740	\$197,378.21
Explanation: Fund balance allowable by funding agency			

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

FUND	RESOURCE	NEG. EFB
01	7415	(\$96,243.21)
Explanation: Summer assistance program		
Total of negative resource balances for Fund 01		(\$96,243.21)

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

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

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

FUND	RESOURCE	FUNCTION	VALUE
01	0000	8110	(\$44,026.10)
Explanation: Charge backs for vehicle repair work.			
01	7435	7700	(\$526.83)
Explanation: Payroll correction to correct proper benefits stings			
11	9010	3110	(\$10.80)
Explanation: Payroll correction to correct proper benefits stings			
14	0000	8110	(\$550.00)
Explanation: Stale dated check			

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

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

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

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

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

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

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

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

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

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

Passed

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

Exception

FUND	RESOURCE	OBJECT	VALUE
01	0000	6400	(\$67,308.00)
Explanation: Rebate received for clean bus program			
01	0000	3902	(\$179.00)
Explanation: Payroll correction for benefits strings			
01	6500	8677	(\$177,815.85)
Explanation: Correct excess cost billing from 23-24, and 24-25			
01	7415	9790	(\$96,243.21)
Explanation: Summer assistance program			
11	9010	3501	(\$10.13)
Explanation: Payroll correction for benefits strings			
13	7033	8520	(\$36,739.72)
Explanation: Repayment to grantor from prior year funds.			
14	0000	4300	(\$550.00)
Explanation: Stale date check			

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

Passed

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

Exception

FUND	RESOURCE	VALUE
13	7033	(\$36,739.72)
Explanation: Repayment to grantor from prior year funds.		

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

Passed

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

Passed

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

Passed

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

Passed

SUPPLEMENTAL CHECKS

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

Passed

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

Passed

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

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

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

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

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

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

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

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