LONG BEACH UNIFIED • SCHOOL • DISTRICT

Date: September 8, 2026

To: Members, Board of Education
David Zaid, Superintendent

From: Yumi Takahashi, Chief Business and Financial Officer
Margaret Lam, Executive Director, Fiscal Services

Subject: 2025-26 Unaudited Actuals Financial Report

The Unaudited Actuals Report represents the District's final financial statement for fiscal year 2025-26. In accordance with Education Code Section 42100, the governing board of each school district is required to approve the Unaudited Actuals Report for the preceding fiscal year in September.

Highlights of the Unaudited Actuals Financial Report

The following highlights focus on the General Fund, the District's primary operating fund.

Revenues:

Unrestricted General Fund revenue (including transfers in) totaled $874.0 million, approximately $4.3 million higher than projected in June. The increase was primarily attributable to revenues received from interest income and other local sources, which collectively exceeded projections in June by $2.9 million. State transportation and lottery revenues accounted for an additional $1.4 million above projections.

Restricted General Fund revenues totaled $312.4 million, approximately $1.7 million higher than projected in June. The increase was largely the result of higher-than-projected state and local revenues, including Medi-Cal reimbursements.

Expenditures and Contributions:

Unrestricted General Fund expenditures (including transfers out) totaled $732.9 million, approximately $11.5 million higher than projected in June. The variance was largely due to the recognition of salary increases pursuant to the 2025-26 collective bargaining agreements with the Teachers Association of Long Beach (TALB) and California School Employees Association (CSEA). These additional costs were partially offset by lower-than-projected expenditures in other areas such as school discretionary accounts and utilities.

Restricted General Fund expenditures totaled $505.1 million, approximately $32.0 million below projections. The decrease was primarily due to lower than projected spending in several restricted programs, including the Expanded Learning Opportunities Program, Golden State Pathways Program, Career Technical Education grants, and Routine Maintenance. Unspent funds in these programs will be carried forward for use in these programs in subsequent years.

Contributions from the Unrestricted General Fund to restricted programs totaled $191.3 million, a decrease of $7.5 million from June projections. This is a result of lower contributions to the Special Education program of $6.6 million and Routine Maintenance of $0.9 million. The lower Special Education contribution was primarily due to lower-than-expected nonpublic school and nonpublic agency costs.

Unrestricted Ending Balances:

The Unrestricted General Fund ending balance for fiscal year 2025–26 was $328.7 million, which is $0.3 million higher than projected in June. Unrestricted expenditures and contributions exceeded revenues by $50.2 million and the District has drawn down $97 million of its reserves, from a high of $425.4 million in 2023-24.

Ongoing enrollment declines and rising costs are expected to place continued pressure on the District's financial position and deficit spending is projected to persist and accelerate in future years. The fiscal stabilization plan put into place for 2026-27 served to address, but not fully resolve, this deficit spending pattern. Continued and timely action towards fiscal stabilization will still be necessary to support the District's long-term fiscal stability.

Next Steps

The Unaudited Actuals report will be filed with the Los Angeles County Office of Education and provided to the District's external auditors. The audit of the 2025-26 financial reports will be completed in the fall and presented to the Board by January 2027.

The First Interim Financial Report, which will contain a review of year-to-date revenues and expenditures for 2026-27 as well as an updated multi-year financial projection, will be presented to the Board in December 2026.

Please do not hesitate to contact us should you have any questions.

cc: Senior Team

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	56.33%
	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	$558,664,658.05
	Appropriations Subject to Limit	$558,664,658.05
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	5.03%
	Fixed-with-carry-forward indirect cost rate for use in 2027-28 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed: _____ Date of Meeting: Sep 16, 2026

Clerk / Secretary of the Governing Board

(Original signature required)

Printed Name: David Zaid Title: SUPERINTENDENT

To the Superintendent of Public Instruction:

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

Signed: _____ Date: _____

County Superintendent/Designee

(Original signature required)

Printed Name: _____ Title: _____

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

For County Office of Education:	For School District:
Belinda Martinez-Garcia	Margaret Lam
Name	Name
Financial Advisory Services Officer	Executive Director of Fiscal Services
Title	Title
562-992-8739	556-997-8126
Telephone	Telephone
Martinez_Belinda@lacoe.edu	mlam1@lbschools.net
E-mail Address	E-mail Address

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	820,765,002.83	0.00	820,765,002.83	837,407,224.00	0.00	837,407,224.00	2.0%
2) Federal Revenue		8100-8299	0.00	57,344,930.34	57,344,930.34	0.00	54,698,714.00	54,698,714.00	-4.6%
3) Other State Revenue		8300-8599	20,994,792.42	236,784,005.51	257,778,797.93	19,521,526.00	290,754,540.00	310,276,066.00	20.4%
4) Other Local Revenue		8600-8799	29,052,264.47	18,322,413.95	47,374,678.42	22,451,123.00	10,317,867.00	32,768,990.00	-30.8%
5) TOTAL, REVENUES			870,812,059.72	312,451,349.80	1,183,263,409.52	879,379,873.00	355,771,121.00	1,235,150,994.00	4.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	345,463,931.71	147,595,133.81	493,059,065.52	326,316,752.00	137,156,429.00	463,473,181.00	-6.0%
2) Classified Salaries		2000-2999	101,550,129.84	45,117,303.91	146,667,433.75	104,851,244.00	42,843,739.00	147,694,983.00	0.7%
3) Employee Benefits		3000-3999	215,415,426.04	136,159,495.67	351,574,921.71	216,143,790.00	137,949,346.00	354,093,136.00	0.7%
4) Books and Supplies		4000-4999	7,032,353.89	26,573,244.68	33,605,598.57	12,857,175.00	39,670,302.00	52,527,477.00	56.3%
5) Services and Other Operating Expenditures		5000-5999	70,845,656.66	131,446,978.00	202,292,634.66	87,081,136.00	164,833,360.00	251,914,496.00	24.5%
6) Capital Outlay		6000-6999	955,938.91	573,599.63	1,529,538.54	870,000.00	495,000.00	1,365,000.00	-10.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	235,025.00	552,196.90	787,221.90	205,543.00	800,000.00	1,005,543.00	27.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(18,988,161.92)	17,083,326.73	(1,904,835.19)	(18,809,728.00)	16,750,810.00	(2,058,918.00)	8.1%
9) TOTAL, EXPENDITURES			722,510,300.13	505,101,279.33	1,227,611,579.46	729,515,912.00	540,498,986.00	1,270,014,898.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			148,301,759.59	(192,649,929.53)	(44,348,169.94)	149,863,961.00	(184,727,865.00)	(34,863,904.00)	-21.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,219,222.34	0.00	3,219,222.34	8,541,130.00	0.00	8,541,130.00	165.3%
b) Transfers Out		7600-7629	10,400,000.00	0.00	10,400,000.00	11,800,000.00	0.00	11,800,000.00	13.5%
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	(191,310,030.36)	191,310,030.36	0.00	(191,471,014.00)	191,471,014.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(198,490,808.02)	191,310,030.36	(7,180,777.66)	(194,729,884.00)	191,471,014.00	(3,258,870.00)	-54.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(50,189,048.43)	(1,339,899.17)	(51,528,947.60)	(44,865,923.00)	6,743,149.00	(38,122,774.00)	-26.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	378,916,987.09	150,668,284.66	529,585,271.75	328,727,938.66	149,328,385.49	478,056,324.15	-9.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			378,916,987.09	150,668,284.66	529,585,271.75	328,727,938.66	149,328,385.49	478,056,324.15	-9.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			378,916,987.09	150,668,284.66	529,585,271.75	328,727,938.66	149,328,385.49	478,056,324.15	-9.7%
2) Ending Balance, June 30 (E + F1e)			328,727,938.66	149,328,385.49	478,056,324.15	283,862,015.66	156,071,534.49	439,933,550.15	-8.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	343,150.00	0.00	343,150.00	343,150.00	0.00	343,150.00	0.0%
Stores		9712	553,487.86	0.00	553,487.86	553,488.00	0.00	553,488.00	0.0%
Prepaid Items		9713	1,553,580.46	0.00	1,553,580.46	1,553,580.00	0.00	1,553,580.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	149,328,385.49	149,328,385.49	0.00	156,071,534.49	156,071,534.49	4.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	301,725,488.34	0.00	301,725,488.34	255,775,497.66	0.00	255,775,497.66	-15.2%
Per Resolution 062222-C	0000	9760	*301,725,488.34*		*301,725,488.34*			*0.00*	
Per Resolution 062222-C	0000	9760			*0.00*	*255,775,497.66*		*255,775,497.66*	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	24,552,232.00	0.00	24,552,232.00	25,636,300.00	0.00	25,636,300.00	4.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	374,672,106.44	151,856,621.01	526,528,727.45				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	343,150.00	0.00	343,150.00				
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	51,338,801.12	2,959,478.58	54,298,279.70				
4) Due from Grantor Government		9290	2,087,779.01	37,769,765.24	39,857,544.25				
5) Due from Other Funds		9310	133,790.36	0.00	133,790.36				
6) Stores		9320	553,487.86	0.00	553,487.86				

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
7) Prepaid Expenditures		9330	1,553,580.46	0.00	1,553,580.46				
8) Other Current Assets		9340	40,322.98	0.00	40,322.98				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			430,723,018.23	192,585,864.83	623,308,883.06				
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	101,995,079.57	31,070,467.07	133,065,546.64				
2) Due to Grantor Governments		9590	0.00	187,348.73	187,348.73				
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	11,999,663.54	11,999,663.54				
6) TOTAL, LIABILITIES			101,995,079.57	43,257,479.34	145,252,558.91				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			328,727,938.66	149,328,385.49	478,056,324.15				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	396,899,136.89	0.00	396,899,136.89	464,367,434.00	0.00	464,367,434.00	17.0%
Education Protection Account State Aid - Current Year		8012	205,230,079.00	0.00	205,230,079.00	155,416,967.00	0.00	155,416,967.00	-24.3%
State Aid - Prior Years		8019	(876,310.00)	0.00	(876,310.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	392,707.58	0.00	392,707.58	411,498.00	0.00	411,498.00	4.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,818,099.17	0.00	1,818,099.17	1,645,569.00	0.00	1,645,569.00	-9.5%
County & District Taxes									
Secured Roll Taxes		8041	110,980,110.66	0.00	110,980,110.66	116,868,267.00	0.00	116,868,267.00	5.3%
Unsecured Roll Taxes		8042	1,296,896.76	0.00	1,296,896.76	1,271,912.00	0.00	1,271,912.00	-1.9%
Prior Years' Taxes		8043	1,580,483.68	0.00	1,580,483.68	3,198,434.00	0.00	3,198,434.00	102.4%
Supplemental Taxes		8044	3,175,254.67	0.00	3,175,254.67	2,934,385.00	0.00	2,934,385.00	-7.6%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Education Revenue Augmentation Fund (ERAF)		8045	57,376,694.71	0.00	57,376,694.71	52,574,161.00	0.00	52,574,161.00	-8.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	43,941,265.99	0.00	43,941,265.99	39,724,216.00	0.00	39,724,216.00	-9.6%
Penalties and Interest from Delinquent Taxes		8048	66,330.79	0.00	66,330.79	38,901.00	0.00	38,901.00	-41.4%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	47,713.86	0.00	47,713.86	48,868.00	0.00	48,868.00	2.4%
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	(23,856.93)	0.00	(23,856.93)	(24,434.00)	0.00	(24,434.00)	2.4%
Subtotal, LCFF Sources			821,904,606.83	0.00	821,904,606.83	838,476,178.00	0.00	838,476,178.00	2.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,139,604.00)	0.00	(1,139,604.00)	(1,068,954.00)	0.00	(1,068,954.00)	-6.2%
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			820,765,002.83	0.00	820,765,002.83	837,407,224.00	0.00	837,407,224.00	2.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	14,015,877.00	14,015,877.00	0.00	14,310,728.00	14,310,728.00	2.1%
Special Education Discretionary Grants		8182	0.00	1,328,263.67	1,328,263.67	0.00	1,355,936.00	1,355,936.00	2.1%
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	285,549.69	285,549.69	0.00	246,643.00	246,643.00	-13.6%
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		32,472,334.03	32,472,334.03		27,747,767.00	27,747,767.00	-14.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		2,209,993.97	2,209,993.97		3,749,777.00	3,749,777.00	69.7%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		1,631,737.90	1,631,737.90		2,238,627.00	2,238,627.00	37.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		3,313,051.80	3,313,051.80		3,105,949.00	3,105,949.00	-6.3%
Career and Technical Education	3500-3599	8290		729,972.69	729,972.69		720,297.00	720,297.00	-1.3%
All Other Federal Revenue	All Other	8290	0.00	1,358,149.59	1,358,149.59	0.00	1,222,990.00	1,222,990.00	-10.0%
TOTAL, FEDERAL REVENUE			0.00	57,344,930.34	57,344,930.34	0.00	54,698,714.00	54,698,714.00	-4.6%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		58,500,237.00	58,500,237.00		82,576,881.00	82,576,881.00	41.2%
Prior Years	6500	8319		278,455.00	278,455.00		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	118,184.16	118,184.16	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	2,936,459.00	0.00	2,936,459.00	2,875,325.00	0.00	2,875,325.00	-2.1%
Lottery - Unrestricted and Instructional Materials		8560	11,251,614.42	6,256,617.36	17,508,231.78	10,427,010.00	4,500,078.00	14,927,088.00	-14.7%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		53,919,161.00	53,919,161.00		50,860,427.00	50,860,427.00	-5.7%
After School Education and Safety (ASES)	6010	8590		12,150,554.68	12,150,554.68		12,150,555.00	12,150,555.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		3,273,956.04	3,273,956.04		3,383,636.00	3,383,636.00	3.4%
Arts and Music in Schools (Prop 28)	6770	8590		11,123,472.00	11,123,472.00		14,416,929.00	14,416,929.00	29.6%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		982,902.00	982,902.00		750,000.00	750,000.00	-23.7%
All Other State Revenue	All Other	8590	6,806,719.00	90,180,466.27	96,987,185.27	6,219,191.00	122,116,034.00	128,335,225.00	32.3%
TOTAL, OTHER STATE REVENUE			20,994,792.42	236,784,005.51	257,778,797.93	19,521,526.00	290,754,540.00	310,276,066.00	20.4%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	21,171.99	0.00	21,171.99	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	3,290,074.42	37,555.00	3,327,629.42	2,581,592.00	150,000.00	2,731,592.00	-17.9%
Interest		8660	17,125,210.11	4,710.06	17,129,920.17	14,924,297.00	0.00	14,924,297.00	-12.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	23,856.93	0.00	23,856.93	0.00	0.00	0.00	-100.0%
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	8,591,951.02	18,280,148.89	26,872,099.91	4,945,234.00	10,167,867.00	15,113,101.00	-43.8%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			29,052,264.47	18,322,413.95	47,374,678.42	22,451,123.00	10,317,867.00	32,768,990.00	-30.8%
TOTAL, REVENUES			870,812,059.72	312,451,349.80	1,183,263,409.52	879,379,873.00	355,771,121.00	1,235,150,994.00	4.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	267,467,732.91	104,840,269.66	372,308,002.57	263,495,668.00	89,386,924.00	352,882,592.00	-5.2%
Certificated Pupil Support Salaries		1200	27,800,537.06	19,627,705.09	47,428,242.15	22,863,435.00	18,590,801.00	41,454,236.00	-12.6%
Certificated Supervisors' and Administrators' Salaries		1300	33,899,380.35	9,448,135.53	43,347,515.88	32,165,188.00	15,367,958.00	47,533,146.00	9.7%
Other Certificated Salaries		1900	16,296,281.39	13,679,023.53	29,975,304.92	7,792,461.00	13,810,746.00	21,603,207.00	-27.9%
TOTAL, CERTIFICATED SALARIES			345,463,931.71	147,595,133.81	493,059,065.52	326,316,752.00	137,156,429.00	463,473,181.00	-6.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	14,029,699.01	13,742,908.60	27,772,607.61	16,487,146.00	13,465,783.00	29,952,929.00	7.9%
Classified Support Salaries		2200	32,403,360.22	14,899,628.80	47,302,989.02	33,165,700.00	15,422,423.00	48,588,123.00	2.7%
Classified Supervisors' and Administrators' Salaries		2300	26,696,623.62	7,627,573.66	34,324,197.28	27,332,772.00	6,690,938.00	34,023,710.00	-0.9%
Clerical, Technical and Office Salaries		2400	23,806,212.97	3,487,967.36	27,294,180.33	23,566,283.00	2,766,316.00	26,332,599.00	-3.5%
Other Classified Salaries		2900	4,614,234.02	5,359,225.49	9,973,459.51	4,299,343.00	4,498,279.00	8,797,622.00	-11.8%
TOTAL, CLASSIFIED SALARIES			101,550,129.84	45,117,303.91	146,667,433.75	104,851,244.00	42,843,739.00	147,694,983.00	0.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	64,957,731.72	75,140,689.68	140,098,421.40	61,972,027.00	73,306,891.00	135,278,918.00	-3.4%
PERS		3201-3202	24,564,076.09	8,820,719.04	33,384,795.13	25,711,290.00	9,040,160.00	34,751,450.00	4.1%
OASDI/Medicare/Alternative		3301-3302	12,271,975.96	5,002,753.78	17,274,729.74	12,451,323.00	4,868,666.00	17,319,989.00	0.3%
Health and Welfare Benefits		3401-3402	92,972,536.82	37,877,710.88	130,850,247.70	96,087,516.00	41,506,510.00	137,594,026.00	5.2%
Unemployment Insurance		3501-3502	223,726.99	95,680.98	319,407.97	278,930.00	89,492.00	368,422.00	15.3%
Workers' Compensation		3601-3602	8,978,064.17	3,858,404.25	12,836,468.42	8,550,771.00	3,581,067.00	12,131,838.00	-5.5%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OPEB, Allocated		3701-3702	942,200.70	393,792.65	1,335,993.35	864,641.00	355,957.00	1,220,598.00	-8.6%
OPEB, Active Employees		3751-3752	10,500,113.59	4,969,744.41	15,469,858.00	10,227,292.00	5,200,603.00	15,427,895.00	-0.3%
Other Employee Benefits		3901-3902	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			215,415,426.04	136,159,495.67	351,574,921.71	216,143,790.00	137,949,346.00	354,093,136.00	0.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	6,106,750.85	6,106,750.85	0.00	15,377,256.00	15,377,256.00	151.8%
Books and Other Reference Materials		4200	77,552.73	123,265.33	200,818.06	18,490.00	245,000.00	263,490.00	31.2%
Materials and Supplies		4300	6,302,567.63	12,292,407.66	18,594,975.29	12,131,743.00	20,459,393.00	32,591,136.00	75.3%
Noncapitalized Equipment		4400	641,375.53	4,102,056.42	4,743,431.95	706,942.00	1,507,583.00	2,214,525.00	-53.3%
Food		4700	10,858.00	3,948,764.42	3,959,622.42	0.00	2,081,070.00	2,081,070.00	-47.4%
TOTAL, BOOKS AND SUPPLIES			7,032,353.89	26,573,244.68	33,605,598.57	12,857,175.00	39,670,302.00	52,527,477.00	56.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	318,499.92	8,938,997.27	9,257,497.19	450,000.00	11,700,000.00	12,150,000.00	31.2%
Travel and Conferences		5200	557,790.05	607,459.47	1,165,249.52	678,425.00	731,762.00	1,410,187.00	21.0%
Dues and Memberships		5300	175,954.59	16,819.99	192,774.58	165,552.00	7,500.00	173,052.00	-10.2%
Insurance		5400 - 5499	0.00	571.65	571.65	0.00	0.00	0.00	-100.0%
Operations and Housekeeping Services		5500	17,635,454.68	36,398.16	17,671,852.84	18,564,330.00	56,000.00	18,620,330.00	5.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,723,660.03	3,191,226.06	6,914,886.09	4,443,187.00	6,070,470.00	10,513,657.00	52.0%
Transfers of Direct Costs		5710	20,481.39	(20,481.39)	0.00	(216,011.00)	216,011.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(571,657.35)	(309,340.90)	(880,998.25)	(509,415.00)	(213,585.00)	(723,000.00)	-17.9%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	47,637,610.26	118,951,020.92	166,588,631.18	60,649,593.00	146,204,802.00	206,854,395.00	24.2%
Communications		5900	1,347,863.09	34,306.77	1,382,169.86	2,855,475.00	60,400.00	2,915,875.00	111.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			70,845,656.66	131,446,978.00	202,292,634.66	87,081,136.00	164,833,360.00	251,914,496.00	24.5%
CAPITAL OUTLAY									
Land		6100	6,797.17	100,215.71	107,012.88	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	22,146.61	335,611.51	357,758.12	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	165,879.32	137,772.41	303,651.73	0.00	495,000.00	495,000.00	63.0%
Equipment Replacement		6500	761,115.81	0.00	761,115.81	870,000.00	0.00	870,000.00	14.3%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, CAPITAL OUTLAY			955,938.91	573,599.63	1,529,538.54	870,000.00	495,000.00	1,365,000.00	-10.8%
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	(3,670.00)	0.00	(3,670.00)	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	238,695.00	552,196.90	790,891.90	205,543.00	800,000.00	1,005,543.00	27.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			235,025.00	552,196.90	787,221.90	205,543.00	800,000.00	1,005,543.00	27.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(17,083,326.73)	17,083,326.73	0.00	(16,750,810.00)	16,750,810.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,904,835.19)	0.00	(1,904,835.19)	(2,058,918.00)	0.00	(2,058,918.00)	8.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(18,988,161.92)	17,083,326.73	(1,904,835.19)	(18,809,728.00)	16,750,810.00	(2,058,918.00)	8.1%
TOTAL, EXPENDITURES			722,510,300.13	505,101,279.33	1,227,611,579.46	729,515,912.00	540,498,986.00	1,270,014,898.00	3.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	3,219,222.34	0.00	3,219,222.34	8,541,130.00	0.00	8,541,130.00	165.3%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
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			3,219,222.34	0.00	3,219,222.34	8,541,130.00	0.00	8,541,130.00	165.3%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	10,400,000.00	0.00	10,400,000.00	11,800,000.00	0.00	11,800,000.00	13.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,400,000.00	0.00	10,400,000.00	11,800,000.00	0.00	11,800,000.00	13.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(191,310,030.36)	191,310,030.36	0.00	(191,471,014.00)	191,471,014.00	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			(191,310,030.36)	191,310,030.36	0.00	(191,471,014.00)	191,471,014.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(198,490,808.02)	191,310,030.36	(7,180,777.66)	(194,729,884.00)	191,471,014.00	(3,258,870.00)	-54.6%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	820,765,002.83	0.00	820,765,002.83	837,407,224.00	0.00	837,407,224.00	2.0%
2) Federal Revenue		8100-8299	0.00	57,344,930.34	57,344,930.34	0.00	54,698,714.00	54,698,714.00	-4.6%
3) Other State Revenue		8300-8599	20,994,792.42	236,784,005.51	257,778,797.93	19,521,526.00	290,754,540.00	310,276,066.00	20.4%
4) Other Local Revenue		8600-8799	29,052,264.47	18,322,413.95	47,374,678.42	22,451,123.00	10,317,867.00	32,768,990.00	-30.8%
5) TOTAL, REVENUES			870,812,059.72	312,451,349.80	1,183,263,409.52	879,379,873.00	355,771,121.00	1,235,150,994.00	4.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		416,762,190.02	334,219,325.42	750,981,515.44	425,024,205.00	365,590,500.00	790,614,705.00	5.3%
2) Instruction - Related Services	2000-2999		100,565,579.59	54,644,424.60	155,210,004.19	82,759,380.00	65,343,105.00	148,102,485.00	-4.6%
3) Pupil Services	3000-3999		61,455,424.13	52,719,597.06	114,175,021.19	62,936,650.00	45,450,956.00	108,387,606.00	-5.1%
4) Ancillary Services	4000-4999		6,000,242.18	1,130,869.89	7,131,112.07	6,196,145.00	876,900.00	7,073,045.00	-0.8%
5) Community Services	5000-5999		6,398,443.70	5,168,191.60	11,566,635.30	5,725,831.00	3,483,188.00	9,209,019.00	-20.4%
6) Enterprise	6000-6999		605,804.72	11,117.67	616,922.39	622,168.00	0.00	622,168.00	0.9%
7) General Administration	7000-7999		39,228,896.55	22,291,777.87	61,520,674.42	47,813,724.00	18,027,619.00	65,841,343.00	7.0%
8) Plant Services	8000-8999		91,258,694.24	34,363,778.32	125,622,472.56	98,232,266.00	40,926,718.00	139,158,984.00	10.8%
9) Other Outgo	9000-9999	Except 7600-7699	235,025.00	552,196.90	787,221.90	205,543.00	800,000.00	1,005,543.00	27.7%
10) TOTAL, EXPENDITURES			722,510,300.13	505,101,279.33	1,227,611,579.46	729,515,912.00	540,498,986.00	1,270,014,898.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			148,301,759.59	(192,649,929.53)	(44,348,169.94)	149,863,961.00	(184,727,865.00)	(34,863,904.00)	-21.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,219,222.34	0.00	3,219,222.34	8,541,130.00	0.00	8,541,130.00	165.3%
b) Transfers Out		7600-7629	10,400,000.00	0.00	10,400,000.00	11,800,000.00	0.00	11,800,000.00	13.5%
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	(191,310,030.36)	191,310,030.36	0.00	(191,471,014.00)	191,471,014.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(198,490,808.02)	191,310,030.36	(7,180,777.66)	(194,729,884.00)	191,471,014.00	(3,258,870.00)	-54.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(50,189,048.43)	(1,339,899.17)	(51,528,947.60)	(44,865,923.00)	6,743,149.00	(38,122,774.00)	-26.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	378,916,987.09	150,668,284.66	529,585,271.75	328,727,938.66	149,328,385.49	478,056,324.15	-9.7%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			378,916,987.09	150,668,284.66	529,585,271.75	328,727,938.66	149,328,385.49	478,056,324.15	-9.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			378,916,987.09	150,668,284.66	529,585,271.75	328,727,938.66	149,328,385.49	478,056,324.15	-9.7%
2) Ending Balance, June 30 (E + F1e)			328,727,938.66	149,328,385.49	478,056,324.15	283,862,015.66	156,071,534.49	439,933,550.15	-8.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	343,150.00	0.00	343,150.00	343,150.00	0.00	343,150.00	0.0%
Stores		9712	553,487.86	0.00	553,487.86	553,488.00	0.00	553,488.00	0.0%
Prepaid Items		9713	1,553,580.46	0.00	1,553,580.46	1,553,580.00	0.00	1,553,580.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	149,328,385.49	149,328,385.49	0.00	156,071,534.49	156,071,534.49	4.5%
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	301,725,488.34	0.00	301,725,488.34	255,775,497.66	0.00	255,775,497.66	-15.2%
Per Resolution 062222-C	0000	9760	*301,725,488.34*		*301,725,488.34*			*0.00*	
Per Resolution 062222-C	0000	9760			*0.00*	*255,775,497.66*		*255,775,497.66*	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	24,552,232.00	0.00	24,552,232.00	25,636,300.00	0.00	25,636,300.00	4.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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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	10,691,680.07	0.00	-100.0%
5) TOTAL, REVENUES			10,691,680.07	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	3,057,909.47	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	7,474,586.36	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			10,532,495.83	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			159,184.24	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)			159,184.24	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,148,254.62	8,307,438.86	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,148,254.62	8,307,438.86	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,148,254.62	8,307,438.86	2.0%
2) Ending Balance, June 30 (E + F1e)			8,307,438.86	8,307,438.86	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	17,562.50	0.00	-100.0%
Stores		9712	13,296.29	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	8,276,580.07	8,307,438.86	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	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	7,243,420.12		
c) in Revolving Cash Account		9130	17,562.50		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	17,743.26		
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	13,296.29		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	1,140,781.95		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			8,432,804.12		
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	125,365.26		
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			125,365.26		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			8,307,438.86		
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	34,719.37	0.00	-100.0%
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	10,656,960.70	0.00	-100.0%
TOTAL, REVENUES			10,691,680.07	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	3,014,139.37	0.00	-100.0%
Noncapitalized Equipment		4400	43,770.10	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,057,909.47	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	92,668.63	0.00	-100.0%
Insurance		5400-5450	4,896.30	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,794.64	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,354,226.79	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,474,586.36	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			10,532,495.83	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	10,691,680.07	0.00	-100.0%
5) TOTAL, REVENUES			10,691,680.07	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		10,532,495.83	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			10,532,495.83	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			159,184.24	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)			159,184.24	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,148,254.62	8,307,438.86	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,148,254.62	8,307,438.86	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,148,254.62	8,307,438.86	2.0%
2) Ending Balance, June 30 (E + F1e)			8,307,438.86	8,307,438.86	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	17,562.50	0.00	-100.0%
Stores		9712	13,296.29	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	8,276,580.07	8,307,438.86	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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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	426,949.00	426,949.00	0.0%
3) Other State Revenue		8300-8599	1,652,032.73	1,799,093.00	8.9%
4) Other Local Revenue		8600-8799	71,912.23	65,000.00	-9.6%
5) TOTAL, REVENUES			2,150,893.96	2,291,042.00	6.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,292,589.53	1,144,432.00	-11.5%
2) Classified Salaries		2000-2999	156,677.90	150,397.00	-4.0%
3) Employee Benefits		3000-3999	677,535.58	662,936.00	-2.2%
4) Books and Supplies		4000-4999	44,636.57	165,055.00	269.8%
5) Services and Other Operating Expenditures		5000-5999	49,090.60	98,786.00	101.2%
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	69,583.45	69,436.00	-0.2%
9) TOTAL, EXPENDITURES			2,290,113.63	2,291,042.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(139,219.67)	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)			(139,219.67)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	381,063.18	241,843.51	-36.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			381,063.18	241,843.51	-36.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			381,063.18	241,843.51	-36.5%
2) Ending Balance, June 30 (E + F1e)			241,843.51	241,843.51	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	86,680.03	86,680.03	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	155,163.48	155,163.48	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	269,820.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	123,549.00		
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			393,369.43		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	46,043.31		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	105,482.61		
6) TOTAL, LIABILITIES			151,525.92		
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)			241,843.51		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	426,949.00	426,949.00	0.0%
TOTAL, FEDERAL REVENUE			426,949.00	426,949.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,517,096.00	1,678,367.00	10.6%
All Other State Revenue	All Other	8590	134,936.73	120,726.00	-10.5%
TOTAL, OTHER STATE REVENUE			1,652,032.73	1,799,093.00	8.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,200.68	15,000.00	47.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	61,711.55	50,000.00	-19.0%

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			71,912.23	65,000.00	-9.6%
TOTAL, REVENUES			2,150,893.96	2,291,042.00	6.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,117,375.08	971,288.00	-13.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	175,214.45	173,144.00	-1.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,292,589.53	1,144,432.00	-11.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	26,478.04	25,000.00	-5.6%
Classified Support Salaries		2200	27,069.63	25,000.00	-7.6%
Classified Supervisors' and Administrators' Salaries		2300	81,582.21	79,308.00	-2.8%
Clerical, Technical and Office Salaries		2400	21,548.02	21,089.00	-2.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			156,677.90	150,397.00	-4.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	372,388.66	333,589.00	-10.4%
PERS		3201-3202	22,351.97	34,637.00	55.0%
OASDI/Medicare/Alternative		3301-3302	28,918.71	28,102.00	-2.8%
Health and Welfare Benefits		3401-3402	198,735.07	214,885.00	8.1%
Unemployment Insurance		3501-3502	727.86	651.00	-10.6%
Workers' Compensation		3601-3602	29,111.97	25,898.00	-11.0%
OPEB, Allocated		3701-3702	3,053.12	2,621.00	-14.2%
OPEB, Active Employees		3751-3752	22,248.22	22,553.00	1.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			677,535.58	662,936.00	-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	3,876.00	New
Materials and Supplies		4300	44,636.57	161,179.00	261.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			44,636.57	165,055.00	269.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	200.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	20,472.03	32,500.00	58.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,272.18	22,000.00	137.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(275.38)	2,000.00	-826.3%
Professional/Consulting Services and Operating Expenditures		5800	19,562.00	41,000.00	109.6%
Communications		5900	59.77	1,086.00	1,717.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			49,090.60	98,786.00	101.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	69,583.45	69,436.00	-0.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			69,583.45	69,436.00	-0.2%
TOTAL, EXPENDITURES			2,290,113.63	2,291,042.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	426,949.00	426,949.00	0.0%
3) Other State Revenue		8300-8599	1,652,032.73	1,799,093.00	8.9%
4) Other Local Revenue		8600-8799	71,912.23	65,000.00	-9.6%
5) TOTAL, REVENUES			2,150,893.96	2,291,042.00	6.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,704,931.56	1,679,586.00	-1.5%
2) Instruction - Related Services	2000-2999		459,889.74	472,691.00	2.8%
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		69,583.45	69,436.00	-0.2%
8) Plant Services	8000-8999		55,708.88	69,329.00	24.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,290,113.63	2,291,042.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(139,219.67)	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)			(139,219.67)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	381,063.18	241,843.51	-36.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			381,063.18	241,843.51	-36.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			381,063.18	241,843.51	-36.5%
2) Ending Balance, June 30 (E + F1e)			241,843.51	241,843.51	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	86,680.03	86,680.03	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	155,163.48	155,163.48	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%

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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	29,926,646.39	31,280,604.00	4.5%
3) Other State Revenue		8300-8599	21,449,704.41	20,759,355.00	-3.2%
4) Other Local Revenue		8600-8799	1,734,516.52	1,141,974.00	-34.2%
5) TOTAL, REVENUES			53,110,867.32	53,181,933.00	0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	19,007,334.66	19,831,825.00	4.3%
2) Classified Salaries		2000-2999	7,314,051.83	7,403,198.00	1.2%
3) Employee Benefits		3000-3999	16,434,130.46	17,342,746.00	5.5%
4) Books and Supplies		4000-4999	1,665,574.93	3,057,790.00	83.6%
5) Services and Other Operating Expenditures		5000-5999	3,595,925.40	3,551,892.00	-1.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,827,604.03	1,984,482.00	8.6%
9) TOTAL, EXPENDITURES			49,844,621.31	53,171,933.00	6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,266,246.01	10,000.00	-99.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,266,246.01	10,000.00	-99.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,197,282.17	22,463,528.18	17.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,197,282.17	22,463,528.18	17.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,197,282.17	22,463,528.18	17.0%
2) Ending Balance, June 30 (E + F1e)			22,463,528.18	22,473,528.18	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	22,463,528.18	22,473,528.18	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	21,381,711.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	225,242.12		
4) Due from Grantor Government		9290	4,607,110.62		
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			26,214,064.71		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,596,181.81		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,154,354.72		
6) TOTAL, LIABILITIES			3,750,536.53		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			22,463,528.18		
FEDERAL REVENUE					
Child Nutrition Programs		8220	427,927.05	460,000.00	7.5%
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	29,498,719.34	30,820,604.00	4.5%
TOTAL, FEDERAL REVENUE			29,926,646.39	31,280,604.00	4.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	60,999.36	20,000.00	-67.2%
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	15,698,867.94	16,198,468.00	3.2%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,689,837.11	4,540,887.00	-20.2%
TOTAL, OTHER STATE REVENUE			21,449,704.41	20,759,355.00	-3.2%
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	885,419.62	200,000.00	-77.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	14,067.60	300,000.00	2,032.6%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	674,453.00	611,974.00	-9.3%
Other Local Revenue					
All Other Local Revenue		8699	160,576.30	30,000.00	-81.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,734,516.52	1,141,974.00	-34.2%
TOTAL, REVENUES			53,110,867.32	53,181,933.00	0.1%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Certificated Teachers' Salaries		1100	15,705,727.48	16,781,603.00	6.9%
Certificated Pupil Support Salaries		1200	150.12	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,605,390.56	2,577,839.00	-1.1%
Other Certificated Salaries		1900	696,066.50	472,383.00	-32.1%
TOTAL, CERTIFICATED SALARIES			19,007,334.66	19,831,825.00	4.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	3,202,037.75	3,178,388.00	-0.7%
Classified Support Salaries		2200	2,058,154.62	2,201,281.00	7.0%
Classified Supervisors' and Administrators' Salaries		2300	581,080.65	435,231.00	-25.1%
Clerical, Technical and Office Salaries		2400	1,472,778.81	1,588,298.00	7.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,314,051.83	7,403,198.00	1.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	5,145,793.18	5,228,786.00	1.6%
PERS		3201-3202	1,601,640.59	1,634,181.00	2.0%
OASDI/Medicare/Alternative		3301-3302	773,192.79	787,580.00	1.9%
Health and Welfare Benefits		3401-3402	7,415,119.54	8,138,011.00	9.7%
Unemployment Insurance		3501-3502	13,162.47	13,639.00	3.6%
Workers' Compensation		3601-3602	528,861.75	544,730.00	3.0%
OPEB, Allocated		3701-3702	55,456.30	54,447.00	-1.8%
OPEB, Active Employees		3751-3752	900,903.84	941,372.00	4.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			16,434,130.46	17,342,746.00	5.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	3,490.26	4,000.00	14.6%
Materials and Supplies		4300	923,840.46	2,318,790.00	151.0%
Noncapitalized Equipment		4400	51,169.08	5,000.00	-90.2%
Food		4700	687,075.13	730,000.00	6.2%
TOTAL, BOOKS AND SUPPLIES			1,665,574.93	3,057,790.00	83.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	42,834.71	34,927.00	-18.5%
Dues and Memberships		5300	15,180.00	8,680.00	-42.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	274,028.17	379,280.00	38.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	252,557.39	316,181.00	25.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	238,582.88	51,000.00	-78.6%
Professional/Consulting Services and Operating Expenditures		5800	2,678,682.70	2,667,024.00	-0.4%
Communications		5900	94,059.55	94,800.00	0.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,595,925.40	3,551,892.00	-1.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,827,604.03	1,984,482.00	8.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,827,604.03	1,984,482.00	8.6%
TOTAL, EXPENDITURES			49,844,621.31	53,171,933.00	6.7%
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	29,926,646.39	31,280,604.00	4.5%
3) Other State Revenue		8300-8599	21,449,704.41	20,759,355.00	-3.2%
4) Other Local Revenue		8600-8799	1,734,516.52	1,141,974.00	-34.2%
5) TOTAL, REVENUES			53,110,867.32	53,181,933.00	0.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		32,462,226.90	35,797,384.00	10.3%
2) Instruction - Related Services	2000-2999		8,867,891.87	8,665,627.00	-2.3%
3) Pupil Services	3000-3999		4,660,694.23	4,670,364.00	0.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		6,725.85	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,827,604.03	1,984,482.00	8.6%
8) Plant Services	8000-8999		2,019,478.43	2,054,076.00	1.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			49,844,621.31	53,171,933.00	6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,266,246.01	10,000.00	-99.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,266,246.01	10,000.00	-99.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,197,282.17	22,463,528.18	17.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,197,282.17	22,463,528.18	17.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,197,282.17	22,463,528.18	17.0%
2) Ending Balance, June 30 (E + F1e)			22,463,528.18	22,473,528.18	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	22,463,528.18	22,473,528.18	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%

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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	33,153,545.48	29,853,658.00	-10.0%
3) Other State Revenue		8300-8599	16,930,552.42	14,597,998.00	-13.8%
4) Other Local Revenue		8600-8799	5,667,932.35	4,840,958.00	-14.6%
5) TOTAL, REVENUES			55,752,030.25	49,292,614.00	-11.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	16,106,149.14	16,963,181.00	5.3%
3) Employee Benefits		3000-3999	9,290,127.71	10,048,664.00	8.2%
4) Books and Supplies		4000-4999	18,553,354.44	20,654,989.00	11.3%
5) Services and Other Operating Expenditures		5000-5999	1,922,887.68	3,235,125.00	68.2%
6) Capital Outlay		6000-6999	2,195,279.12	1,630,000.00	-25.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	7,647.71	5,000.00	-34.6%
9) TOTAL, EXPENDITURES			48,075,445.80	52,536,959.00	9.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,676,584.45	(3,244,345.00)	-142.3%
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)			7,676,584.45	(3,244,345.00)	-142.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	53,493,077.05	61,169,661.50	14.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,493,077.05	61,169,661.50	14.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,493,077.05	61,169,661.50	14.4%
2) Ending Balance, June 30 (E + F1e)			61,169,661.50	57,925,316.50	-5.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	550.00	0.00	-100.0%
Stores		9712	1,915,912.53	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	59,253,198.97	57,925,316.50	-2.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	43,063,385.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	9,877,498.96		
c) in Revolving Cash Account		9130	550.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	428,374.44		
4) Due from Grantor Government		9290	7,331,738.55		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	1,915,912.53		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			62,617,460.22		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,447,798.72		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,447,798.72		
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)			61,169,661.50		
FEDERAL REVENUE					
Child Nutrition Programs		8220	29,892,611.06	26,353,658.00	-11.8%
Donated Food Commodities		8221	3,260,934.42	3,500,000.00	7.3%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			33,153,545.48	29,853,658.00	-10.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	16,211,622.33	14,398,488.00	-11.2%
All Other State Revenue		8590	718,930.09	199,510.00	-72.2%
TOTAL, OTHER STATE REVENUE			16,930,552.42	14,597,998.00	-13.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	2,348.00	2,448.00	4.3%
Food Service Sales		8634	4,410,962.62	3,595,863.00	-18.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,242,954.62	1,231,418.00	-0.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	11,667.11	11,229.00	-3.8%
TOTAL, OTHER LOCAL REVENUE			5,667,932.35	4,840,958.00	-14.6%
TOTAL, REVENUES			55,752,030.25	49,292,614.00	-11.6%
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	8,215,167.73	8,783,231.00	6.9%
Classified Supervisors' and Administrators' Salaries		2300	6,537,732.12	6,703,563.00	2.5%
Clerical, Technical and Office Salaries		2400	1,132,862.95	1,260,984.00	11.3%
Other Classified Salaries		2900	220,386.34	215,403.00	-2.3%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			16,106,149.14	16,963,181.00	5.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,339,744.89	3,501,934.00	4.9%
OASDI/Medicare/Alternative		3301-3302	1,173,931.60	1,279,399.00	9.0%
Health and Welfare Benefits		3401-3402	3,801,327.95	4,240,134.00	11.5%
Unemployment Insurance		3501-3502	7,949.72	8,383.00	5.5%
Workers' Compensation		3601-3602	324,868.02	339,321.00	4.4%
OPEB, Allocated		3701-3702	34,062.80	33,941.00	-0.4%
OPEB, Active Employees		3751-3752	608,242.73	645,552.00	6.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			9,290,127.71	10,048,664.00	8.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,672,783.01	2,151,207.00	28.6%
Noncapitalized Equipment		4400	27,292.85	165,000.00	504.6%
Food		4700	16,853,278.58	18,338,782.00	8.8%
TOTAL, BOOKS AND SUPPLIES			18,553,354.44	20,654,989.00	11.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,912.12	13,875.00	40.0%
Dues and Memberships		5300	1,477.00	1,500.00	1.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	394,258.94	600,000.00	52.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	258,406.64	620,000.00	139.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	341,305.45	560,000.00	64.1%
Professional/Consulting Services and Operating Expenditures		5800	892,730.10	1,387,000.00	55.4%
Communications		5900	24,797.43	52,750.00	112.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,922,887.68	3,235,125.00	68.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	1,661,262.88	0.00	-100.0%
Equipment		6400	392,920.64	300,000.00	-23.6%
Equipment Replacement		6500	141,095.60	1,330,000.00	842.6%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,195,279.12	1,630,000.00	-25.7%
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	7,647.71	5,000.00	-34.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,647.71	5,000.00	-34.6%
TOTAL, EXPENDITURES			48,075,445.80	52,536,959.00	9.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	33,153,545.48	29,853,658.00	-10.0%
3) Other State Revenue		8300-8599	16,930,552.42	14,597,998.00	-13.8%
4) Other Local Revenue		8600-8799	5,667,932.35	4,840,958.00	-14.6%
5) TOTAL, REVENUES			55,752,030.25	49,292,614.00	-11.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		43,426,760.00	48,446,959.00	11.6%
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		7,647.71	5,000.00	-34.6%
8) Plant Services	8000-8999		4,641,038.09	4,085,000.00	-12.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			48,075,445.80	52,536,959.00	9.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,676,584.45	(3,244,345.00)	-142.3%
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)			7,676,584.45	(3,244,345.00)	-142.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	53,493,077.05	61,169,661.50	14.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,493,077.05	61,169,661.50	14.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,493,077.05	61,169,661.50	14.4%
2) Ending Balance, June 30 (E + F1e)			61,169,661.50	57,925,316.50	-5.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	550.00	0.00	-100.0%
Stores		9712	1,915,912.53	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	59,253,198.97	57,925,316.50	-2.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	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)			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

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	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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) 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)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	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%
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	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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)			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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	1,719,292.17	2,000,000.00	16.3%
5) TOTAL, REVENUES			1,719,292.17	2,000,000.00	16.3%
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)			1,719,292.17	2,000,000.00	16.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,219,222.34	8,541,130.00	165.3%
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			(3,219,222.34)	(8,541,130.00)	165.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,499,930.17)	(6,541,130.00)	336.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,742,120.56	50,242,190.39	-2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,742,120.56	50,242,190.39	-2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,742,120.56	50,242,190.39	-2.9%
2) Ending Balance, June 30 (E + F1e)			50,242,190.39	43,701,060.39	-13.0%
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	50,242,190.39	43,701,060.39	-13.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	49,815,600.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	426,590.36		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			50,242,190.39		
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)			50,242,190.39		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,719,292.17	2,000,000.00	16.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,719,292.17	2,000,000.00	16.3%
TOTAL, REVENUES			1,719,292.17	2,000,000.00	16.3%
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	3,219,222.34	8,541,130.00	165.3%
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			3,219,222.34	8,541,130.00	165.3%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,219,222.34)	(8,541,130.00)	165.3%

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	1,719,292.17	2,000,000.00	16.3%
5) TOTAL, REVENUES			1,719,292.17	2,000,000.00	16.3%
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)			1,719,292.17	2,000,000.00	16.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,219,222.34	8,541,130.00	165.3%
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			(3,219,222.34)	(8,541,130.00)	165.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,499,930.17)	(6,541,130.00)	336.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,742,120.56	50,242,190.39	-2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,742,120.56	50,242,190.39	-2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,742,120.56	50,242,190.39	-2.9%
2) Ending Balance, June 30 (E + F1e)			50,242,190.39	43,701,060.39	-13.0%
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	50,242,190.39	43,701,060.39	-13.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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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	9,797,094.12	7,000,000.00	-28.6%
5) TOTAL, REVENUES			9,797,094.12	7,000,000.00	-28.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,122,429.03	2,489,680.00	17.3%
3) Employee Benefits		3000-3999	1,255,339.63	1,572,668.00	25.3%
4) Books and Supplies		4000-4999	979,381.68	1,750,000.00	78.7%
5) Services and Other Operating Expenditures		5000-5999	11,152,428.53	33,100,000.00	196.8%
6) Capital Outlay		6000-6999	308,302,184.03	411,391,548.00	33.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			323,811,762.90	450,303,896.00	39.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(314,014,668.78)	(443,303,896.00)	41.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	602,161,541.86	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			602,161,541.86	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			288,146,873.08	(443,303,896.00)	-253.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	271,405,711.02	559,552,584.10	106.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			271,405,711.02	559,552,584.10	106.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			271,405,711.02	559,552,584.10	106.2%
2) Ending Balance, June 30 (E + F1e)			559,552,584.10	116,248,688.10	-79.2%
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	11,363,187.79	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	548,189,396.31	116,248,688.10	-78.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	616,829,369.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,609,345.82		
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	11,363,187.79		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			632,801,902.99		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	73,249,318.89		
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			73,249,318.89		
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)			559,552,584.10		
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	9,797,062.12	7,000,000.00	-28.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	32.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,797,094.12	7,000,000.00	-28.6%
TOTAL, REVENUES			9,797,094.12	7,000,000.00	-28.6%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	12,818.39	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	1,603,900.00	1,985,756.00	23.8%
Clerical, Technical and Office Salaries		2400	505,710.64	503,924.00	-0.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,122,429.03	2,489,680.00	17.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	510,744.41	657,278.00	28.7%
OASDI/Medicare/Alternative		3301-3302	160,374.23	190,458.00	18.8%
Health and Welfare Benefits		3401-3402	488,607.47	613,638.00	25.6%
Unemployment Insurance		3501-3502	1,061.26	1,244.00	17.2%
Workers' Compensation		3601-3602	42,448.71	49,796.00	17.3%
OPEB, Allocated		3701-3702	4,451.99	4,982.00	11.9%
OPEB, Active Employees		3751-3752	47,651.56	55,272.00	16.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,255,339.63	1,572,668.00	25.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	190,991.59	1,750,000.00	816.3%
Noncapitalized Equipment		4400	788,390.09	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			979,381.68	1,750,000.00	78.7%
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	4,898,330.79	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	43,508.85	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	135,796.68	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	6,074,792.21	33,100,000.00	444.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,152,428.53	33,100,000.00	196.8%
CAPITAL OUTLAY					
Land		6100	3,273,584.69	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	304,995,701.47	411,391,548.00	34.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	32,897.87	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			308,302,184.03	411,391,548.00	33.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			323,811,762.90	450,303,896.00	39.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	602,161,541.86	0.00	-100.0%
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			602,161,541.86	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			602,161,541.86	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,797,094.12	7,000,000.00	-28.6%
5) TOTAL, REVENUES			9,797,094.12	7,000,000.00	-28.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		323,805,687.90	450,303,896.00	39.1%
9) Other Outgo	9000-9999	Except 7600-7699	6,075.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			323,811,762.90	450,303,896.00	39.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(314,014,668.78)	(443,303,896.00)	41.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	602,161,541.86	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			602,161,541.86	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			288,146,873.08	(443,303,896.00)	-253.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	271,405,711.02	559,552,584.10	106.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			271,405,711.02	559,552,584.10	106.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			271,405,711.02	559,552,584.10	106.2%
2) Ending Balance, June 30 (E + F1e)			559,552,584.10	116,248,688.10	-79.2%
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	11,363,187.79	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	548,189,396.31	116,248,688.10	-78.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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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	5,519,620.99	3,400,000.00	-38.4%
5) TOTAL, REVENUES			5,519,620.99	3,400,000.00	-38.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	432,833.86	705,000.00	62.9%
6) Capital Outlay		6000-6999	1,500,000.00	3,000,000.00	100.0%
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			1,932,833.86	3,705,000.00	91.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,586,787.13	(305,000.00)	-108.5%
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)			3,586,787.13	(305,000.00)	-108.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	601,629.84	4,188,416.97	596.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			601,629.84	4,188,416.97	596.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			601,629.84	4,188,416.97	596.2%
2) Ending Balance, June 30 (E + F1e)			4,188,416.97	3,883,416.97	-7.3%
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	4,188,416.97	3,883,416.97	-7.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,159,431.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	47,085.07		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,206,516.72		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	18,099.75		
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			18,099.75		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			4,188,416.97		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	42,231.49	200,000.00	373.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	5,477,389.50	3,200,000.00	-41.6%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,519,620.99	3,400,000.00	-38.4%
TOTAL, REVENUES			5,519,620.99	3,400,000.00	-38.4%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	165,588.62	110,000.00	-33.6%
Professional/Consulting Services and Operating Expenditures		5800	267,245.24	595,000.00	122.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			432,833.86	705,000.00	62.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,500,000.00	3,000,000.00	100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,500,000.00	3,000,000.00	100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,932,833.86	3,705,000.00	91.7%
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					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,519,620.99	3,400,000.00	-38.4%
5) TOTAL, REVENUES			5,519,620.99	3,400,000.00	-38.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		432,833.86	705,000.00	62.9%
8) Plant Services	8000-8999		1,500,000.00	3,000,000.00	100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,932,833.86	3,705,000.00	91.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			3,586,787.13	(305,000.00)	-108.5%
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)			3,586,787.13	(305,000.00)	-108.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	601,629.84	4,188,416.97	596.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			601,629.84	4,188,416.97	596.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			601,629.84	4,188,416.97	596.2%
2) Ending Balance, June 30 (E + F1e)			4,188,416.97	3,883,416.97	-7.3%
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	4,188,416.97	3,883,416.97	-7.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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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	5,723,734.00	5,674,604.00	-0.9%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			5,723,734.00	5,674,604.00	-0.9%
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	5,727,173.92	5,674,604.00	-0.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,727,173.92	5,674,604.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,439.92)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,439.92)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,439.92	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,439.92	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,439.92	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(11,391.28)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	11,391.28		
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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	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)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	5,723,734.00	5,674,604.00	-0.9%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,723,734.00	5,674,604.00	-0.9%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			5,723,734.00	5,674,604.00	-0.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,727,173.92	5,674,604.00	-0.9%
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			5,727,173.92	5,674,604.00	-0.9%
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			5,727,173.92	5,674,604.00	-0.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,723,734.00	5,674,604.00	-0.9%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			5,723,734.00	5,674,604.00	-0.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,727,173.92	5,674,604.00	-0.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,727,173.92	5,674,604.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(3,439.92)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,439.92)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,439.92	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,439.92	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,439.92	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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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	18,555,699.29	15,000,000.00	-19.2%
5) TOTAL, REVENUES			18,555,699.29	15,000,000.00	-19.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,546.81	0.00	-100.0%
3) Employee Benefits		3000-3999	3,054.10	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,218,813.00	10,828,659.00	388.0%
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			2,226,413.91	10,828,659.00	386.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,329,285.38	4,171,341.00	-74.5%
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)			16,329,285.38	4,171,341.00	-74.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89,414,395.53	105,743,680.91	18.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,414,395.53	105,743,680.91	18.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,414,395.53	105,743,680.91	18.3%
2) Ending Balance, June 30 (E + F1e)			105,743,680.91	109,915,021.91	3.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	105,743,680.91	109,915,021.91	3.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	105,123,931.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	760,859.00		
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			105,884,790.79		
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	141,109.88		
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			141,109.88		
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)			105,743,680.91		
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	15,568,138.25	13,000,000.00	-16.5%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,987,561.04	2,000,000.00	-33.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,555,699.29	15,000,000.00	-19.2%
TOTAL, REVENUES			18,555,699.29	15,000,000.00	-19.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	4,546.81	0.00	-100.0%
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			4,546.81	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,155.98	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	347.84	0.00	-100.0%
Health and Welfare Benefits		3401-3402	1,340.29	0.00	-100.0%
Unemployment Insurance		3501-3502	2.27	0.00	-100.0%
Workers' Compensation		3601-3602	90.93	0.00	-100.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OPEB, Allocated		3701-3702	9.54	0.00	-100.0%
OPEB, Active Employees		3751-3752	107.25	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,054.10	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	2,678,659.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,218,813.00	8,150,000.00	267.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,218,813.00	10,828,659.00	388.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,226,413.91	10,828,659.00	386.4%
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	18,555,699.29	15,000,000.00	-19.2%
5) TOTAL, REVENUES			18,555,699.29	15,000,000.00	-19.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,226,413.91	10,828,659.00	386.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,226,413.91	10,828,659.00	386.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			16,329,285.38	4,171,341.00	-74.5%
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)			16,329,285.38	4,171,341.00	-74.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89,414,395.53	105,743,680.91	18.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,414,395.53	105,743,680.91	18.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,414,395.53	105,743,680.91	18.3%
2) Ending Balance, June 30 (E + F1e)			105,743,680.91	109,915,021.91	3.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	105,743,680.91	109,915,021.91	3.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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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	442,139.00	0.00	-100.0%
3) Other State Revenue		8300-8599	603,559.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	181,362,610.00	0.00	-100.0%
5) TOTAL, REVENUES			182,408,308.00	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	165,099,745.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			165,099,745.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,308,563.00	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)			17,308,563.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	144,653,193.00	161,961,756.00	12.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			144,653,193.00	161,961,756.00	12.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			144,653,193.00	161,961,756.00	12.0%
2) Ending Balance, June 30 (E + F1e)			161,961,756.00	161,961,756.00	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	161,961,756.00	161,961,756.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	161,961,756.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

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			161,961,756.00		
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)			161,961,756.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	442,139.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			442,139.00	0.00	-100.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	603,559.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			603,559.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	153,983,565.00	0.00	-100.0%
Unsecured Roll		8612	8,850,299.00	0.00	-100.0%
Prior Years' Taxes		8613	4,672,998.00	0.00	-100.0%
Supplemental Taxes		8614	3,198,842.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	606,091.00	0.00	-100.0%
Interest		8660	2,536,885.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	7,513,930.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			181,362,610.00	0.00	-100.0%
TOTAL, REVENUES			182,408,308.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	105,331,881.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	59,767,864.00	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)			165,099,745.00	0.00	-100.0%
TOTAL, EXPENDITURES			165,099,745.00	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	442,139.00	0.00	-100.0%
3) Other State Revenue		8300-8599	603,559.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	181,362,610.00	0.00	-100.0%
5) TOTAL, REVENUES			182,408,308.00	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	165,099,745.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			165,099,745.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			17,308,563.00	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)			17,308,563.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	144,653,193.00	161,961,756.00	12.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			144,653,193.00	161,961,756.00	12.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			144,653,193.00	161,961,756.00	12.0%
2) Ending Balance, June 30 (E + F1e)			161,961,756.00	161,961,756.00	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	161,961,756.00	161,961,756.00	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%

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	92,131,840.53	97,395,000.00	5.7%
5) TOTAL, REVENUES			92,131,840.53	97,395,000.00	5.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	64,717.39	63,444.00	-2.0%
2) Classified Salaries		2000-2999	164,372.30	98,615.00	-40.0%
3) Employee Benefits		3000-3999	108,365.58	94,459.00	-12.8%
4) Books and Supplies		4000-4999	5,490.56	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	104,376,100.37	112,500,595.00	7.8%
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			104,719,046.20	112,757,113.00	7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,587,205.67)	(15,362,113.00)	22.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,400,000.00	11,800,000.00	13.5%
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			10,400,000.00	11,800,000.00	13.5%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,187,205.67)	(3,562,113.00)	62.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	42,919,724.39	40,732,518.72	-5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,919,724.39	40,732,518.72	-5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			42,919,724.39	40,732,518.72	-5.1%
2) Ending Net Position, June 30 (E + F1e)			40,732,518.72	37,170,405.72	-8.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	40,732,518.72	37,170,405.72	-8.7%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	93,595,212.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	1,000,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	872,468.21		
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			95,467,681.16		
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	21,650,663.44		
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	33,084,499.00		
7) TOTAL, LIABILITIES			54,735,162.44		
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)			40,732,518.72		
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	2,238,416.40	1,810,000.00	-19.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	89,793,610.87	95,485,000.00	6.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	99,813.26	100,000.00	0.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			92,131,840.53	97,395,000.00	5.7%
TOTAL, REVENUES			92,131,840.53	97,395,000.00	5.7%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	64,717.39	63,444.00	-2.0%
TOTAL, CERTIFICATED SALARIES			64,717.39	63,444.00	-2.0%
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	96,385.45	98,615.00	2.3%
Clerical, Technical and Office Salaries		2400	67,986.85	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			164,372.30	98,615.00	-40.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	12,267.25	12,118.00	-1.2%
PERS		3201-3202	31,205.34	26,034.00	-16.6%
OASDI/Medicare/Alternative		3301-3302	13,504.87	8,464.00	-37.3%
Health and Welfare Benefits		3401-3402	41,437.36	40,532.00	-2.2%
Unemployment Insurance		3501-3502	114.52	81.00	-29.3%
Workers' Compensation		3601-3602	4,581.80	3,241.00	-29.3%
OPEB, Allocated		3701-3702	480.38	324.00	-32.6%
OPEB, Active Employees		3751-3752	4,774.06	3,665.00	-23.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			108,365.58	94,459.00	-12.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,671.06	0.00	-100.0%
Noncapitalized Equipment		4400	3,819.50	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			5,490.56	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	100.00	New
Insurance		5400-5499	7,235,301.00	9,320,495.00	28.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800-5899	97,138,153.89	103,175,000.00	6.2%
Communications		5900	2,645.48	5,000.00	89.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			104,376,100.37	112,500,595.00	7.8%
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			104,719,046.20	112,757,113.00	7.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	10,400,000.00	11,800,000.00	13.5%
(a) TOTAL, INTERFUND TRANSFERS IN			10,400,000.00	11,800,000.00	13.5%
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)			10,400,000.00	11,800,000.00	13.5%

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	92,131,840.53	97,395,000.00	5.7%
5) TOTAL, REVENUES			92,131,840.53	97,395,000.00	5.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		104,719,046.20	112,757,113.00	7.7%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			104,719,046.20	112,757,113.00	7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(12,587,205.67)	(15,362,113.00)	22.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,400,000.00	11,800,000.00	13.5%
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			10,400,000.00	11,800,000.00	13.5%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,187,205.67)	(3,562,113.00)	62.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	42,919,724.39	40,732,518.72	-5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,919,724.39	40,732,518.72	-5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			42,919,724.39	40,732,518.72	-5.1%
2) Ending Net Position, June 30 (E + F1e)			40,732,518.72	37,170,405.72	-8.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	40,732,518.72	37,170,405.72	-8.7%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. ADDITIONS					
1) Other Local Revenue		8600-8799	0.00	0.00	0.0%
2) Funds Collected for Others		8800	0.00	0.00	0.0%
3) TOTAL, ADDITIONS			0.00	0.00	0.0%
B. DEDUCTIONS					
1) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
2) Funds Distributed for Others		7500	0.00	0.00	0.0%
3) TOTAL, DEDUCTIONS			0.00	0.00	0.0%
C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)			0.00	0.00	0.0%
D. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (D1a + D1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (C + D1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
E. ASSETS					
1) Cash					
a) in County Treasury		9110	7,686,287.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,926.90		
4) Due from Other Funds		9310	0.00		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS			7,694,214.72		
F. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
G. LIABILITIES					
1) Accounts Payable		9500	7,560,424.36		
2) Due to Other Funds		9610	133,790.36		
3) Due to Student Groups/Other Agencies		9620	0.00		
4) TOTAL, LIABILITIES			7,694,214.72		
H. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
I. NET POSITION					
Net Position, June 30 (E6 + F2) - (G4 + H2)			0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL ADDITIONS					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Funds Collected for Others		8800	0.00	0.00	0.0%
TOTAL, ADDITIONS			0.00	0.00	0.0%
TOTAL DEDUCTIONS					
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Funds Distributed to Others		7500	0.00	0.00	0.0%
TOTAL, DEDUCTIONS			0.00	0.00	0.0%

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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)	56,487.61	56,204.92	58,434.83	54,954.37	54,954.37	57,610.66
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)	56,487.61	56,204.92	58,434.83	54,954.37	54,954.37	57,610.66
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	56,487.61	56,204.92	58,434.83	54,954.37	54,954.37	57,610.66
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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	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	113,922,550.51		113,922,550.51			113,922,550.51
Work in Progress	615,362,347.55		615,362,347.55	335,086,172.77	64,939,238.92	885,509,281.40
Total capital assets not being depreciated	729,284,898.06	0.00	729,284,898.06	335,086,172.77	64,939,238.92	999,431,831.91
Capital assets being depreciated:						
Land Improvements	103,129,424.48	(15,700.00)	103,113,724.48	14,548,868.56		117,662,593.04
Buildings	2,079,923,013.03	(4,768,301.00)	2,075,154,712.03	51,755,826.49	1,423,219.24	2,125,487,319.28
Equipment	76,069,927.29	4,799,883.00	80,869,810.29	1,631,681.66	863,807.51	81,637,684.44
Total capital assets being depreciated	2,259,122,364.80	15,882.00	2,259,138,246.80	67,936,376.71	2,287,026.75	2,324,787,596.76
Accumulated Depreciation for:						
Land Improvements	(38,392,953.96)	15,703.00	(38,377,250.96)	(5,076,718.42)		(43,453,969.38)
Buildings	(600,756,476.23)	3,205,479.00	(597,550,997.23)	(37,301,096.68)	(1,423,219.24)	(633,428,874.67)
Equipment	(68,518,526.09)	(1,589,949.00)	(70,108,475.09)	(2,364,984.08)	(791,404.49)	(71,682,054.68)
Total accumulated depreciation	(707,667,956.28)	1,631,233.00	(706,036,723.28)	(44,742,799.18)	(2,214,623.73)	(748,564,898.73)
Total capital assets being depreciated, net excluding lease and subscription assets	1,551,454,408.52	1,647,115.00	1,553,101,523.52	23,193,577.53	72,403.02	1,576,222,698.03
Lease Assets	3,119,524.00	620,299.00	3,739,823.00			3,739,823.00
Accumulated amortization for lease assets	(2,277,859.50)	737,285.00	(1,540,574.50)			(1,540,574.50)
Total lease assets, net	841,664.50	1,357,584.00	2,199,248.50	0.00	0.00	2,199,248.50
Subscription Assets	3,140,468.00	12,726,201.00	15,866,669.00			15,866,669.00
Accumulated amortization for subscription assets	(1,636,257.60)	(10,446,914.00)	(12,083,171.60)			(12,083,171.60)
Total subscription assets, net	1,504,210.40	2,279,287.00	3,783,497.40	0.00	0.00	3,783,497.40
Governmental activity capital assets, net	2,283,085,181.48	5,283,986.00	2,288,369,167.48	358,279,750.30	65,011,641.94	2,581,637,275.84
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

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Long Beach Unified School District
Los Angeles County

2025-26 Unaudited Actuals
Federal Grant

		Title I	Title I	Title I	Title I	Special Ed	Special Ed	Special Ed	Special Ed	Special Ed
	FY 2025-2026 Federal Grant Awards	84.01 **3010** 8290 Part A, Basic Grants	84.011 **3060** 8285 Migrant Ed Regular Ed	84.011 **3061** 8285 Migrant Ed Summer Program	84.011 **3110** 8285 Migrant Ed Even Start (MEES)	84.027A **3310** 8181 Local Asst. Entitlement	84.027A **3311** 8181 Local Asst Priv Sch	84.173A **3315** 8182 Federal Preschool Grant	84.027A **3327** 8182 Mental Health Svcs	84.173A **3345** 8182 Preschool Staff Dev
	AWARD	**3010**	**3060**	**3061**	**3110**	**3310**	**3311**	**3315**	**3327**	**3345**
1	Prior Year Carryover	13,640,865.04	-	-	-	-	-	-	-	3,488.00
2a	Current Year Award	29,011,918.00	279,745.00	1,526.00	10,737.00	13,852,935.22	162,941.78	307,711.00	735,110.00	3,345.00
2b	Transferability (ESSA)	-	-	-	-	-	-	-	-	-
2c	Other Adjustments		-	-	-	-	-	-	-	-
2d	Adj Curr Yr Award(sum lines 2a, 2b, & 2c)	29,011,918.00	279,745.00	1,526.00	10,737.00	13,852,935.22	162,941.78	307,711.00	735,110.00	3,345.00
3	Required Matching Funds/Other									
4	Total Available Award(sum lines 1,2d, & 3)	42,652,783.04	279,745.00	1,526.00	10,737.00	13,852,935.22	162,941.78	307,711.00	735,110.00	6,833.00
	REVENUES									
5	Unearned Revenue Deferred from Prior Year	6,806,338.04	-	-	-	-	-	-	-	-
6	**Cash Received in Current Year**	20,486,936.00	161,646.95	-	-	2,068,814.05	-	-	-	3,488.00
7	Contributed Matching Funds					-				
8	Total Available (sum lines 5, 6, & 7)	27,293,274.04	161,646.95	-	-	2,068,814.05	-	-	-	3,488.00
	EXPENDITURES									
9	Donor-Authorized Expenditures	32,472,334.03	273,909.28	1,522.46	10,117.95	13,852,935.22	162,941.78	307,711.00	735,110.00	5,689.67
10	**Non-Donor-Authorized Expenditures**		**-**	**-**	**-**	**9,143,631.45**	**77,045.39**	**5,297,023.53**	**697,292.05**	**-**
11	Total Expenditures (line 9 & 10)	32,472,334.03	273,909.28	1,522.46	10,117.95	22,996,566.67	239,987.17	5,604,734.53	1,432,402.05	5,689.67
12	Amounts Included in line 6 above									
13	Calculation of Unearned Revenue	(5,179,059.99)	(112,262.33)	(1,522.46)	(10,117.95)	(11,784,121.17)	(162,941.78)	(307,711.00)	(735,110.00)	(2,201.67)
13a	**Unearned Revenue**	-	-	-	-	-	-	-	-	-
13b	**Accounts Payable**	-	-	-	-	-	-	-	-	-
13c	**Accounts Receivable**	**5,179,059.99**	**112,262.33**	**1,522.46**	**10,117.95**	**11,784,121.17**	**162,941.78**	**307,711.00**	**735,110.00**	**2,201.67**
14	Unused Grant Award Calculation (line 4 minus line 9)	10,180,449.01	5,835.72	3.54	619.05	-	-	-	-	1,143.33
15	If Carryover is allowed, enter line 14 amount here	10,180,449.01	-	-	-	-	-	-	-	1,143.33
16	Reconciliation of Revenue	32,472,334.03	273,909.28	1,522.46	10,117.95	13,852,935.22	162,941.78	307,711.00	735,110.00	5,689.67

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		Special Ed	Special Ed	Special Ed D.O.R.	Special Ed D.O.R.	Carl D. Perkins	Perkins - ROP	Title II	21st Century	Title IV, Part A,
	FY 2025-2026 Federal Grant Awards	84.181 **3385** 8182 Part C, Early Educ Program	84.027A **3395** 8182 Alternative Dispute Reso.	84.126A **3410** 8290 Workability II	84.126A **34100** 8290 TPP Students	84.048A **3550** 8290 Career & Tech Educ	84.048A **3555** 8290 Postsecondary & Adult Prog	84.367 **4035** 8290 Teacher Quality NCLB	84.287 **4124** 8290 Community Learning Centers	84.424 **4127** 8290 Student Support & Academic Enrichment Grants
	AWARD	**3385**	**3395**	**3410-715/716**	**3410-115**	**3550**	**3555**	**4035**	**4124**	**4127**
1	Prior Year Carryover	-	-	-	-	102,477.40	-	1,582,232.28	17,281.72	770,026.95
2a	Current Year Award	264,596.00	15,157.00	624,259.00	220,677.18	690,004.00	3,099.00	2,506,763.00	554,500.00	2,295,528.00
2b	Transferability (ESSA)	-	-	-	-	-	-	-	-	-
2c	Other Adjustments	-	-	-	-	-	-	-	-	-
2d	Adj Curr Yr Award(sum lines 2a, 2b, & 2c)	264,596.00	15,157.00	624,259.00	220,677.18	690,004.00	3,099.00	2,506,763.00	554,500.00	2,295,528.00
3	Required Matching Funds/Other									
4	Total Available Award(sum lines 1,2d, & 3)	264,596.00	15,157.00	624,259.00	220,677.18	792,481.40	3,099.00	4,088,995.28	571,781.72	3,065,554.95
	REVENUES									
5	Unearned Revenue Deferred from Prior Year	-	-	-	-	-	-	75,982.28	-	22,108.95
6	**Cash Received in Current Year**	132,298.00	-	445,650.25	70,145.23	488,623.68	-	2,763,559.00	486,331.72	2,384,121.00
7	Contributed Matching Funds									
8	Total Available (sum lines 5, 6, & 7)	132,298.00	-	445,650.25	70,145.23	488,623.68	-	2,839,541.28	486,331.72	2,406,229.95
	EXPENDITURES									
9	Donor-Authorized Expenditures	264,596.00	15,157.00	607,052.70	220,677.18	726,873.69	3,099.00	2,209,993.97	571,781.72	2,488,183.23
10	**Non-Donor-Authorized Expenditures**	**42,065.57**	**18,125.55**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
11	Total Expenditures (line 9 & 10)	306,661.57	33,282.55	607,052.70	220,677.18	726,873.69	3,099.00	2,209,993.97	571,781.72	2,488,183.23
12	Amounts Included in line 6 above									
13	Calculation of Unearned Revenue	(132,298.00)	(15,157.00)	(161,402.45)	(150,531.95)	(238,250.01)	(3,099.00)	629,547.31	(85,450.00)	(81,953.28)
13a	**Unearned Revenue**	**-**	**-**	**-**	**-**	**-**	**-**	**629,547.31**	**-**	**-**
13b	**Accounts Payable**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
13c	**Accounts Receivable**	**132,298.00**	**15,157.00**	**161,402.45**	**150,531.95**	**238,250.01**	**3,099.00**	**-**	**85,450.00**	**81,953.28**
14	Unused Grant Award Calculation (line 4 minus line 9)	-	-	17,206.30	-	65,607.71	-	1,879,001.31	-	577,371.72
15	If Carryover is allowed, enter line 14 amount here	-	-	-	-	65,607.71	-	1,879,001.31	-	577,371.72
16	Reconciliation of Revenue	264,596.00	15,157.00	607,052.70	220,677.18	726,873.69	3,099.00	2,209,993.97	571,781.72	2,488,183.23

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	Title III	Indian Education Formula Grant	Educ for Homeless Children & Youth	Military SCI-JROTC	Military SCI-JROTC	We Can Work	
FY 2025-2026 Federal Grant Awards	84.365	84.06	84.196A	12.000	12.000	84.126A	
	4203	**4510**	**5630**	**5829**	**5829**	**5846**	
	8290	8290	8290	8290	8699	8290	
	Limited Engl Proficient	EONA	EHCY	Military SCI-JROTC	Military SCI-JROTC	We Can Work	**TOTAL FEDERAL GRANT**

	AWARD	**4203**	**4510**	**5630**	**5829-653/654/657**	**5829-653/654/657**	**5846**	
1	Prior Year Carryover	1,550,354.15	-	-	-	-	-	1,550,354.15
2a	Current Year Award	1,396,733.00	9,156.00	253,086.85	294,768.30		304,177.00	2,257,921.15
2b	Transferability (ESSA)	-	-	-	-	-	-	-
2c	Other Adjustments	-	-	-		-	-	-
2d	Adj Curr Yr Award(sum lines 2a, 2b, & 2c)	1,396,733.00	9,156.00	253,086.85	294,768.30	-	304,177.00	2,257,921.15
3	Required Matching Funds/Other							-
4	Total Available Award(sum lines 1,2d, & 3)	2,947,087.15	9,156.00	253,086.85	294,768.30	-	304,177.00	3,808,275.30
	REVENUES							-
5	Unearned Revenue Deferred from Prior Year	-	-	-	-	-	-	-
6	**Cash Received in Current Year**	1,620,473.15	4,857.71	177,160.00	233,790.14	-	192,437.20	2,228,718.20
7	Contributed Matching Funds							-
8	Total Available (sum lines 5, 6, & 7)	1,620,473.15	4,857.71	177,160.00	233,790.14	-	192,437.20	2,228,718.20
	EXPENDITURES							-
9	Donor-Authorized Expenditures	1,631,737.90	5,637.92	253,086.85	294,768.30		230,013.49	2,415,244.46
10	**Non-Donor-Authorized Expenditures**	**-**	**-**	**-**		**578,647.60**	**-**	**578,647.60**
11	Total Expenditures (line 9 & 10)	1,631,737.90	5,637.92	253,086.85	294,768.30	578,647.60	230,013.49	2,993,892.06
12	Amounts Included in line 6 above							-
13	Calculation of Unearned Revenue	(11,264.75)	(780.21)	(75,926.85)	(60,978.16)	-	(37,576.29)	(186,526.26)
13a	**Unearned Revenue**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
13b	**Accounts Payable**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
13c	**Accounts Receivable**	**11,264.75**	**780.21**	**75,926.85**	**60,978.16**	**-**	**37,576.29**	**186,526.26**
14	Unused Grant Award Calculation (line 4 minus line 9)	1,315,349.25	3,518.08	-	-	-	74,163.51	1,393,030.84
15	If Carryover is allowed, enter line 14 amount here	1,315,349.25	3,518.08	-	-	-	-	1,318,867.33
16	Reconciliation of Revenue	1,631,737.90	5,637.92	253,086.85	294,768.30	-	230,013.49	2,415,244.46

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Federal Grant Fund 11_12

		Fund 11	Fund 11	Fund 12	Fund 12	Fund 12	Fund 12	Fund 12	Fund 12	Fund 12	
		Adult Ed	Adult Ed	CDC Federal General Child Care	CDC Federal Alternative Payment	Early Head Start Training & Tech Asst	HS Early	HS Services Basic	Head Start Training & Tech Asst	Head Start Training & Tech Asst	**Total Federal Grant Funds 11 & 12**
	FY 2025-2026 Federal Grant Awards Funds 11 & 12	84.002A	84.002A	93.575 / 93.596	93.596	93.600	93.600	93.600	93.600	93.600	
		3905	**3913**	**5025**	**5164**	**5210**	**5220**	**5230**	**5240**	**5250**	
		8290	8290	8290	8290	8290	8290	8290	8290	8290	
		ABE, ESL	ASE, GED	CCTR 5025-704 F12	CCTR CCDF Mandatory F12	Early HS T&TA F12	Early HS F12	HS Basic F12	HS T&TA F12		
	AWARD	**3905**	**3913**	**5025-704**	**CCTR - CCDF**	**5210**	**5220**	**5230**	**5240**	**5250**	
1	Prior Year Carryover	-	-	-	-	-	1,894,867.83	1,806,013.07	381,762.45	0.01	4,082,643.36
2a	Current Year Award	167,208.00	259,741.00	3,085,073.00	274,494.00	171,455.00	10,210,413.00	19,215,972.00	154,251.00		33,538,607.00
2b	Transferability (ESSA)										-
2c	Other Adjustments										-
2d	Adj Curr Yr Award(sum lines 2a, 2b, & 2c)	167,208.00	259,741.00	3,085,073.00	274,494.00	171,455.00	10,210,413.00	19,215,972.00	154,251.00	-	33,538,607.00
3	Required Matching Funds/Other	-	-	-	-	-	-	-	-	-	-
4	Total Available Award(sum lines 1,2d, & 3)	167,208.00	259,741.00	3,085,073.00	274,494.00	171,455.00	12,105,280.83	21,021,985.07	536,013.45	0.01	37,621,250.36
	REVENUES										-
5	Unearned Revenue Deferred from Prior Year	-	-	-	-	-	1,894,867.83	1,894,867.83	1,806,013.07	0.01	5,595,748.74
6	Cash Received in Current Year	117,886.00	185,514.00	1,300,767.00	115,785.00	153,142.65	8,696,518.73	16,869,836.80	137,590.14	-	27,577,040.32
7	Contributed Matching Funds			-	-						-
8	Total Available (sum lines 5, 6, & 7)	117,886.00	185,514.00	1,300,767.00	115,785.00	153,142.65	10,591,386.56	18,675,849.87	519,352.59	0.01	31,659,683.68
	EXPENDITURES										-
9	Donor-Authorized Expenditures	167,208.00	259,741.00	77,606.20	-	171,455.00	9,948,145.34	19,147,055.20	154,457.56	-	29,925,668.30
10	Non-Donor-Authorized Expenditures										-
11	Total Expenditures (line 9 & 10)	167,208.00	259,741.00	77,606.20	-	171,455.00	9,948,145.34	19,147,055.20	154,457.56	-	29,925,668.30
12	Amounts Included in line 6 abovefor Prior Year Adjustments										-
13	Calculation of Unearned Revenue	(49,322.00)	(74,227.00)	1,223,160.80	115,785.00	(18,312.35)	643,241.22	(471,205.33)	364,895.03	0.01	1,734,015.38
13a	**Unearned Revenue**	**-**	**-**	**-**	**-**	**-**	**643,241.22**	**-**	**364,895.03**	**0.01**	1,008,136.26
13b	**Accounts Payable**			1,223,160.80	115,785.00						1,338,945.80
13c	**Accounts Receivable**	**49,322.00**	**74,227.00**	**-**	**-**	**18,312.35**	**1,251,626.61**	**2,277,218.40**	**16,867.45**	**-**	3,687,573.81
14	Unused Grant Award Calculation (line 4 minus line 9)	-	-	3,007,466.80	274,494.00	-	2,157,135.49	1,874,929.87	381,555.89	0.01	7,695,582.06
15	If Carryover is allowed, enter line 14 amount here	-	-	-	-	-	270,218.94	159,807.36	-	-	430,026.30
16	Reconciliation of Revenue	167,208.00	259,741.00	77,606.20	-	171,455.00	11,199,771.95	21,041,923.03	1,595,575.63	-	34,513,280.81

	FY 2025-2026	Head Start Child Nutrition Program	CCFP Cash in Lieu of Commodities	AB 185 - ARPA Supplemental Rates payment	2nd Round of Stipends	**Total Federal Entitlement Funds 11 & 12**
	Federal Entitlements	10.558	10.558	93.575	93.575	
	Funds 11 & 12	**5320**	**5340**	**5162**	**5163**	
		8220	8220	8290	8290	
		HS Nutr F12	CCFP F12	AB 185 - ARPA	2nd Round of	
	AWARD	**5320**	**5340**	**5162**	**5163**	
1	Prior Year Restricted Ending Bal	152,760.14	221,402.11	346,838.00	1,697,387.00	2,418,387.25
2a	Current Year Award	-	-	-	-	-
2b	Other Adjustments			-	-	-
2c	Adj Curr Yr Award(sum lines 2a & 2b)	-	-	-	-	-
3	Req. Matching Funds/Other				-	-
4	Total Available Award(sum lines 1,2c, & 3)	152,760.14	221,402.11	346,838.00	1,697,387.00	2,418,387.25
	REVENUES				-	-
5	Cash Received in Current Yr	472,865.22	16,061.19	-	-	488,926.41
6	Amounts Inc. in line 5 for Pr Yr Adj.	-	-	-	-	-
7a	Accounts Receivable(line 2c minus lines 5 & 6)	-	-	-	-	-
7b	Non-Current Accounts Receivable	-	-	-	-	-
7c	**Current Accounts Receivable(line 7a minus line 7b)**	-	-	-	-	-
8	Contributed Matching Funds	-	-	-	-	-
9	Total Available(sum lines 5, 7c, & 8)	472,865.22	16,061.19	-	-	488,926.41
	EXPENDITURES					-
10	Donor-Authorized Expn	557,487.70	-	-	-	557,487.70
11	Non-Donor-Authorized Expn	-	-	-	-	-
12	Total Expenditures(line 10 plus line 11)	557,487.70	-	-	-	557,487.70
	RESTRICTED ENDING BALANCE				-	-
13	Current Year	68,137.66	237,463.30	346,838.00	1,697,387.00	2,349,825.96

		After School Education and Safety	CA PRE-K-PROG PLNNG & IMPLMNTATION AB130	Early Education Teacher Development Grant	CA Nat'l Board Certified Teacher Incentive	CPA-Lighthouse Academies Project for Jordan	Career Technical Ed Incentive Grant	K12 Workforce Pathways Coordinators	Special Ed
	FY 2025-2026 State Grant Awards	**6010** 8590	**6053** 8590	**6054** 8590	**6271** 8590	**6385** 8590	**6387** 8590	**6388** 8590	**6515** 8590
		ASES	Universal Prekinder						Infant Discretionary Funds
	AWARD	**6010**	**6053**	**6054**	**6271**	**6385**	**6387**	**6388**	**6515**
1a	Prior Year Carryover	-	2,093,453.97	422,227.13	660,000.00	6,025.69	3,733,304.39	3,337,340.75	-
1b	Restr Bal Transfers (Obj 8997)	12,275,756.04						-	
1c	Adjusted Prior Year Carryover (sum lines 1a & 1b)	12,275,756.04	2,093,453.97	422,227.13	660,000.00	6,025.69	3,733,304.39	3,337,340.75	-
2a	Current Year Award		-	-		30,000.00	3,356,862.00	-	3,727.94
2b	Other Adjustments	-	-	-	-	-	-	-	-
2c	Adj Curr Yr Award (sum lines 2a through 2d)	-	-	-	-	30,000.00	3,356,862.00	-	3,727.94
3	Req. Matching Funds/Other	-	-	-	-	-	-	-	-
4	Total Available Award (sum lines 1c, 2e, & 3)	12,275,756.04	2,093,453.97	422,227.13	660,000.00	36,025.69	7,090,166.39	3,337,340.75	3,727.94
	REVENUES								
5	Unearned Revenue Deferred from Prior Year	-	2,093,453.97	286,918.93	5,000.00	6,025.69	444,168.39	1,099,745.85	-
6	Cash Received in Current Year	10,231,768.44	-	-	540,000.00	30,000.00	6,310,311.80	1,190,000.00	2,796.00
7	Contributed Matching Funds							-	
8	Total Available (sum lines 5, 6, & 7)	10,231,768.44	2,093,453.97	286,918.93	545,000.00	36,025.69	6,754,480.19	2,289,745.85	2,796.00
	EXPENDITURES								
9	Donor-Authorized Expn	12,150,554.68	366,587.71	128,892.47	545,000.00	30,782.47	3,273,956.04	1,513,041.56	3,727.94
10	Non-Donor-Authorized Expn	-	-	-	-	-	-	-	-
11	Total Expenditures(line 9 plus line 10)	12,150,554.68	366,587.71	128,892.47	545,000.00	30,782.47	3,273,956.04	1,513,041.56	3,727.94
12	Amounts Included in line 6 above	-	-	-	-	-	-	-	-
13	Calculation of Unearned Revenue	(1,918,786.24)	1,726,866.26	158,026.46	-	5,243.22	3,480,524.15	776,704.29	(931.94)
13a	**Unearned Revenue**	**-**	**1,726,866.26**	**158,026.46**	**-**	**5,243.22**	**3,480,524.15**	**776,704.29**	**-**
13b	**Accounts Payable**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
13c	**Accounts Receivable**	**1,918,786.24**	**-**	**-**	**-**	**-**	**-**	**-**	**931.94**
14	Unused Grant Award Calculation (line 4 minus line 9)	125,201.36	1,726,866.26	293,334.66	115,000.00	5,243.22	3,816,210.35	1,824,299.19	-
15	If Carryover is allowed enter line 14 amount here	-	1,726,866.26	293,334.66	115,000.00	5,243.22	3,816,210.35	1,824,299.19	-
16	Reconciliation of Revenue	12,150,554.68	366,587.71	128,892.47	545,000.00	30,782.47	3,273,956.04	1,513,041.56	3,727.94

		Special Ed	Tobacco-Use Prevention Education	CA Partnership Academies	Specialized Secondary Programs	Classified School Employee Summer Assistance Program	On-Behalf Pension Contributions	Children Youth Behavioral Health Initiative	LB Teacher Residency Capacity Grant	California Apprenticeship Initiative (CAI) Wellness Coach Pre-Apprenticeship Program	Councelor Residency Capacity Grant	LB Teacher Residency Implementation	RISE Implementation	**Total State Grant**
	FY 2025-2026 State Grant Awards	**6520** 8590	**6695** 8590	**7220** 8590	**7370** 8590	**7415**	**7690** 8590	**7827** 8590	**7829** 8590	**7837** 8590	**7838** 8590	**7839** 8590	**7840** 8590	
		Workability I	TUPE	AIMS, Pac Rim, & LAW	SSP		On-Behalf Pensi	CYBHI	LBTRC	Prop 47		LBTRI		
	AWARD	**6520**	**6695**	**7220**	**7370**	**7415**	**7690**	**7827**	**7829**	**7837**	**7838**	**7839**	**7840**	
1a	Prior Year Carryover	-	4,313.77	49,184.21	-	-	-	2,973,984.69	213,805.00	1,989,428.00	250,000.00	2,400,000.00	200,000.00	8,080,715.67
1b	Restr Bal Transfers (Obj 8997)													-
1c	Adjusted Prior Year Carryover (sum lines 1a & 1b)	-	4,313.77	49,184.21	-	-	-	2,973,984.69	213,805.00	1,989,428.00	250,000.00	2,400,000.00	200,000.00	8,080,715.67
2a	Current Year Award	313,245.00	-	243,000.00	982,902.00			-						1,539,147.00
2b	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
2c	Adj Curr Yr Award (sum lines 2a through 2d)	313,245.00	-	243,000.00	982,902.00	-	-	-	-	-	-	-	-	1,539,147.00
3	Req. Matching Funds/Other	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Total Available Award (sum lines 1c, 2e, & 3)	313,245.00	4,313.77	292,184.21	982,902.00	-	-	2,973,984.69	213,805.00	1,989,428.00	250,000.00	2,400,000.00	200,000.00	9,619,862.67
	REVENUES													-
5	Unearned Revenue Deferred from Prior Year	-	4,313.77	49,184.21	-	-	-	1,421,582.19						1,475,080.17
6	Cash Received in Current Year	129,096.41	-	243,000.00	924,677.00	1,025,825.36	48,445,726.40	1,552,402.50	192,127.16	161,625.00	225,000.00	2,160,000.00	180,000.00	55,239,479.83
7	Contributed Matching Funds													-
8	Total Available (sum lines 5, 6, & 7)	129,096.41	4,313.77	292,184.21	924,677.00	1,025,825.36	48,445,726.40	2,973,984.69	192,127.16	161,625.00	225,000.00	2,160,000.00	180,000.00	56,714,560.00
	EXPENDITURES													-
9	Donor-Authorized Expn	313,245.00	-	204,246.63	982,902.00	1,123,902.92	48,445,726.40	2,059,964.11	24,273.64	166,225.79	12,783.74	727,248.89	-	54,060,519.12
10	Non-Donor-Authorized Expn	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Total Expenditures(line 9 plus line 10)	313,245.00	-	204,246.63	982,902.00	1,123,902.92	48,445,726.40	2,059,964.11	24,273.64	166,225.79	12,783.74	727,248.89	-	54,060,519.12
12	Amounts Included in line 6 above	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Calculation of Unearned Revenue	(184,148.59)	4,313.77	87,937.58	(58,225.00)	(98,077.56)	-	914,020.58	167,853.52	(4,600.79)	212,216.26	1,432,751.11	180,000.00	2,654,040.88
13a	**Unearned Revenue**	**-**	**4,313.77**	**68,160.95**	**-**	**-**	**-**	**914,020.58**	**167,853.52**	**-**	**212,216.26**	**1,432,751.11**	**180,000.00**	2,979,316.19
13b	**Accounts Payable**	**-**	**-**	**19,776.63**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	19,776.63
13c	**Accounts Receivable**	**184,148.59**	**-**	**-**	**58,225.00**	**98,077.56**	**-**	**-**	**-**	**4,600.79**	**-**	**-**	**-**	345,051.94
14	Unused Grant Award Calculation (line 4 minus line 9)	-	4,313.77	87,937.58	-	-	-	914,020.58	189,531.36	1,823,202.21	237,216.26	1,672,751.11	200,000.00	5,128,972.87
15	If Carryover is allowed enter line 14 amount here	-	4,313.77	68,160.95	-	-	-	914,020.58	189,531.36	1,823,202.21	237,216.26	1,672,751.11	200,000.00	5,109,196.24
16	Reconciliation of Revenue	313,245.00	-	204,246.63	982,902.00	1,123,902.92	48,445,726.40	2,059,964.11	24,273.64	166,225.79	12,783.74	727,248.89	-	54,060,519.12

	FY 2025-2026 State Grant Awards Funds 11 & 12	CDC California State Preschool 6105 8590 Educare	CDC General Child Care 6105 8673 Parent Fees	CDC General Child Care 6105 8660/8699 Interest / Other	CDC California State Preschool 6105 8590 CSPP	CDC General Child Care 6105-1 8590 Fund 12	CDC General Child Care 6105 8590 CCTR
	AWARD	**6105-729**	**6105-708**	**6105-708**	**FD12 6105-708**	**6105-1-708**	**6105-704**
1a	Prior Year Carryover	-	-	-	-	864,703.00	-
1b	Restr Bal Transfers (Obj 8997)	-	-	-	-	-	-
1c	Adjusted Prior Year Carryover(sum lines 1a & 1b)	-	-	-	-	864,703.00	-
2a	Current Year Award	505,500.00	7,481.00	341,622.00	11,969,093.00	1,701,081.00	6,830,278.00
2b	Other Adjustments	-	-	-	-	445,112.00	-
2c	Adj Curr Yr Award(sum lines 2a through 2d)	505,500.00	7,481.00	341,622.00	11,969,093.00	2,146,193.00	6,830,278.00
3	Req. Matching Funds/Other	-	-	-	-	-	-
4	Total Available Award(sum lines 1c, 2e, & 3)	505,500.00	7,481.00	341,622.00	11,969,093.00	3,010,896.00	6,830,278.00
	REVENUES						
5	Unearned Revenue Deferred from Prior Year	-	-	-	-	864,703.00	-
6	Cash Received in Current Year	505,499.70	7,480.79	341,621.66	9,918,439.30	445,112.00	2,922,022.00
7	Contributed Matching Funds	-	-		-	-	-
8	Total Available (sum lines 5, 6, & 7)	505,499.70	7,480.79	341,621.66	9,918,439.30	1,309,815.00	2,922,022.00
	EXPENDITURES						
9	Donor-Authorized Expn	505,499.70	7,480.79	341,621.66	9,962,126.78	-	5,231,241.45
10	Non-Donor-Authorized Expn					-	
11	Total Expenditures(line 9 plus line 10)	505,499.70	7,480.79	341,621.66	9,962,126.78	-	5,231,241.45
12	Amounts Included in line 6 above					-	
13	Calculation of Unearned Revenue	-	-	0.00	(43,687.48)	1,309,815.00	(2,309,219.45)
13a	**Unearned Revenue**	**-**	**-**	**0.00**		**1,309,815.00**	**-**
13b	**Accounts Payable**	**-**	**-**	**-**		**-**	**-**
13c	**Accounts Receivable**	**-**	**-**	**-**	**43,687.48**		**2,309,219.45**
14	Unused Grant Award Calculation (line 4 minus line 9)	0.30	0.21	0.34	2,006,966.22	1,701,081.00	1,599,036.55
15	If Carryover is allowed enter line 14 amount here	-	-	-	-	1,309,815.00	-
16	Reconciliation of Revenue	505,499.70	7,480.79	341,621.66	9,962,126.78	-	5,231,241.45

Long Beach Unified School District
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2025-26 Unaudited Actual
State Grant Fund 11_12

	FY 2025-2026 State Grant Awards Funds 11 & 12	CDC General Child Care	CDC General Child Care	IEEEP	CDC General Child Care	Total State Grant Funds 11 & 12
		6105	**6105**	**6128**	**6040**	
		8673	8660/8699	8590	8590	
		Parent Fees	Interest / Other	Fund 12	CCTR	
	AWARD	**6105-704**	**6105-704**	**6128-708**	**6040-704**	
1a	Prior Year Carryover	-	-	1,758,217.25	-	1,758,217.25
1b	Restr Bal Transfers (Obj 8997)	-	-	-	-	-
1c	Adjusted Prior Year Carryover(sum lines 1a & 1b)	-	-	1,758,217.25	-	1,758,217.25
2a	Current Year Award	6,587.00	452,922.00		218,088.00	677,597.00
2b	Other Adjustments	-	-	-	-	-
2c	Adj Curr Yr Award(sum lines 2a through 2d)	6,587.00	452,922.00	-	218,088.00	677,597.00
3	Req. Matching Funds/Other	-	-	-	-	-
4	Total Available Award(sum lines 1c, 2e, & 3)	6,587.00	452,922.00	1,758,217.25	218,088.00	2,435,814.25
	REVENUES					-
5	Unearned Revenue Deferred from Prior Year	-	-	1,558,328.15		1,558,328.15
6	Cash Received in Current Year	6,586.81	452,922.15	-	49,841.00	509,349.96
7	Contributed Matching Funds	-	-	-	-	-
8	Total Available (sum lines 5, 6, & 7)	6,586.81	452,922.15	1,558,328.15	49,841.00	2,067,678.11
	EXPENDITURES					-
9	Donor-Authorized Expn	6,586.81	452,922.15	586,851.24	-	1,046,360.20
10	Non-Donor-Authorized Expn					-
11	Total Expenditures(line 9 plus line 10)	6,586.81	452,922.15	586,851.24	-	1,046,360.20
12	Amounts Included in line 6 above					-
13	Calculation of Unearned Revenue	-	-	971,476.91	49,841.00	1,021,317.91
13a	**Unearned Revenue**	**-**	**-**	**971,476.91**	**-**	971,476.91
13b	**Accounts Payable**	**-**	**-**	**-**	**49,841.00**	**1,021,317.91**
13c	**Accounts Receivable**	**-**	**-**	**-**	**-**	-
14	Unused Grant Award Calculation (line 4 minus line 9)	0.19	(0.15)	1,171,366.01	218,088.00	1,389,454.05
15	If Carryover is allowed enter line 14 amount here	-	-	1,171,366.01	-	1,171,366.01
16	Reconciliation of Revenue	6,586.81	452,922.15	586,851.24	-	1,046,360.20

FY 2025-2026 State Entitlements	Expanded Learning Opportunities Program	Student Support and Professional Development Discretionary Block Grant	Literacy Coaches & Reading Specialist Grant	Educator Effectiveness	State Lottery-Prop 20	Golden Pathways	Special Ed	Special Ed	Special Ed	Special Ed	Arts, Music, and Instructional materials
	2600	**6019**	**6211**	**6266**	**6300**	**6383**	**6500**	**65000**	**6546**	**6547**	**6762**
	8590	8590	8590	8590	8560	8590	8311	8319	8590	8590	8590

			SSPDBG				Golden State Pathways Program	AB:602	PY Adjustments	Mental Health Related Services	Early Intervention Preschool Grant	Arts, Music, and Instructional Materials
	AWARDS	**2600**	**6019**	**6211**	**6266**	**6300**	**6383**	**6500**	**6500**	**6546**	**6547**	**6762**
1a	Prior Year Restricted Ending Bal	15,541,228.31			9,049,011.47	20,578,967.53	14,622,611.97	-	-	-	1,997,719.40	37,247,782.49
2a	Current Yr Award	53,919,161.00	18,013,206.00	576,789.00		6,256,617.36		58,500,237.00	278,455.00	4,826,710.00	3,305,189.00	-
2b	Other Adjustments					-						-
2c	Adj Curr Yr Award(sum lines 2a through 2d)	53,919,161.00	18,013,206.00	576,789.00	-	6,256,617.36	-	58,500,237.00	278,455.00	4,826,710.00	3,305,189.00	-
3	Req. Matching Funds/Other											
4	Total Available Award(sum lines 1c, 2c, & 3)	69,460,389.31	18,013,206.00	576,789.00	9,049,011.47	26,835,584.89	14,622,611.97	58,500,237.00	278,455.00	4,826,710.00	5,302,908.40	37,247,782.49
	REVENUES											
5	Cash Received in Current Year	49,066,436.00	18,013,206.00	576,789.00	-	4,247,529.42	-	53,902,691.00	237,905.00	4,427,235.00	2,998,011.00	-
6	Amounts Included in line 5 for Prior Year Adjustment											
7a	Accounts Receivable(line 2c minus lines 5 & 6)	4,852,725.00	-	-	-	2,009,087.94	-	4,597,546.00	40,550.00	399,475.00	307,178.00	-
7b	Non-Current Accounts Receivable	-			-	-	-	-	-	-	-	-
7c	**Current Accounts Receivable(line 7a minus line 7b)**	**4,852,725.00**	**-**	**-**	**-**	**2,009,087.94**	**-**	**4,597,546.00**	**40,550.00**	**399,475.00**	**307,178.00**	**-**
8	Contributed Matching Funds											
9	Total Available(sum lines 5, 7c, & 8)	53,919,161.00	18,013,206.00	576,789.00	-	6,256,617.36	-	58,500,237.00	278,455.00	4,826,710.00	3,305,189.00	-
	EXPENDITURES											
10	Donor-Authorized Expn	56,637,054.69	-	-	9,049,011.47	-	2,019,702.10	58,500,237.00	278,455.00	4,826,710.00	2,387,503.08	37,247,782.49
11	**Non-Donor-Authorized Expn**	**-**			**-**	**-**	**-**	**134,203,966.69**	**-**	**4,102,232.53**	**-**	**-**
12	Total Expenditures(line 10 plus line 11)	56,637,054.69	-	-	9,049,011.47	-	2,019,702.10	192,704,203.69	278,455.00	8,928,942.53	2,387,503.08	37,247,782.49
	RESTRICTED ENDING BAL											
13	Current Year(line 4 minus line 10)	12,823,334.62	18,013,206.00	576,789.00	-	26,835,584.89	12,602,909.87	-	-	-	2,915,405.32	-

FY 2025-2026 State Entitlements	Arts & Music in Schools	Child Nutrition: Food Service Staff Retention & Recruitment Funds	Learning Communities for School Success Program	College and Career Access Pathways	SB 117 COVID-19	LCFF Equity Multiplier	A-G Completion Improvement Grant	A-G Learning Loss Mitigation	Learning Recovery Emergency Block Grant	Ethnic Studies Block Grant	Literacy Screenings	**Total State Entitlements**
	6770	**7042**	**7085**	**7339**	**7388**	**7399**	**7412**	**7413**	**7435**	**7816**	**7828**	
	8590	8590	8590	8590	8590	8590	8590	8590	8590	8590	8590	
	Arts & Music in Schools	Kitchen Infrastructure: Food Service Staff Retention & Recruitment Grants	Learning Communities for School Success Program	College and Career Access Pathways	SB 117 COVID-19	LCFF Equity Mult	A-G Completion Improvement Grant	A-G Learning Loss Mitigation	Learning Recovery Emergency Block Grant	Ethnic Studies Block Grant	Literacy Screenings	
	AWARDS	**6770**	**7042**	**7085**	**7339**	**7388**	**7399**	**7412**	**7413**	**7435**	**7816**	**7828**	
1a	Prior Year Restricted Ending Bal	2,877,280.90	-	-	1,877,090.69	347,888.58	2,252,671.22	2,509,833.84	962,838.54	21,271,861.42	421,904.87	276,650.00	32,798,020.06
2a	Current Yr Award	11,123,472.00	118,184.16	1,900,000.00	-		935,226.00			4,522,341.00		435,356.00	19,034,579.16
2b	Other Adjustments									-		-	-
2c	Adj Curr Yr Award(sum lines 2a through 2d)	11,123,472.00	118,184.16	1,900,000.00	-	-	935,226.00	-	-	4,522,341.00	-	435,356.00	19,034,579.16
3	Req. Matching Funds/Other												-
4	Total Available Award(sum lines 1c, 2c, & 3)	14,000,752.90	118,184.16	1,900,000.00	1,877,090.69	347,888.58	3,187,897.22	2,509,833.84	962,838.54	25,794,202.42	421,904.87	712,006.00	51,832,599.22
	REVENUES												-
5	Cash Received in Current Year	10,126,125.00	118,184.16	1,520,000.00	-	-	748,180.00	-	-	4,522,341.00	-	435,356.00	17,470,186.16
6	Amounts Included in line 5 for Prior Year Adjustment												-
7a	Accounts Receivable(line 2c minus lines 5 & 6)	997,347.00	-	380,000.00	-	-	187,046.00	-	-	-	-	-	1,564,393.00
7b	Non-Current Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-
7c	**Current Accounts Receivable(line 7a minus line 7b)**	**997,347.00**	**-**	**380,000.00**	**-**	**-**	**187,046.00**	**-**	**-**	**-**	**-**	**-**	1,564,393.00
8	Contributed Matching Funds												-
9	Total Available(sum lines 5, 7c, & 8)	11,123,472.00	118,184.16	1,900,000.00	-	-	935,226.00	-	-	4,522,341.00	-	435,356.00	19,034,579.16
	EXPENDITURES												-
10	Donor-Authorized Expn	9,531,023.97	-	113,116.05	366,577.70	347,888.58	633,352.55	2,509,833.84	962,838.54	-	171,083.04	250,032.00	14,885,746.27
11	**Non-Donor-Authorized Expn**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	-
12	Total Expenditures(line 10 plus line 11)	9,531,023.97	-	113,116.05	366,577.70	347,888.58	633,352.55	2,509,833.84	962,838.54	-	171,083.04	250,032.00	14,885,746.27
	RESTRICTED ENDING BAL												-
13	Current Year(line 4 minus line 10)	4,469,728.93	118,184.16	1,786,883.95	1,510,512.99	-	2,554,544.67	-	-	25,794,202.42	250,821.83	461,974.00	36,946,852.95

	FY 2025-2026 State Entitlements Funds 11 & 12	Head Start Nutrition Prog	CDC Reserve	SB 140-Child Care Provider	CalWorks	Adult Ed Block Grant
		5320	**6130**	**6162**	**6371**	**6391**
		8520	8990	8590	8590	8590
		Fund 12	Fund 12	Fund 12	Fund 11	Fund 11
	AWARDS	**5320**	**6130**	**6162**	**6371**	**6391**
1a	Prior Year Restricted Ending Bal	152,760.14	2,680,319.07	1,678,054.00	-	297,416.93
2a	Current Year Award		90,875.81	1,528,926.00	6,040.00	1,517,096.00
2b	Other Adjustments	-	-	-	-	-
2c	Adj Curr Yr Award(sum lines 2a through 2d)	-	90,875.81	1,528,926.00	6,040.00	1,517,096.00
3	Req. Matching Funds/Other	-	-	-	-	-
4	Total Available Award(sum lines 1c, 2c, & 3)	152,760.14	2,771,194.88	3,206,980.00	6,040.00	1,814,512.93
	REVENUES					
	Cash Received in Current Year	472,865.22	90,875.81	1,528,926.00	6,040.00	1,517,096.00
6	Amounts Included in line 5 for Prior Year Adjustment	-	-	-	-	-
7a	**Accounts Receivable(line 2c minus lines 5 & 6)**	**-**	**-**	**-**	**-**	**-**
7b	Non-Current Accounts Receivable	-	-	-	-	-
7c	**Current Accounts Receivable(line 7a minus line 7b)**	**-**	**-**	**-**	**-**	**-**
8	Contributed Matching Funds		-			
9	Total Available(sum lines 5, 7c, & 8)	472,865.22	90,875.81	1,528,926.00	6,040.00	1,517,096.00
	EXPENDITURES					
10	Donor-Authorized Expn	557,487.70	-	-	6,040.00	1,728,227.90
11	Non-Donor-Authorized Expn					
12	Total Expenditures(line 10 plus line 11)	557,487.70	-	-	6,040.00	1,728,227.90
	RESTRICTED ENDING BAL					
13	Current Year(line 4 minus line 10)	68,137.66	2,771,194.88	3,206,980.00	-	86,285.03

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State Entitlement Fund 11_12

	FY 2025-2026 State Entitlements Funds 11 & 12	On-Behalf Pension Contrubtions	CDC General Child Care -Various stipends	Total State Entitlement Funds 11 & 12
		7690	**7817**	
		8590	8590	
		Fund 11	Fund 12	
	AWARDS	**7690**	**7817**	
1a	Prior Year Restricted Ending Bal	-	9,260,098.22	9,260,098.22
2a	Current Year Award	-	1,790,943.00	1,790,943.00
2b	Other Adjustments	-	-	-
2c	Adj Curr Yr Award(sum lines 2a through 2d)	-	1,790,943.00	1,790,943.00
3	Req. Matching Funds/Other	-	-	-
4	Total Available Award(sum lines 1c, 2c, & 3)	-	11,051,041.22	11,051,041.22
	REVENUES		-	-
	Cash Received in Current Year	1,912,013.60	1,790,943.00	3,702,956.60
6	Amounts Included in line 5 for Prior Year Adjustment	-	-	-
7a	**Accounts Receivable(line 2c minus lines 5 & 6)**	**-**	**-**	-
7b	Non-Current Accounts Receivable	-	-	-
7c	**Current Accounts Receivable(line 7a minus line 7b)**	**-**	**-**	-
8	Contributed Matching Funds		-	-
9	Total Available(sum lines 5, 7c, & 8)	1,912,013.60	1,412,094.00	3,324,107.60
	EXPENDITURES		-	-
10	Donor-Authorized Expn	1,912,013.60	-	1,912,013.60
11	Non-Donor-Authorized Expn		-	-
12	Total Expenditures(line 10 plus line 11)	1,912,013.60	-	1,912,013.60
	RESTRICTED ENDING BAL		-	-
13	Current Year(line 4 minus line 10)	-	11,051,041.22	9,139,027.62

		Balmer Group Educare Grant	Educare Hilton Foundation	Clinical Biomedical Research	Quality Tools and Strategies	Apostle Grant for Educare	Educare	HS Linked Learning Initiative - Moxie Foundation	Prelim Admin Svcs Credential (PASC)
	FY 2025-2026 Local Grants	**9015** 8699	**9112** 8699	**9121** 8699	**9128** 8699	**9142** 8699	**9144** 8699	**9145** 8699	**9147** 8699
	AWARDS	**9015**	**9112**	**9121**	**9128**	**9142**	**9144**	**9145**	**9147**
1a	Prior Year Carryover	132,777.45	221,270.09	25,337.78	3,824.08	67,951.63	450,405.80	3,340.04	23,785.88
2a	Current Year Award	450,000.00	300,000.00	20,000.00	-		145,000.00		
2b	Other Adjustments	-	0.91	-	-	-	-	-	-
2c	Adj Curr Yr Award (sum lines 2a & 2b)	450,000.00	300,000.91	20,000.00	-	-	145,000.00	-	-
3	Req. Matching Funds/Other	-	-	-	-	-	-	-	-
4	Total Available Award (sum lines 1c, 2c, & 3)	582,777.45	521,271.00	45,337.78	3,824.08	67,951.63	595,405.80	3,340.04	23,785.88
	REVENUES								
5	Unearned Revenue Deferred from Prior Year	132,777.45	221,271.00	25,337.78	3,824.08	67,951.74	394,778.75	3,340.04	23,785.88
6	Cash Received in Current Year	450,000.00	300,000.00	20,000.00	-	-	95,000.00	-	87,000.00
13	Calculation of Unearned Revenue	97,047.76	-	38,451.32	3,824.08	67,951.74	274,163.11	3,340.04	45,285.49
13a	**Unearned Revenue**	**97,047.76**	**-**	**38,451.32**	**3,824.08**	**67,951.74**	**274,163.11**	**3,340.04**	**45,285.49**
13b	**Accounts Payable**								
13c	**Accounts Receivable**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
14	Unused Grant Award Calculation (line 4 minus line 9)	97,047.76	-	38,451.32	3,824.08	67,951.63	379,790.16	3,340.04	(41,714.51)
15	**If Carryover is allowed, enter line 14 amount here**	**97,047.76**	**-**	**38,451.32**	**3,824.08**	**67,951.63**	**379,790.16**	**3,340.04**	**-**
16	Reconciliation of Revenue	485,729.69	521,271.00	6,886.46	-	-	215,615.64	-	65,500.39

	FY 2025-2026 Local Grants	Dream Big - Hughes Middle School 9158 8699	State's Digital Infrastructure and Video Competition 9164 8699	Classified School Employees Credentialing Grant 9501 8699	American Institutes for Research 9510 8699	Compton Community/El Camino College- Project LEAD the Way 9511 8699	Target Transitional Kindergarten 9515 8699	LBCC-Innovation Fund 9522 8699	Cal Shape 9524 8699	Laura Bush Foundation 9525 8699	Gene Haas Foundation 9526
	AWARDS	**9158**	**9164**	**9501**	**9510**	**9511**	**9515**	**9522**	**9524**	**9525**	**9526**
1a	Prior Year Carryover	6,802.22	-	291,441.22	18,712.45	86,603.91	14,206.55	268,802.16	2,967,888.39	15,084.95	-
2a	Current Year Award			144,000.00		169,357.50					20,000.00
2b	Other Adjustments	-	-	-	-	-	-	-	-	-	-
2c	Adj Curr Yr Award (sum lines 2a & 2b)	-	-	144,000.00	-	169,357.50	-	-	-	-	20,000.00
3	Req. Matching Funds/Other	-	-	-	-	-	-	-	-	-	-
4	Total Available Award (sum lines 1c, 2c, & 3)	6,802.22	-	435,441.22	18,712.45	255,961.41	14,206.55	268,802.16	2,967,888.39	15,084.95	20,000.00
	REVENUES										
5	Unearned Revenue Deferred from Prior Year	6,802.22	-	265,067.99	18,712.45	86,603.91	14,206.55	268,802.16	951,836.88	15,084.95	-
6	Cash Received in Current Year	30,000.00	65,932.66	155,973.23	-	169,357.50	-	-	-	5,000.00	20,000.00
13	Calculation of Unearned Revenue	5,815.49	-	373,759.11	18,712.45	67,544.05	14,206.55	229,451.36	767,023.12	5,088.01	(9,241.13)
13a	**Unearned Revenue**	**5,815.49**	**-**		**18,712.45**	**67,544.05**	**14,206.55**	**229,451.36**	**767,023.12**	**5,088.01**	**-**
13b	**Accounts Payable**			**373,759.11**							
13c	**Accounts Receivable**	-	-	-	-	-	-	-	-	-	**9,241.13**
14	Unused Grant Award Calculation (line 4 minus line 9)	(24,184.51)	(65,932.66)	388,159.11	18,712.45	67,544.05	14,206.55	229,451.36	2,783,074.63	88.01	(9,241.13)
15	**If Carryover is allowed, enter line 14 amount here**	**-**	**-**	**-**	**18,712.45**	**67,544.05**	**14,206.55**	**229,451.36**	**2,783,074.63**	**88.01**	**-**
16	Reconciliation of Revenue	30,986.73	65,932.66	47,282.11	-	188,417.36	-	39,350.80	184,813.76	14,996.94	29,241.13

	FY 2025-2026 Local Grants	Kaiser - Prototyping for Attendance 9527 8699	CSULB School Safety 9534 8699	Kaiser-Support Student Mental & Physical Health 9536 8699	Reading is Fundamental 9548 8699	Andeavor Grants 9553 8699	PLTW 9562 8699	CAFE 9563 8699	Strong Workforce K12 Pathway Coordinator 9564 8699	Linked Learning Regional Hub 9565 8699	K-16 Strategies & Goals 9568 8699	Factors Forum Implementation Fund (Menlo Education Research) 9569
	AWARDS	**9527**	**9534**	**9536-102**	**9548**	**9553**	**9562**	**9563**	**9564**	**9565**	**9568**	**9569**
1a	Prior Year Carryover	-	141,714.23	6,552.24	2,565.78	38,506.97	12,375.66	157,947.32	-	-	103,906.21	31,020.00
2a	Current Year Award	10,000.00	-	45,000.00			-	106,350.00	140,000.00			8,000.00
2b	Other Adjustments		-	-	-	-	-	-	-	-	-	-
2c	Adj Curr Yr Award (sum lines 2a & 2b)	10,000.00	-	45,000.00	-	-	-	106,350.00	140,000.00	-	-	8,000.00
3	Req. Matching Funds/Other	-	-	-	-	-	-	-	-	-	-	-
4	Total Available Award (sum lines 1c, 2c, & 3)	10,000.00	141,714.23	51,552.24	2,565.78	38,506.97	12,375.66	264,297.32	140,000.00	-	103,906.21	39,020.00
	REVENUES											
5	Unearned Revenue Deferred from Prior Year	-	-	6,552.24	2,565.78	38,506.97	12,375.66	-	-	-	-	15,510.00
6	Cash Received in Current Year	10,000.00	82,267.03	45,000.00	-	-	-	-	140,000.00	-	-	23,510.00
13	Calculation of Unearned Revenue	4,850.08	-	6,783.68	2,565.78	27,930.24	95.44	-	-	-	(31,399.97)	12,047.37
13a	**Unearned Revenue**	**4,850.08**	**-**		**2,565.78**	**27,930.24**	**95.44**	**-**	**-**	**-**	**-**	**12,047.37**
13b	**Accounts Payable**			**6,783.68**					**-**			
13c	**Accounts Receivable**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**31,399.97**	**-**
14	Unused Grant Award Calculation (line 4 minus line 9)	4,850.08	59,447.20	6,783.68	2,565.78	27,930.24	95.44	264,297.32	-	-	72,506.24	12,047.37
15	**If Carryover is allowed, enter line 14 amount here**	**4,850.08**	**-**	**-**	**2,565.78**	**27,930.24**	**95.44**	**264,297.32**	**-**	**-**	**72,506.24**	**12,047.37**
16	Reconciliation of Revenue	5,149.92	82,267.03	44,768.56	-	10,576.73	12,280.22	-	140,000.00	-	31,399.97	26,972.63

	FY 2025-2026 Local Grants	Factors Forum Implementation Fund (Menlo Education Research) 9569	Boeing Seamless Education 9578 8699	BESP - Business Engagement & Strategic Partnerships 9579 8699	Sato Engineering Rocketry and Aerospace Program 9583 8699	LBEF-BOEING RACIAL EQUITY STEM GRANT 9584 8699	Fresno - Long Beach Partnership 9587 8699	LBUSD Sustainability External Grants 9591 8699	Ohlendorf Memorial 9598 8699	RuMBa Foundation of Long Beach 9655 8699	Liff Scholarship 9656 8699	Helene Langthorne Rose Fund 9657 8699	Total Local Grant
	AWARDS	**9569**	**9578**	**9579**	**9583**	**9584**	**9587**	**9591**	**9598**	**9655**	**9656**	**9657**	
1a	Prior Year Carryover	31,020.00	123,197.58	22,204.52	20,255.86	46,844.92	6,130.33	-	2,821.49	210,982.56	41,957.50	93,020.83	598,435.59
2a	Current Year Award	8,000.00						20,000.00		267,344.48			295,344.48
2b	Other Adjustments	-	-	-	-	-	-	-	128.59	-	1,602.33	3,552.40	5,283.32
2c	Adj Curr Yr Award (sum lines 2a & 2b)	8,000.00	-	-	-	-	-	20,000.00	128.59	267,344.48	1,602.33	3,552.40	300,627.80
3	Req. Matching Funds/Other	-	-	-	-	-	-	-	90.90	-	1,602.33	3,552.40	5,245.63
4	Total Available Award (sum lines 1c, 2c, & 3)	39,020.00	123,197.58	22,204.52	20,255.86	46,844.92	6,130.33	20,000.00	3,040.98	478,327.04	45,162.16	100,125.63	904,309.02
	REVENUES							-					-
5	Unearned Revenue Deferred from Prior Year	15,510.00	123,197.58	22,204.52	20,255.86	46,844.92	6,130.33	-	2,821.49	210,982.56	41,957.50	93,020.83	582,925.59
6	Cash Received in Current Year	23,510.00	-	-	-	-	-	20,000.00	90.90	267,344.48	1,444.61	3,174.55	315,564.54
13	Calculation of Unearned Revenue	12,047.37	111,356.84	18,255.49	11,427.77	18,847.32	6,130.33	6,011.21	2,390.98	241,936.57	45,004.44	96,681.23	2,583,337.35
13a	**Unearned Revenue**	**12,047.37**	**111,356.84**	**18,255.49**	**11,427.77**	**18,847.32**	**6,130.33**	**6,011.21**	**2,390.98**	**241,936.57**	**45,004.44**	**96,681.23**	**2,243,435.66**
13b	**Accounts Payable**							-					**380,542.79**
13c	**Accounts Receivable**	-	-	-	-	-	-	-	-	-	-	-	**40,641.10**
14	Unused Grant Award Calculation (line 4 minus line 9)	12,047.37	111,356.84	18,255.49	11,427.77	18,847.32	6,130.33	6,011.21	2,390.98	241,936.57	45,162.16	97,059.08	4,959,669.44
15	**If Carryover is allowed, enter line 14 amount here**	**12,047.37**	**111,356.84**	**18,255.49**	**11,427.77**	**18,847.32**	**6,130.33**	**6,011.21**	**2,390.98**	**241,936.57**	**45,162.16**	**97,059.08**	**4,646,352.26**
16	Reconciliation of Revenue	26,972.63	11,840.74	3,949.03	8,828.09	27,997.60	-	13,988.79	521.41	236,390.47	(1,602.33)	(485.85)	2,550,867.68

	FY 2025-2026 Local Grants Funds 11 & 12	American Career College **9018** 8699 Fund 11	QRIS Block Grant **9132** 8699 Fund 12	**Total Local Grant Funds 11 & 12**
	AWARDS	**9018**	**9132**	
1a	Prior Year Carryover	105,482.00	137,823.06	243,305.06
2a	Current Year Award	-	178,691.00	347,382.00
2b	Other Adjustments	-	-	-
2c	Adj Curr Yr Award	-	178,691.00	178,691.00
3	Req. Matching Funds/Other	-	-	-
4	Total Available Award	105,482.00	316,514.06	421,996.06
	REVENUES		-	
5	Unearned Revenue Deferred from Prior	105,482.61	128,528.39	234,011.00
6	Cash Received in Current Year	-	187,986.00	187,986.00
7	Contributed Matching Funds			-
8	Total Available (sum lines 5, 6, & 7)	105,482.61	316,514.39	421,997.00
	EXPENDITURES		-	-
9	Donor-Authorized Expn	-	133,636.58	133,636.58
10	Non-Donor-Authorized Expn			-
11	Total Expenditures (lines 9 & 10)	-	133,636.58	133,636.58
12	Amounts Included in line 6 above	-	-	-
13	Calculation of Unearned Revenue	105,482.61	182,877.81	288,360.42
13a	**Unearned Revenue**	**105,482.61**	**182,877.81**	288,360.42
13b	Accounts Payable	-	-	-
13c	**Accounts Receivable**	**-**	**-**	-
14	Unused Grant Award Calculation	105,482.00	182,877.48	288,359.48
15	If Carryover is allowed,	105,482.00	182,877.48	288,359.48
16	Reconciliation of Revenue	-	133,636.58	**133,636.58**

	FY 2025-2026 Local Entitlements	Filming Money	Algebra I Tutoring	Gifts to Elementary Sites	Gifts to Secondary Sites	Gifts Instructional Services	Gifts General Admin	Gifts - Cotsen Family Foundation
		9204	**9205**	**9206**	**9207**	**9208**	**9209**	**9210**
		8650	8699	8699	8699	8699	8699	8699
	AWARDS	**9204**	**9205**	**9206**	**9207**	**9208**	**9209**	**9210**
1a	Prior Year Restricted Ending Bal	157,351.13	14,546.32	1,396,510.08	738,064.31	184,468.90	148,773.46	27,371.19
2a	Current Year Award	37,555.00		1,531,126.49	411,928.95	97,799.00	29,100.00	34,500.00
2b	Other Adjustments							
2c	Adj Curr Yr Award	37,555.00	-	1,531,126.49	411,928.95	97,799.00	29,100.00	34,500.00
3	Req. Matching Funds/Other							
4	Total Available Award	194,906.13	14,546.32	2,927,636.57	1,149,993.26	282,267.90	177,873.46	61,871.19
	REVENUES							
5	Cash Received in Current Year	37,555.00	-	1,531,126.49	411,928.95	97,799.00	29,100.00	34,500.00
6	Amounts Included in line 5 for Prior Year							
7a	Accounts Receivable	-	-	-	-	-	-	-
7b	Non-Current Accounts Receivable.	-	-	-	-	-	-	-
7c	Current Accounts Receivable	-	-	-	-	-	-	-
8	Contributed Matching Funds							
9	Total Available	37,555.00	-	1,531,126.49	411,928.95	97,799.00	29,100.00	34,500.00
	EXPENDITURES							
10	Donor-Authorized Expn	40,457.46	-	1,128,393.11	444,729.63	41,478.99	1,715.04	31,662.98
11	Non-Donor-Authorized Expn							
12	Total Expenditures (line 10 plus line 11)	40,457.46	-	1,128,393.11	444,729.63	41,478.99	1,715.04	31,662.98
	RESTRICTED ENDING BAL							
13	Current Year	154,448.67	14,546.32	1,799,243.46	705,263.63	240,788.91	176,158.42	30,208.21

	FY 2025-2026 Local Entitlements	Gifts - Music - OCIPD	Cotsen Strategic	Long Beach Rotary Gifts	Sawry Scholarship Fund	MediCal Billing	Kids Club	Total Local Entitlement
		9212 8699	**9214** 8699	**9215** 8699	**9217** 8699	**9540** 8699	**9554** 8699	
	AWARDS	**9212**	**9214**	**9215**	**9217**	**9540**	**9554**	
1a	Prior Year Restricted Ending Bal	29,354.29	37,834.89	43,881.37	-	14,349,167.47	-	14,460,238.02
2a	Current Year Award		43,709.00	60,000.00	700,000.00	12,776,479.17	18,290.00	13,598,478.17
2b	Other Adjustments							-
2c	Adj Curr Yr Award	-	43,709.00	60,000.00	700,000.00	12,776,479.17	18,290.00	13,598,478.17
3	Req. Matching Funds/Other							-
4	Total Available Award	29,354.29	81,543.89	103,881.37	700,000.00	27,125,646.64	18,290.00	28,058,716.19
	REVENUES							
5	Cash Received in Current Year	-	43,709.00	60,000.00	700,000.00	12,776,479.17	18,290.00	13,598,478.17
6	Amounts Included in line 5 for Prior Year			-				
7a	Accounts Receivable	-	-	-	-	-	-	-
7b	Non-Current Accounts Receivable.	-	-	-	-	-	-	-
7c	Current Accounts Receivable	-	-	-	-	-	-	-
8	Contributed Matching Funds							
9	Total Available	-	43,709.00	60,000.00	700,000.00	12,776,479.17	18,290.00	13,598,478.17
	EXPENDITURES							
10	Donor-Authorized Expn	28.77	39,684.21	44,272.44	5,000.00	2,109,152.60	481.74	2,198,619.76
11	Non-Donor-Authorized Expn							-
12	Total Expenditures (line 10 plus line 11)	28.77	39,684.21	44,272.44	5,000.00	2,109,152.60	481.74	2,198,619.76
	RESTRICTED ENDING BAL							-
13	Current Year	29,325.52	41,859.68	59,608.93	695,000.00	25,016,494.04	17,808.26	25,860,096.43

Long Beach Unified School District
Los Angeles County

2025-26 Unaudited Actuals
Local Entitlement Fund
11_12

	FY 2025-2026 Local Entitlements Funds 11 & 12	CDC Kids Korner	CDC Gifts	HS Gifts	Fee-Based District Preschool	Gifts: Instructional Services - Adult Ed	Long Beach Rotary Gifts	Total Fund 11 & 12
		9023	**9024**	**9025**	**9130**	**9208**	**9215**	
		8699/8689	8699	8699	8699	8699	8699	
		Fund 12	Fund 12	Fund 12	Fund 12	Fund 11	Fund 12	
	AWARDS	**9023**	**9024**	**9025**	**9130**	**9208**	**9215**	
1a	Prior Year Restricted Ending Bal	1,632,830.61	2,723.06	16,332.23	1,505,285.14	395.00	3,252.39	3,160,818.43
2a	Current Year Award	40,824.00	123.72	8,000.00	652,445.00			701,392.72
2b	Other Adjustments							-
2c	Adj Curr Yr Award(sum lines 2a & 2b)	40,824.00	123.72	8,000.00	652,445.00	-	-	701,392.72
3	Req. Matching Funds/Other							-
4	Total Available Award(sum lines 1c, 2c, & 3)	1,673,654.61	2,846.78	24,332.23	2,157,730.14	395.00	3,252.39	3,862,211.15
	REVENUES							-
5	Cash Received in Current Year	40,824.00	123.72	8,000.00	652,445.00	-	-	701,392.72
6	Amounts Included in line 5 for Prior Year Adjustments							-
7a	**Accounts Receivable**	**-**	**-**	**-**	**-**	**-**	**-**	-
7b	Non-Current Accounts Receivable.	-	-	-	-	-	-	-
7c	Current Accounts Receivable(line 7a minus line 7b)	-	-	-	-	-	-	-
8	Contributed Matching Funds							-
9	Total Available(sum lines 5, 7c, & 8)	40,824.00	123.72	8,000.00	652,445.00	-	-	701,392.72
	EXPENDITURES							-
10	Donor-Authorized Expn	85,332.54	157.68	8,189.96	683,650.09	-	-	777,330.27
11	Non-Donor-Authorized Expn							-
12	Total Expenditures (line 10 plus line 11)	85,332.54	157.68	8,189.96	683,650.09	-	-	777,330.27
	RESTRICTED ENDING BAL							-
13	Current Year	1,588,322.07	2,689.10	16,142.27	1,474,080.05	395.00	3,252.39	3,084,880.88

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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	493,059,065.52	301	228,262.97	303	492,830,802.55	305	8,739,741.08	8,739,741.08	307	484,091,061.47	309
2000 - Classified Salaries	146,667,433.75	311	7,879,565.72	313	138,787,868.03	315	428,211.93	13,856,142.95	317	124,931,725.08	319
3000 - Employee Benefits	351,574,921.71	321	2,288,947.66	323	349,285,974.05	325	1,933,711.97	10,535,150.65	327	338,750,823.40	329
4000 - Books, Supplies Equip Replace. (6500)	34,366,714.38	331	4,029,447.70	333	30,337,266.68	335	1,030,491.61	5,091,689.86	337	25,245,576.82	339
5000 - Services. . . & 7300 - Indirect Costs	200,387,799.47	341	2,364,068.41	343	198,023,731.06	345	85,364,702.20	86,598,733.97	347	111,424,997.09	349
				TOTAL	1,209,265,642.37	365			TOTAL	1,084,444,183.86	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	369,833,112.57	375
2. Salaries of Instructional Aides Per EC 41011	2100	26,053,889.64	380
3. STRS	3101 & 3102	105,147,382.51	382
4. PERS	3201 & 3202	5,653,149.86	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	7,046,736.96	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	79,577,681.10	385
7. Unemployment Insurance	3501 & 3502	197,868.27	390
8. Workers' Compensation Insurance	3601 & 3602	7,948,009.86	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	9,480,734.39	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		610,938,565.16	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		107,093.63	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		152,636.99	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		0.00	396
14. TOTAL SALARIES AND BENEFITS		610,831,471.53	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		56.33%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	56.33%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	1,084,444,183.86	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Column 4B include extracted column 4a and resources that is not used for certificated salaries. For 2025-26 resources 8150 was excluded.

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	1,759,966,679.00	(292,367.00)	1,759,674,312.00	525,724,075.00	105,331,881.00	2,180,066,506.00	110,781,667.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	2,627,994.00	(343,990.00)	2,284,004.00			2,284,004.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	766,424,853.00	(16,441.00)	766,408,412.00			766,408,412.00	
Total/Net OPEB Liability	412,762,906.00	(2,359,458.00)	410,403,448.00			410,403,448.00	
Compensated Absences Payable	16,570,450.00	55,249,457.00	71,819,907.00		(27,438.00)	71,847,345.00	13,281,444.00
Subscription Liability	1,752,189.00	1,804,517.00	3,556,706.00			3,556,706.00	
Governmental activities long-term liabilities	2,960,105,071.00	54,041,718.00	3,014,146,789.00	525,724,075.00	105,304,443.00	3,434,566,421.00	124,063,111.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2025-26 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,238,011,579.46
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	72,892,099.91
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	11,496,245.12
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	1,515,374.73
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	10,400,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	12,820.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				23,424,439.85
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,141,695,039.70

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)	56,204.92
B. Expenditures per ADA (Line I.E divided by Line II.A)	20,313.08

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,129,307,267.57	19,685.42
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	1,129,307,267.57	19,685.42
B. Required effort (Line A.2 times 90%)	1,016,376,540.81	17,716.88
C. Current year expenditures (Line I.E and Line II.B)	1,141,695,039.70	20,313.08
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)	534,593,045.18		534,593,045.18			558,664,658.05
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	57,535.23		57,535.23			56,487.61
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)	56,487.61		56,487.61	54,954.37		54,954.37
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)			56,487.61			54,954.37
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)	392,707.58		392,707.58	411,498.00		411,498.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	1,818,099.17		1,818,099.17	1,645,569.00		1,645,569.00
4. Secured Roll Taxes (Object 8041)	110,980,110.66		110,980,110.66	116,868,267.00		116,868,267.00
5. Unsecured Roll Taxes (Object 8042)	1,296,896.76		1,296,896.76	1,271,912.00		1,271,912.00
6. Prior Years' Taxes (Object 8043)	1,580,483.68		1,580,483.68	3,198,434.00		3,198,434.00
7. Supplemental Taxes (Object 8044)	3,175,254.67		3,175,254.67	2,934,385.00		2,934,385.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	57,376,694.71		57,376,694.71	52,574,161.00		52,574,161.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	66,330.79		66,330.79	38,901.00		38,901.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	43,941,265.99		43,941,265.99	39,724,216.00		39,724,216.00
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)	220,627,844.01	0.00	220,627,844.01	218,667,343.00	0.00	218,667,343.00
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)	220,627,844.01	0.00	220,627,844.01	218,667,343.00	0.00	218,667,343.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			7,238,399.73			7,535,348.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	37,150,000.00		37,150,000.00	39,000,000.00		39,000,000.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	37,150,000.00	0.00	44,388,399.73	39,000,000.00	0.00	46,535,348.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	602,129,215.89		602,129,215.89	619,784,401.00		619,784,401.00
25. LCFF State Aid - Prior Years (Object 8019)	(876,310.00)		(876,310.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	601,252,905.89	0.00	601,252,905.89	619,784,401.00	0.00	619,784,401.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	1,183,263,409.52		1,183,263,409.52	1,235,150,994.00		1,235,150,994.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	17,129,920.17		17,129,920.17	14,924,297.00		14,924,297.00
D. APPROPRIATIONS LIMIT CALCULATIONS	**2025-26 Actual**			**2026-27 Budget**		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			534,593,045.18			558,664,658.05

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9818			0.9729
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			558,664,658.05			570,429,325.68
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			220,627,844.01			218,667,343.00
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)			6,778,513.20			6,594,524.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			382,425,213.77			398,297,330.68
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			382,425,213.77			398,297,330.68
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])			8,858,549.07			7,545,945.40
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			229,486,393.08			226,213,288.40
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)			373,566,664.70			390,751,385.28
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			229,486,393.08			
b. State Subventions (Line D8)			373,566,664.70			
c. Less: Excluded Appropriations (Line C23)			44,388,399.73			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			558,664,658.05			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY	**2025-26 Actual**			**2026-27 Budget**		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			558,664,658.05			570,429,325.68
12. Appropriations Subject to the Limit (Line D9d)			558,664,658.05			

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

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

Margaret Lam	mlam1@lbschools.net	562-561-8126
Gann Contact Person	Contact Email Address	Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

A. Salaries and Benefits - Other General Administration and Centralized Data Processing	
1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)	
(Functions 7200-7700, goals 0000 and 9000)	37,886,526.64
2. Contracted general administrative positions not paid through payroll	
a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.	
b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.	
B. Salaries and Benefits - All Other Activities	
1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)	
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)	952,078,900.99
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)	3.98%

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)	34,277,216.73
2. Centralized Data Processing, less portion charged to restricted resources or specific goals	
(Function 7700, objects 1000-5999, minus Line B10)	16,378,893.61

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	158,602.50
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)	4,943,354.50
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)	622.37
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)	55,758,689.70
9. Carry-Forward Adjustment (Part IV, Line F)	6,927,359.86
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	62,686,049.56
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	741,939,898.41
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	155,210,004.19
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	109,891,205.33
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	7,117,691.57
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	11,566,635.30
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	616,922.39
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	7,971,126.05
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)	2,409,340.17
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)	2,154,853.03
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)	119,261,532.37
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)	15,014.99
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)	10,532,495.83
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,220,530.18
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	47,329,942.15
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	28,869,328.73
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	1,247,106,520.70
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	4.47%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.03%

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)	55,758,689.70
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	3,297,722.72
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.18%) times Part III, Line B19); zero if negative	6,927,359.86
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.18%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.18%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	6,927,359.86
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)	6,927,359.86

Approved indirect cost rate:	4.18%
Highest rate used in any program:	4.18%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	50,580,964.59	2,113,031.68	4.18%
01	3010	31,169,450.98	1,302,883.05	4.18%
01	3060	263,701.98	9,018.30	3.42%
01	3061	1,472.11	50.35	3.42%
01	3110	9,783.38	334.57	3.42%
01	3310	22,073,878.55	922,688.12	4.18%
01	3311	230,358.20	9,628.97	4.18%
01	3315	5,379,856.52	224,878.01	4.18%
01	3327	117,891.00	4,927.84	4.18%
01	3345	5,461.38	228.29	4.18%
01	3385	294,357.44	12,304.13	4.18%
01	3395	31,947.15	1,335.40	4.18%
01	3410	794,518.99	33,210.89	4.18%
01	3550	684,113.92	28,595.96	4.18%
01	4035	2,121,322.64	88,671.33	4.18%
01	4124	546,555.70	22,846.02	4.18%
01	4127	2,388,350.08	99,833.15	4.18%
01	4203	1,567,515.47	64,222.43	4.10%
01	4510	5,411.71	226.21	4.18%
01	5630	242,932.28	10,154.57	4.18%
01	5810	1,094,200.58	9,228.81	0.84%
01	6010	11,663,039.63	487,515.05	4.18%
01	6053	351,879.16	14,708.55	4.18%
01	6054	123,720.93	5,171.54	4.18%
01	6266	8,685,939.21	363,072.26	4.18%
01	6383	1,938,665.87	81,036.23	4.18%
01	6385	29,547.39	1,235.08	4.18%
01	6387	3,142,595.55	131,360.49	4.18%
01	6388	1,454,847.66	58,193.90	4.00%
01	6500	177,379,887.90	7,414,479.31	4.18%
01	6515	3,578.36	149.58	4.18%
01	6520	300,676.73	12,568.27	4.18%
01	6546	8,570,687.79	358,254.74	4.18%
01	6547	2,291,709.64	95,793.44	4.18%
01	6762	35,636,440.12	1,489,603.20	4.18%
01	7085	108,577.52	4,538.53	4.18%
01	7220	190,285.48	7,953.94	4.18%
01	7339	351,869.56	14,708.14	4.18%

01	7370	938,194.71	39,216.54	4.18%
01	7388	333,930.29	13,958.29	4.18%
01	7412	2,409,132.12	100,701.72	4.18%
01	7413	924,206.70	38,631.84	4.18%
01	7810	3,310,576.35	101,034.86	3.05%
01	8150	29,522,290.60	1,234,031.77	4.18%
01	9010	4,492,434.23	57,111.38	1.27%
11	6371	5,798.00	242.00	4.17%
11	6391	1,658,886.45	69,341.45	4.18%
12	5025	74,492.42	3,113.78	4.18%
12	5210	28,127,977.74	1,144,808.66	4.07%
12	6105	15,697,020.03	656,135.44	4.18%
12	6128	563,305.09	23,546.15	4.18%
13	7810	182,959.57	7,647.71	4.18%

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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		20,578,967.53	20,578,967.53
2. State Lottery Revenue	8560	11,251,614.42		6,256,617.36	17,508,231.78
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)		11,251,614.42	0.00	26,835,584.89	38,087,199.31
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	8,621,869.69		0.00	8,621,869.69
2. Classified Salaries	2000-2999	42,229.73		0.00	42,229.73
3. Employee Benefits	3000-3999	1,628,526.32		0.00	1,628,526.32
4. Books and Supplies	4000-4999	749,784.81		0.00	749,784.81
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	209,203.87			209,203.87
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)		11,251,614.42	0.00	0.00	11,251,614.42
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	26,835,584.89	26,835,584.89
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.

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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	26,757,948.35	9,843,760.34	36,601,708.69	1,849,828.55		38,451,537.24
1110	Regular Education, K–12	499,221,174.19	207,315,893.26	706,537,067.45	35,707,962.39		742,245,029.84
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	2,385,546.03	534,808.89	2,920,354.92	147,593.00		3,067,947.92
3300	Independent Study Centers	4,065,217.94	1,384,738.64	5,449,956.58	275,437.56		5,725,394.14
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	7,419,578.82	2,535,068.97	9,954,647.79	503,101.97		10,457,749.76
3800	Career Technical Education	22,057,964.06	38,449.69	22,096,413.75	1,116,739.58		23,213,153.33
4110	Regular Education, Adult	10,521.11	0.00	10,521.11	531.73		11,052.84
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	286,535.46	0.00	286,535.46	14,481.33		301,016.79
5000-5999	Special Education	277,488,314.11	61,180,404.22	338,668,718.33	17,116,115.22		355,784,833.55
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	658,218.31	0.00	658,218.31	33,265.96		691,484.27
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	9,452,453.55	0.00	9,452,453.55	477,721.37		9,930,174.92
8500	Child Care and Development Services	5,644,412.41	238,212.54	5,882,624.95	297,304.36		6,179,929.31
Other Costs							
----	Food Services					5,290,978.69	5,290,978.69
----	Enterprise					616,922.39	616,922.39
----	Facilities Acquisition & Construction					534,392.09	534,392.09
----	Other Outgo					11,187,221.90	11,187,221.90
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		20,342,169.12	20,342,169.12	5,885,426.59		26,227,595.71
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,904,835.19)		(1,904,835.19)
----	**Total General Fund and Charter Schools Funds Expenditures**	855,447,884.34	303,413,505.67	1,158,861,390.01	61,520,674.42	17,629,515.07	1,238,011,579.50

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	25,666,642.53	192,590.44	0.00	428,304.57	156,123.78	0.00	0.00			314,287.03	0.00	26,757,948.35
1110	Regular Education, K–12	483,977,748.98	305,674.12	7,534,236.56	176,880.74	158,635.06	0.00	6,989,443.07			62,918.30	15,637.36	499,221,174.19
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	1,286,236.73	214,367.75	189.73	459,657.16	13,377.29	0.00	0.00			411,717.37	0.00	2,385,546.03
3300	Independent Study Centers	3,096,724.02	440,202.66	134.27	126,179.18	322,384.44	0.00	0.00			79,593.37	0.00	4,065,217.94
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	5,489,908.16	107,656.04	0.00	1,109,337.16	400,815.52	0.00	141,669.00			170,192.94	0.00	7,419,578.82
3800	Career Technical Education	16,860,485.26	3,179,881.55	0.00	213,524.84	1,802,133.28	0.00	0.00			1,939.13	0.00	22,057,964.06
4110	Regular Education, Adult	7,998.31	0.00	0.00	2,522.80	0.00	0.00	0.00			0.00	0.00	10,521.11
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	154,531.10	47,266.50	2,879.00	0.00	75,487.30	0.00	0.00			6,371.56	0.00	286,535.46
5000-5999	Special Education	212,788,855.49	10,600,450.08	10,931.86	2,425,924.77	32,467,731.21	18,715,555.46	0.00			478,865.24	0.00	277,488,314.11
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	452,388.65	203,422.36	700.00	0.00	0.00	0.00	0.00	0.00	0.00	1,707.30	0.00	658,218.31
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		9,452,453.55	0.00	0.00	0.00	9,452,453.55
8500	Child Care and Development Services	1,199,996.21	2,269,114.31	0.00	(168.93)	0.00	0.00		2,114,181.75	0.00	61,289.07	0.00	5,644,412.41
Total Direct Charged Costs		750,981,515.44	17,560,625.81	7,549,071.42	4,942,162.29	35,396,687.88	18,715,555.46	7,131,112.07	11,566,635.30	0.00	1,588,881.31	15,637.36	855,447,884.34

* 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	6,175,151.51	3,668,608.83	0.00	9,843,760.34
1110	Regular Education, K–12	122,193,114.48	85,096,789.75	25,989.03	207,315,893.26
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	346,691.40	188,117.49	0.00	534,808.89
3300	Independent Study Centers	808,946.59	575,792.05	0.00	1,384,738.64
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	1,502,329.37	1,032,739.60	0.00	2,535,068.97
3800	Career Technical Education	0.00	38,449.69	0.00	38,449.69
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)	36,790,312.67	24,351,364.24	38,727.31	61,180,404.22
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.	32,935.68	205,276.86	0.00	238,212.54
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	12,015,745.82	8,326,423.30	0.00	20,342,169.12
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		179,865,227.52	123,483,561.81	64,716.34	303,413,505.67

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)	7,971,126.05
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	158,602.50
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	36,762,034.42
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	18,533,746.64
5	Total Central Administration Costs in General Fund and Charter Schools Funds	63,425,509.61
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	855,447,884.34
2	Total Allocated Costs (from Form PCR, Column 2, Total)	303,413,505.67
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	1,158,861,390.01
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	2,220,530.18
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	48,017,017.28
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	45,872,518.97
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	96,110,066.43
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	1,254,971,456.44
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	5.05%

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)	5,290,978.69				5,290,978.69
Enterprise (Objects 1000-5999, 6400-6920)		616,922.39			616,922.39
Facilities Acquisition & Construction (Objects 1000-6700)			534,392.09		534,392.09
Other Outgo (Objects 1000 - 7999)				11,187,221.90	11,187,221.90
Total Other Costs	5,290,978.69	616,922.39	534,392.09	11,187,221.90	17,629,515.07

		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)		56,355,316.04	6,765,350.50	62,037,478.13	54,707,082.82	123,483,561.80	0.00	64,716.34
B. Enter Allocation Factor(s) by Goal:		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals	**Description**							
0001	Pre-Kindergarten	106.87	106.87	106.87	106.87	115.45	115.45	
1110	Regular Education, K–12	2,114.73	2,114.73	2,114.73	2,114.73	2,677.97	2,677.97	1,065.00
3100	Alternative Schools							
3200	Continuation Schools	6.00	6.00	6.00	6.00	5.92	5.92	
3300	Independent Study Centers	14.00	14.00	14.00	14.00	18.12	18.12	
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs	26.00	26.00	26.00	26.00	32.50	32.50	
3800	Career Technical Education					1.21	1.21	
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)	636.71	636.71	636.71	636.71	766.33	766.33	1,587.00
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services	.57	.57	.57	.57	6.46	6.46	
Other Funds	**Description**							
- -	Adult Education (Fund 11)							
- -	Child Development (Fund 12)	207.95	207.95	207.95	207.95	262.03	262.03	
- -	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		3,112.83	3,112.83	3,112.83	3,112.83	3,885.99	3,885.99	2,652.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								9,517.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	3,040,201.84	759,129.71	0.00	159,093.95	6,059,393.82	80,944,786.21		90,962,605.53
2000-2999	Classified Salaries	1,705,416.44	6,351.65	0.00	14,733.22	1,727,083.81	21,275,927.27		24,729,512.39
3000-3999	Employee Benefits	2,360,948.01	345,357.12	0.00	90,066.59	4,128,619.62	57,709,365.25		64,634,356.59
4000-4999	Books and Supplies	73,293.59	2,548.65	0.00	3,578.36	24,460.02	271,235.69		375,116.31
5000-5999	Services and Other Operating Expenditures	866,880.46	17,391.56	0.00	109.14	19,551.61	95,878,084.00		96,782,016.77
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	5,693.52		5,693.52
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	8,046,740.34	1,130,778.69	0.00	267,581.26	11,959,108.88	256,085,091.94	0.00	277,489,301.11
7310	Transfers of Indirect Costs	8,587,507.62	0.00	0.00	149.58	95,793.44	419,525.95		9,102,976.59
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	61,180,404.25							61,180,404.25
	Total Indirect Costs and PCR Allocations	69,767,911.87	0.00	0.00	149.58	95,793.44	419,525.95	0.00	70,283,380.84
	TOTAL COSTS	77,814,652.21	1,130,778.69	0.00	267,730.84	12,054,902.32	256,504,617.89	0.00	347,772,681.95
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	221,111.74	65,289.12	0.00	0.00	3,423,755.32	306,184.92		4,016,341.10
2000-2999	Classified Salaries	102,894.96	0.00	0.00	0.00	1,287,625.32	5,339,256.90		6,729,777.18
3000-3999	Employee Benefits	161,480.88	14,892.09	0.00	0.00	2,119,645.01	6,156,763.56		8,452,781.54
4000-4999	Books and Supplies	7,487.41	0.00	0.00	0.00	14,827.27	0.00		22,314.68
5000-5999	Services and Other Operating Expenditures	3,336.38	5,093.08	0.00	0.00	16,262.40	11,278,345.49		11,303,037.35
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	496,311.37	85,274.29	0.00	0.00	6,862,115.32	23,080,550.87	0.00	30,524,251.85
7310	Transfers of Indirect Costs	1,157,423.39	0.00	0.00	0.00	0.00	48,702.94		1,206,126.33
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,157,423.39	0.00	0.00	0.00	0.00	48,702.94	0.00	1,206,126.33
	TOTAL BEFORE OBJECT 8980	1,653,734.76	85,274.29	0.00	0.00	6,862,115.32	23,129,253.81	0.00	31,730,378.18
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								15,233,117.97
	TOTAL COSTS								16,497,260.21

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	2,819,090.10	693,840.59	0.00	159,093.95	2,635,638.50	80,638,601.29		86,946,264.43
2000-2999	Classified Salaries	1,602,521.48	6,351.65	0.00	14,733.22	439,458.49	15,936,670.37		17,999,735.21
3000-3999	Employee Benefits	2,199,467.13	330,465.03	0.00	90,066.59	2,008,974.61	51,552,601.69		56,181,575.05
4000-4999	Books and Supplies	65,806.18	2,548.65	0.00	3,578.36	9,632.75	271,235.69		352,801.63
5000-5999	Services and Other Operating Expenditures	863,544.08	12,298.48	0.00	109.14	3,289.21	84,599,738.51		85,478,979.42
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	5,693.52		5,693.52
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,550,428.97	1,045,504.40	0.00	267,581.26	5,096,993.56	233,004,541.07	0.00	246,965,049.26
7310	Transfers of Indirect Costs	7,430,084.23	0.00	0.00	149.58	95,793.44	370,823.01		7,896,850.26
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	61,180,404.25							61,180,404.25
	Total Indirect Costs and PCR Allocations	68,610,488.48	0.00	0.00	149.58	95,793.44	370,823.01	0.00	69,077,254.51
	TOTAL BEFORE OBJECT 8980	76,160,917.45	1,045,504.40	0.00	267,730.84	5,192,787.00	233,375,364.08	0.00	316,042,303.77
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								15,233,117.97
	TOTAL COSTS								331,275,421.74
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	85,978.42	14,414.02	0.00	0.00	14,414.03	1,162,449.54		1,277,256.01
2000-2999	Classified Salaries	556,688.24	0.00	0.00	0.00	239,055.17	11,102,031.48		11,897,774.89
3000-3999	Employee Benefits	85,383.58	5,010.41	0.00	0.00	153,827.78	4,620,410.55		4,864,632.32
4000-4999	Books and Supplies	2,000.00	0.00	0.00	0.00	9,632.75	7,430.65		19,063.40
5000-5999	Services and Other Operating Expenditures	318,499.92	0.00	0.00	0.00	3,220.00	18,399,710.05		18,721,429.97
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	1,048,550.16	19,424.43	0.00	0.00	420,149.73	35,292,032.27	0.00	36,780,156.59
7310	Transfers of Indirect Costs	3,300.79	0.00	0.00	0.00	0.00	0.00		3,300.79
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	3,300.79	0.00	0.00	0.00	0.00	0.00	0.00	3,300.79
	TOTAL BEFORE OBJECT 8980	1,051,850.95	19,424.43	0.00	0.00	420,149.73	35,292,032.27	0.00	36,783,457.38
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								15,233,117.97

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)								138,348,264.79
	TOTAL COSTS								190,364,840.14

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

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

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

SELPA: **Long Beach Unified (DL)**

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

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

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

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

SECTION 1 — Exempt Reduction Under 34 CFR Section 300.204

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

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

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

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

a. Has left the jurisdiction of the agency;

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

c. No longer needs the program of special education.

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

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

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

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

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

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

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

If (b) is greater than (a).

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

If (b) is less than (a).

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

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

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SECTION 3

		Column A	Column B	Column C
		Actual Expenditures (LE-CY Worksheet) FY 2025-26	Actual Expenditures Comparison Year 2024-25	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	347,772,681.95		
	b. Less: Expenditures paid from federal sources	16,497,260.21		
	c. Expenditures paid from state and local sources	331,275,421.74	312,463,287.60	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		312,463,287.60	
	Less: Exempt reduction(s) for SECTION1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	331,275,421.74	312,463,287.60	18,812,134.14

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

		Actual FY 2025-26	Comparison Year 2024-25	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	347,772,681.95		
	b. Less: Expenditures paid from federal sources	16,497,260.21		
	c. Expenditures paid from state and local sources	331,275,421.74	312,463,287.60	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		312,463,287.60	
	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	331,275,421.74	312,463,287.60	
	d. Special education unduplicated pupil count	9,517.00	9,625.00	

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e. Per capita state and local expenditures (Test2c/Test2d)	34,808.81	32,463.72	2,345.09

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 2023-24	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	190,364,840.14	169,611,222.84	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		169,611,222.84	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	190,364,840.14	169,611,222.84	20,753,617.30

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

		Actual FY 2025-26	Comparison Year 2024-25	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
	a. Expenditures paid from local sources	190,364,840.14	169,611,222.84	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		169,611,222.84	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	190,364,840.14	169,611,222.84	
	b. Special education unduplicated pupil count	9,517.00	9,625.00	
	c. Per capita local expenditures (Test4a/Test4b)	20,002.61	17,621.95	2,380.66

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.

Margaret Lam — Contact Name

562-997-8126 — Telephone Number

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(880,998.25)	0.00	(1,904,835.19)				
Other Sources/Uses Detail					3,219,222.34	10,400,000.00		
Fund Reconciliation							133,790.36	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	(275.38)	69,583.45	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	238,582.88	0.00	1,827,604.03	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	341,305.45	0.00	7,647.71	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	3,219,222.34		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	135,796.68	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	165,588.62	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					10,400,000.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	133,790.36
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	881,273.63	(881,273.63)	1,904,835.19	(1,904,835.19)	13,619,222.34	13,619,222.34	133,790.36	133,790.36