

San Juan Unified School District
Regular Meeting of the Board of Education
3738 Walnut Avenue, Carmichael, CA 95608

Tanya Kravchuk, President
Manuel Perez, Vice President
Nick Bloise, Clerk
Zima Creason, Member
Pam Costa, Member
Ben Avey, Member
Vacant, Member

Board of Education Agenda
September 8, 2026

PUBLIC PARTICIPATION GUIDELINES

Board of Education meetings are held in person in the board room located at 3738 Walnut Avenue, Carmichael, California. Alternatively, you can view the board meeting virtually via livestream from a computer, mobile device or tablet at <https://www.sanjuan.edu/boardmeeting>.

The full agenda packet is available on the district website at <https://www.sanjuan.edu/boardagendas>. The district has taken the following steps to assist the public in offering public comment:

1. In Person Public Comment. Public comment may be offered in person during the board meeting at the district office located at 3738 Walnut Avenue, Carmichael, California. Board Bylaw 9323 limits visitor comments to two (2) minutes per speaker, with no more than 30 minutes per single topic. Time will be extended for any speaker who uses an interpreter. Please be aware that public comments, including your name, become part of the public record.
2. Online Submission of Public Comment. Members of the public may submit written comments by using the comment form located on the district website at <https://www.sanjuan.edu/boardmeeting>. If you wish to submit a written comment on more than one agenda item, please submit a separate form for each item on which you are commenting. Written comments are limited to 1,500 characters. Comments will be provided to the members of the board.

A. OPEN SESSION/CALL TO ORDER/ANNOUNCEMENT OF CLOSED SESSION TOPICS - 5:30 p.m.

1. Visitor Comments (for closed session agenda items only)
Board Bylaw 9323 limits visitor comments to two (2) minutes per speaker, with no more than 30 minutes per single topic. Time will be extended for any speaker who uses an interpreter. Public comments, including your name, become part of the public record.

B. CLOSED SESSION - 5:30 p.m.

1. Personnel matters (Government Code section 54957)
 - a. Superintendent's goals for 2026-2027.
2. Collective bargaining matters – discussion with negotiator Daniel Thigpen, Executive Director, Labor and Government Relations, regarding CSEA Chapter 127 General/Operations support, Chauffeurs/Teamsters Local No. 150 Transportation, Supervisors, Teachers and Certificated Supervisory units, and regarding non-represented groups: management and confidential units (Government Code section 54957.6).

C. RECONVENE OPEN SESSION/PLEDGE OF ALLEGIANCE - 6:30 p.m.

D. APPROVAL OF MINUTES

1. Minutes - August 25, 2026, regular meeting

Action: The superintendent is recommending that the board approve the minutes for August 25, 2026, regular meeting, pages 2785-2787.

E. ORGANIZATIONS/ANNOUNCEMENTS - 6:35 p.m.

1. High School Student Council Reports
2. Staff Reports
3. Board-appointed/District Committees
4. Employee Organizations
5. Other District Organizations
6. Closed Session/Expulsion Actions (Government Code section 54957.1)

F. VISITOR COMMENTS - 6:50 p.m.

Board Bylaw 9323 limits visitor comments to two (2) minutes per speaker, with no more than 30 minutes per single topic. Time will be extended for any speaker who uses an interpreter. Public comments, including your name, become part of the public record.

G. CONSENT CALENDAR - 7:20 p.m.

Action: The administration recommends that the consent calendar, G-1 through G-8, regarding regular business items, be approved. Any item may be removed for further discussion and separate action following consideration of remaining agenda items.

1. Personnel Report

The superintendent is recommending that the board approve the personnel report and related items – appointments, leaves of absence and separations.

2. Purchasing Report

The superintendent is recommending that the board approve the purchasing report which includes: purchase orders, service agreements and contracts; change orders/amendments; construction and public works bids and contracts; and piggyback contracts.

3. Notices of Completion

The superintendent is recommending that the board approve the notices of completion.

4. Surplus Property

The superintendent is recommending that the board approve the disposal of surplus property pursuant to Board Policy 3270.

5. Gifts

The superintendent is recommending that the board accept the list of gifts.

6. Proposed Revisions to Board Bylaw Exhibit 9270 Conflict of Interest

The superintendent is recommending that the board approve the proposed revisions to Board Bylaw Exhibit 9270 Conflict of Interest.

7. High School Athletics - Revised CIF Representatives for 2026-2027

The superintendent is recommending that the board approve the updated California Interscholastic Federation (CIF) Athletic League representatives for Bella Vista High School, Casa Roble Fundamental High School, El Camino Fundamental High School, Encina High School and Mira Loma High School.

8. Gann Appropriation Limits for 2025-2026 and 2026-2027

The superintendent is recommending that the board adopt Resolution No. 4271, approving Gann Appropriation Limits for 2025-2026 and 2026-2027.

H. CONSENT CALENDAR (continued, if necessary)

Discussion and action on the items removed from the consent calendar.

I. BUSINESS ITEMS

1. Summer Learning Update (Schnepf/Townsend-Snyder) - 7:25 p.m.

Report: The superintendent is recommending that the board hear a report on summer 2026 learning opportunities for students.

2. New Board Policy 6173.1 Foster Youth (Oaxaca) - 7:45 p.m.

Discussion: The superintendent is recommending that the board discuss the proposed new Board Policy 6173.1 Foster Youth. Action anticipated: 09/22/2026.

3. 2025-2026 Unaudited Actuals and 2026-2027 Budget Revisions - 7:50 p.m.

Action: The superintendent is recommending that the board accept the 2025-2026 unaudited actuals and approve revisions to the San Juan Unified School District's 2026-2027 budget.

4. Public Hearing No. 1: Gateway International School Charter Renewal Petition (Oaxaca) - 8:05 p.m.

Public Hearing/Discussion: The superintendent is recommending that the board hold a public hearing and discuss the Gateway International School charter school renewal petition. The term for this charter will expire on June 30, 2027, unless approved for renewal by the Board of Education. Action anticipated: 11/17/2026.

5. Presentation of Initial Proposals from California School Employees Association and it's San Juan Chapter No. 127 (CSEA) to the San Juan Unified School District (District) for the 2026-2029 Successor Agreement General and Operations Support Units (Thigpen) - 8:15 p.m.

Discussion: The bargaining interests of the California School Employees Association San Juan Chapter No. 127 are presented for discussion pursuant to Government Code Section 3540 et seq. and district Board Policy 4143.1.

6. Filling Trustee Area 1 Vacancy (Allen) - 8:20 p.m.

Discussion/Action: The superintendent is recommending that the board adopt Resolution No. 4272 declaring its intent to call a special election or Resolution No. 4273 declaring its intent to make a provisional appointment and name a committee of the board to review the eligibility of applicants.

7. Board Ad Hoc Committee Discussion (Gaddis) - 8:35 p.m.

Discussion: The superintendent is recommending that the board receive and discuss the ad hoc subcommittee's recommendations on salary adjustments, the governance handbook, and bylaws. Action anticipated: 09/22/2026.

8. CSBA Directors-at-Large Nominations (Board) - 8:50 p.m.

Action: The board may wish to nominate candidates to fill directors-at-large seats for Hispanic and Asian/Pacific Islander, on the board of directors of the California School Boards Association (CSBA).

J. BOARD REPORTS - 8:55 p.m.

K. FUTURE AGENDA - 9:05 p.m.

1. Tentative future agenda items

The board may wish to identify items to be discussed at future meetings and the reasons therefore.

L. CLOSED SESSION (continued, if necessary)

Announcement of topics/announcement of actions.

M. ADJOURNMENT - 9:10 p.m.

NOTE: The times indicated are approximate.

The Board of Education welcomes and encourages the public's participation at the board meetings and has devoted time throughout the meeting for that purpose. You may comment on items included on this agenda; however, we ask that you limit your comments to two (2) minutes, so that as many people as possible may be heard (Education Code section 35145.5, Government Code section 54954.3).

A person with a disability may contact the Board of Education office at (916) 971-7111, or email stephanie.cunningham@sanjuan.edu at least 48 hours before the scheduled board meeting to request receipt of an agenda and other distributed writings in an appropriate alternative format, or to request disability-related modifications or accommodations, including auxiliary aids or services, in order to participate in the public board meeting.

Translation and interpretation services will be made available upon request with advance notice. If you wish to utilize these services, please notify the Board of Education office at (916) 971-7111, or email stephanie.cunningham@sanjuan.edu, at least 24 hours before the scheduled board meeting to allow for the scheduling of appropriate translation staff and other resources.

Mission Statement

We partner with our San Juan Unified community in setting high expectations for academic achievement rooted in equity and unity to create supportive learning experiences in which all students, families and staff can excel and thrive.

San Juan Unified Land Acknowledgement

The San Juan Unified School District acknowledges that our schools are located on the ancestral lands of the Nisenan and Miwok peoples, who continue to care for this land as they have since time immemorial. We deeply respect their ongoing connection to this land and recognize their resilience in preserving and revitalizing their cultures and traditions despite historical and ongoing challenges.

We recognize the profound injustices endured by their ancestors, including genocide, forced assimilation, and displacement, and we remain aware of the ongoing challenges and injustices they face today. As we advance in our commitment to equity and inclusion, we pledge to strengthen our connections by fostering a culture of understanding, respect, and active collaboration with their communities.



San Juan Unified School District

Board of Education
3738 Walnut Avenue, Carmichael, California 95608

**Board of Education Minutes
August 25, 2026**

Regular Meeting

Board of Education
5:30 p.m.

Open Session/Call to Order (A)

At 5:30 p.m., the August 25 regular meeting was called to order by the president, Tanya Kravchuk. The board meeting was held in person and was also livestreamed on the district website.

Roll Call

Present:

Tanya Kravchuk, president
Manuel Perez, vice president
Nick Bloise, clerk
Zima Creason, member (*via teleconference*)
Pam Costa, member
Ben Avey, member
Vacant:
Trustee Area 1, member

Announcement of Closed Session Topics/Closed Session Visitor Comments (A-1)

There were no closed session visitor comments.

Closed Session (B)

The meeting was then recessed with the board convening in closed session to discuss one personnel matter – superintendent's goals for 2026-2027 (Government Code section 54957) and to discuss collective bargaining matters – discussion with negotiator Daniel Thigpen, Executive Director, Labor and Government Relations, regarding CSEA Chapter 127 General/Operations support, Chauffeurs/Teamsters Local No. 150 Transportation, Supervisors, Teachers and Certificated Supervisory units, and regarding non-represented groups: management and confidential units (Government Code section 54957.6).

Reconvene Open Session/Pledge of Allegiance (C)

At 6:30 p.m., the August 25 regular meeting was called back to order by the president, Tanya Kravchuk. Four members of the Casa Roble Fundamental High School Jr. ROTC led the group in the Pledge of Allegiance.

Ms. Kravchuk shared that last Friday, August 21, Trustee Abid Stanekzai submitted his resignation due to relocation and that the board will discuss the process to fill the Area 1 trustee vacancy at its next regular board meeting on September 8.

Minutes Approved (D)

It was moved by Mr. Perez, seconded by Ms. Costa, that the minutes of the August 11 regular meeting be approved. MOTION CARRIED 6-0 [AYES: Kravchuk, Perez, Bloise, Creason, Costa, Avey; NOES: None].

Closed Session/Expulsion Actions (E-5)

There were no closed session actions to report.

Visitor Comments (F)

Erin Du Bois Lacy expressed concerns about speed limits in school zones.

Aaron Arterberry spoke about a safety incident that occurred at Deterding Elementary School.

Sarah Lee spoke about the Rapid Learner program at Del Paso Manor Elementary School.

Tiffany Hart expressed concerns about safety issues at Thomas Kelly Elementary School.

Paula Johnson commented on the elimination of some band classes at El Camino Fundamental High School.

Rebecca Thiess spoke about a safety incident that occurred at Deterding Elementary School.

Consent Calendar Approved (G-1/G-8)

It was moved by Ms. Costa, seconded by Mr. Bloise, that the consent calendar items G-1 through G-8 be approved. MOTION CARRIED 6-0 [AYES: Kravchuk, Perez, Bloise, Creason, Costa, Avey; NOES: None].

Personnel Report (G-1)

Appointments, leaves of absence and separations – approved as submitted.

Purchasing Report (G-2)

Purchase orders, service agreements and contracts; change orders/amendments; construction and public works bids and contracts; piggyback contracts; and zero-dollar contracts – approved as submitted.

Financial Report (G-3)

Warrants and payroll – approved as submitted.

Surplus Property Report (G-4)

Approval to dispose of surplus property pursuant to Board Policy 3270.

Proposed Revisions to Board Policy 5144.1 Suspension and Expulsion/Due Process (G-5)

Approval of the proposed revisions to Board Policy 5144.1 Suspension and Expulsion/Due Process. (Discussed: 08/11/2026).

Proposition 28 Annual Report (G-6)

Approval of the Proposition 28 Annual Report.

Choices Charter School Proposition 28 Annual Report (G-7)

Approval of the Choices Charter School Proposition 28 Annual Report.

Resolution No. 4270: Power to Contract on Behalf of District (G-8)

Adoption of Resolution No. 4270, authorizing the Power to Contract on Behalf of District.

2026-2027 Start of School (I-1)

Deputy Superintendent of Schools and Student Support Timothy Chip Dale, Ed.D., gave a presentation regarding the opening of the 2026-2027 school year. Dr. Dale shared information regarding enrollment and staffing numbers, staff professional development and departmental efforts. Dr. Dale also highlighted the student welcoming activities and family support efforts that took place throughout the district.

Board members made comments and posed questions, which staff addressed. Mr. Avey acknowledged the positive aspects of the start of school while recognizing the challenges that can accompany it, expressed concern regarding lower enrollment numbers, highlighted the success of the summer math professional development, recognized the facilities work, and commended the Where Everybody Belongs (WEB) and Link Crew programs for their support of students. Ms. Costa inquired about the math professional development, acknowledged the efforts of staff, parents and community partners in supporting the start of the school year, highlighted the teacher meet-and-greet events and the Back-to-School Resource Fair, and expressed appreciation for the work being done to address challenges. Mr. Perez recognized and commended the WEB and Link Crew programs for their positive impact on students. Ms. Kravchuk thanked staff for a smooth start to the new school year and recognized the significant amount of intentional work that goes into preparing for the start of school,

including the Smooth Start event and summer math professional development. Ms. Kravchuk also commented about the WEB and Link Crew programs and declining enrollment numbers, encouraging the gathering of additional information about enrollment trends and a better understanding of how the district can meet the needs of students and families while they are part of San Juan Unified.

Attendance Improvement Initiative Update (I-2)

Assistant Superintendent of Educational Services, Harvey Oaxaca, Ed.D. and Director of Student Support Services, Dominic Covello provided an update on the district's attendance improvement initiatives during the 2025-2026 school year. Dr. Oaxaca introduced the topic, and Mr. Covello discussed the district's tiered system of attendance support, which includes Tier 1 universal preventative actions, Tier 2 early intervention strategies and Tier 3 specialized supports, and he also reviewed student absenteeism data. Dr. Oaxaca discussed the district's attendance goals for 2026-2027, including the six high leverage milestones that have been identified, and he also discussed next steps for the coming school year.

Board members offered comments and posed questions, which staff addressed. Ms. Costa expressed concern about the number of chronically absent students, describing the findings as significant and expressing appreciation for the plans to support schools and students. Ms. Creason acknowledged the bright spots while expressing concern about outcomes for African American students, and she encouraged continued discussion and exploration, both internally and with community partners, to identify ways to better serve African American students. Ms. Kravchuk discussed the increase in chronic absenteeism and the need for a culture shift to reinforce the importance of regular school attendance, noting that increased parent awareness and education may help move the needle. Mr. Avey acknowledged the perception that attendance can feel voluntary for some middle and high school students and emphasized the need for a cultural shift to reinforce the importance of attending school. Superintendent Bassanelli noted that a more detailed analysis of declining enrollment is scheduled for the December board meeting.

Revisions to Board Bylaw Exhibit 9270 Conflict of Interest (I-3)

General Counsel Fhanysha Clark Gaddis presented the item and explained that a biennial review of Board Bylaw 9270 Conflict of Interest is required. Ms. Gaddis shared that no changes are recommended to the bylaw; however, proposed revisions to Exhibit 9270 are recommended to reflect changes to district positions. Action was scheduled for September 8.

Board Reports (J)

Ms. Creason acknowledged the positive energy and upbeat atmosphere she experienced while visiting school sites.

Mr. Bloise reported that he, along with Ms. Kravchuk and Mr. Perez, attended the Best of Citrus Heights event, where the district was honored with the Best Education award.

Ms. Kravchuk reflected on the Best of Citrus Heights event and reported that she attended the Sacramento County Office of Education (SCOE) Teachers of the Year banquet.

Superintendent Bassanelli shared that former Superintendent Fred Stewart passed away, and she expressed condolences to the family and gratitude for his years of service to the district.

Future Agenda (K)

There were no items added to the future agenda.

Adjournment (M)

At 7:40 p.m., there being no further business, the regular meeting was adjourned.

Tanya Kravchuk, Board President

Melissa Bassanelli, Secretary

Approved: _____

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**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM: G.1

MEETING DATE: 09/08/2026

SUBJECT: Personnel Report

DEPARTMENT: Human Resources

ACTION REQUESTED:

The superintendent is recommending that the board approve the personnel report and related items – appointments, leaves of absence and separations.

RATIONALE/BACKGROUND:

The personnel report provides an accounting of recent appointments, leaves of absence, separations, reassignments or changes in work calendar, errata, job description changes, salary range changes, employment contracts and extensions, recommendations on credential and charter school personnel actions.

ATTACHMENT(S):

1. [Personnel Report](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 08/31/2026

FISCAL IMPACT:

N/A

PREPARED BY: Megan Itza-Smith, Analyst, Human Resources

APPROVED BY: Cloris M. Henry, Ed.D., Interim Chief of Human Resources
Melissa Bassanelli, Superintendent of Schools

1. APPOINTMENTS**CERTIFICATED**

<u>Type</u>	<u>Name</u>	<u>Status</u>	<u>Assignment</u>	<u>Location</u>	<u>Effective Date (s)</u>
New Hire	Auble, Tatum	Temp	Tch-Grad 7/8	Arcade	08/13/26 06/09/27
New Hire	Bruckenstein, Keli	Prob	Teacher Grade 2	Dyer-Kelly	08/14/26
New Hire	Cardoso, Jacob	Prob	Tch-Elem Specialist-PE	Teaching And Learning	08/11/26
New Hire	Dowd, Connor	Prob	Tch-Grad 7/8	Carnegie	08/19/26
New Hire	Durgin, Amber	Prob	Tch-TransitionalKindergrtn	Orangevale Open	08/11/26
New Hire	Ellena, Caitlin	Prob	Tch-Grad 7/8	Churchill	08/11/26
New Hire	Jones, Gideon	Prob	Tch-Grad 9/12	El Camino	08/11/26
New Hire	Matney, Mark	Prob	Teacher Gr 6 M/S	Barrett	08/11/26
New Hire	Mumme, Michelle	Prob	Tch-(ED) Emotional Dstbd	La Vista	08/18/26
New Hire	Siebuhr, Katherine	Prob	Teacher Grade 1	Coyle Avenue	08/11/26
New Hire	Sparks, Catherine	Prob	Tch-Grad 7/8	Churchill	08/14/26
New Hire	Trzcinski, Jacob	Prob	Tch-Elem Specialist-PE	Teaching And Learning	08/18/26
New Hire	Uribe, Mariah	Prob	Tch-Mild/Moderate K/12	Starr King	08/11/26
New Hire	Williams, Sydney	Prob	Teacher Grade 1	Greer	08/11/26
New Hire	Yang, Maria	Prob	TCH-PRE-S	Marvin Marshall	08/17/26
New Hire	Zaragoza, Marianna	Prob	Tch-Grad 9/12	Encina	08/18/26
Rehire	Baucom, Sarah	Prob	Teacher Grade 2	Del Paso Manor	08/11/26
Rehire	Brookins, Victoria	Temp	Teacher Grade 4	Harry Dewey	08/12/26 06/09/27
Rehire	Davalos, Tzitalic	Prob	Tch-Alternative Education	Meraki	08/11/26
Rehire	Dubois, Kalin	Prob	Tch-Grad 7/8	Sylvan	08/11/26
Rehire	Lewis, Tara	Prob	Tch-Mod/Severe K/12	Ralph Richardson Center	08/11/26
Rehire	Perez, Gabriella	Prob	Teacher Grade 4	Earl Legette	08/17/26
Rehire	Rogers, Daniel	Perm	Tch-Elem Specialist-PE	Teaching And Learning	08/11/26
Rehire	Simpson, Kimberly	Prob	Tch-Resource Spec K/12	Twin Lakes	08/11/26
Rehire	Thomas, Elisa	Prob	Teacher Grade 2	Coyle Avenue	08/11/26

CLASSIFIED

<u>Type</u>	<u>Name</u>	<u>Status</u>	<u>Assignment</u>	<u>Location</u>	<u>Effective Date (s)</u>
New Hire	Aceves, Angela	Prob	Licensed Vocational Nurse	Health Services	08/18/26
New Hire	Aria, Helai	Prob	Instructional Assistant III	Carriage Drive	08/12/26
New Hire	Billings, Crystal	Prob	Cert Occupat Therapy Asst	Special Ed - Kenneth	08/12/26
New Hire	Brady, Tanya	Prob	Nutrition Services Worker I	Arlington Heights	08/13/26
New Hire	Chamberlin, Ellen	Prob	Instructional Assistant III	El Camino	08/12/26
New Hire	Chhim-Kollmar, Rosalyn	Temp	Payroll Technician I	Payroll	08/17/26 01/18/27
New Hire	Crawford, Presley	Prob	Instructional Assistant III	Skycrest	08/12/26
New Hire	Evans, AAnye	Prob	Nutrition Services Worker I	CMP at Carmichael	08/19/26
New Hire	Franco, Dani	Prob	Instructional Assistant III	Skycrest	08/12/26
New Hire	Haro Orozco, Jasleen	Prob	Instructional Assistant III	Earl Legette	08/12/26
New Hire	Heart-Ruhle, Grace	Prob	Instructional Assistant II	Oakview	08/13/26
New Hire	Pena, Kristina	Prob	Personnel Technician	Human Resources	08/17/26
New Hire	Pfanner, Ellis	Prob	Child Dev Assist-School Age	Dewey ECE	08/18/26
New Hire	Roberts, Shayla	Prob	Instructional Assistant II	Del Paso	08/17/26
New Hire	Smith, Afrika	Prob	Intermed Clerk Typist	Encina	08/11/26
New Hire	Smith, Marissa	Prob	Expand Learn Site Fac	Student Support Services	08/31/26
New Hire	Thomas, Johanna	Prob	Cert Occupat Therapy Asst	Special Ed - Kenneth	08/12/26
New Hire	Updegraff, Angela	Prob	Cert Occupat Therapy Asst	Special Ed - Kenneth	08/12/26
New Hire	Velasquez, Claudia	Prob	Intermed Clerk Typist	Marvin Marshall	08/19/26
New Hire	Wilson, Jordan	Prob	Instructional Assistant II	Laurel Ruff	08/17/26
Rehire	Billingsley, Vanessa	Prob	School Playground Rec Aide	Whitney Avenue	08/17/26
Rehire	Bloyed, Ashley	Prob	Elementary Paraeducator	Gold River	08/12/26
Rehire	Diaf, Salsabela	Prob	Instructional Assistant III	Casa Roble	08/11/26
Rehire	Haydar, Fatemeh	Prob	Instructional Assistant II	Katherine Johnson	08/17/26
Rehire	Hoime, AnneMarie	Prob	Instructional Assistant II	Mariemont	08/12/26
Rehire	Montelongo, Julio	Prob	Bus Driver	Transportation	08/11/26
Rehire	Moore, Elissa	Perm	Instructional Assistant III	Skycrest	08/12/26
Rehire	Sandoval, Brandi	Perm	Instructional Assistant III	Carnegie	08/13/26
Rehire	Shahbaz, Patrick	Prob	Instructional Assistant II	El Camino	08/12/26
Rehire	Shoman-Ataya, Nadera	Prob	Elementary Paraeducator	Gold River	08/12/26
Rehire	Thompson, Marina	Prob	Instructional Assistant II	Mesa Verde	08/12/26
Rehire	Williams, Sabrina	Perm	Intermed Clerk Typist	Churchill	08/12/26

2. LEAVES OF ABSENCE**CERTIFICATED SUPERVISORY**

<u>Type</u>	<u>Name</u>	<u>Status</u>	<u>Assignment</u>	<u>Location</u>	<u>Effective Date (s)</u>
Paid	Dipad, Pa	Perm	Psychologist	Psych Services - Kenneth	08/05/26 01/08/27

2. LEAVES OF ABSENCE (Continued)**SUPERVISORY**

<u>Type</u>	<u>Name</u>	<u>Status</u>	<u>Assignment</u>	<u>Location</u>	<u>Effective Date (s)</u>
Paid	Seidel, Kelli	Perm	Nut Svcs Supervisor Spec	Nutrition Services	08/10/26 09/30/26

CERTIFICATED

<u>Type</u>	<u>Name</u>	<u>Status</u>	<u>Assignment</u>	<u>Location</u>	<u>Effective Date (s)</u>
Paid	Cordellos, James	Perm	Teacher Combo 4-5	Whitney Avenue	08/11/26 11/01/26
Paid	Kearney, Brendan	Perm	Tch-Resource Spec K/12	Arden	08/11/26 09/16/26
Paid	Kinsworthy, Erica	Perm	Counselor-9/12	San Juan	08/10/26 09/14/26
Paid	Lui-Kilpatrick, Sarah	Prob	Tch-Mild/Moderate K/12	Del Paso Manor	08/11/26 12/16/26
Unpaid	Trainor, Lauren	Perm	Counselor-9/12	Bella Vista	08/10/26 12/18/26

CLASSIFIED

<u>Type</u>	<u>Name</u>	<u>Status</u>	<u>Assignment</u>	<u>Location</u>	<u>Effective Date (s)</u>
Paid	Akbar, Wagma	Perm	Sch/Comm Refugee Spec	English Lang Learning - DO	08/05/26 12/09/26
Paid	Brouillet, Daniel	Perm	Instructional Assistant III	Arden	07/01/26 08/26/26
Paid	Frenna, Vernon	Perm	Groundskeeper/Gardener	M&O - Building Maintenance	08/01/26 08/27/26
Paid	McNab, Shannon	Perm	Intermed Clerk Typist	Mesa Verde	08/05/26 08/31/26
Paid	Tonti, Richard	Prob	Tech Support Specialist II	Technology Services	08/11/26 09/29/26
Unpaid	Bowden, James	Perm	Instructional Assistant II	Will Rogers	07/01/26 06/30/27
Unpaid	Saeed, Rihab	Perm	Instructional Assistant I	Whitney Avenue	07/01/26 09/10/26
Unpaid	Sarkisyan, David	Perm	Instructional Assistant II	Will Rogers	07/01/26 08/31/26
Unpaid	Smith, Robyn	Perm	Bus Driver	Transportation	08/07/26 06/30/27

3. SEPARATIONS**CERTIFICATED SUPERVISORY**

<u>Type</u>	<u>Name</u>	<u>Status</u>	<u>Assignment</u>	<u>Location</u>	<u>Effective Date (s)</u>
Resignation	Butler, Cassidy	Perm	Principal, Elementary	Coyle Avenue	08/20/26

CLASSIFIED

<u>Type</u>	<u>Name</u>	<u>Status</u>	<u>Assignment</u>	<u>Location</u>	<u>Effective Date (s)</u>
Resignation	Bakhtary, Ramiz	Perm	Account Clerk I	Fiscal Services	08/14/26
Resignation	Chandra, Dronneil	Perm	School Community Specialist	Arcade	08/11/26
Resignation	Hall, Brittaney	Perm	Middle School Secretary	Katherine Johnson	08/17/26
Resignation	Remington, Jeffry	Perm	Instructional Assistant III	Del Campo	08/11/26
Dismissal	CL #680	Prob	Roofer	M&O- Building Maintenance	08/14/26

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM: G.2

MEETING DATE: 09/08/2026

SUBJECT: Purchasing Report

DEPARTMENT: Fiscal Services

ACTION REQUESTED:

The superintendent is recommending that the board approve the purchasing report which includes: purchase orders, service agreements and contracts; change orders/amendments; construction and public works bids and contracts; and piggyback contracts.

RATIONALE/BACKGROUND:

The attached purchasing report lists purchase orders, service agreements, contracts, change orders and amendments to existing agreements as required by board policy and state law for approval.

ATTACHMENT(S):

1. [Purchasing Report](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 08/31/2026

FISCAL IMPACT:

N/A

PREPARED BY:

Laura Fry, Manager, Business Support Services
Mallory Arevalos, Interim Coordinator, Facilities Business & Compliance
Nicholas Arps, Director, Facilities, Construction & Modernization
Joel Ryan, Chief Financial Officer

APPROVED BY:

Melissa Bassanelli, Superintendent of Schools

Purchasing Contracts Board Report

Purchase Orders, Service Agreements, and Contracts

August 12, 2026 - August 25, 2026

[illegible]

Purchasing Contracts Board Report Change Orders/Amendments

August 12, 2026 - August 25, 2026

Purchase Order Amendments

PO#	Date	Vendor Name	Description	Original PO Amount \$	Previous Approved C/O Totals \$	Current C/O for Approval Amount \$	New Contract Amount \$	Responsibility
VR25-07064	8/25/2026	Sierra Valley Moving & Storage, Inc.	Provide additional moving services at Encina Full Site Renovation 202-9332-P1	\$ 89,974.38	\$ 41,460.00	\$ 52,974.13	\$ 184,408.51	216-FAC
VR26-07398	8/25/2026	Mobile Modular Management Corp.	Revised delivery, crane, and installation schedule due to nesting birds for the Arcade Middle School Project #001-9568-P1	\$ 389,124.36	\$ -	\$ 30,920.00	\$ 420,044.36	216-FAC

Service Agreement Amendments

PO#	Date	Vendor Name	Description	Original PO Amount \$	Previous Approved C/O Totals \$	Current C/O for Approval Amount \$	New Contract Amount \$	Responsibility

Other Contract Change Orders

PO#	Date	Vendor Name	Description	Original PO Amount \$	Previous Approved C/O Totals \$	Current C/O for Approval Amount \$	New Contract Amount \$	Responsibility

Lease Amendments/Change Orders

PO#	Date	Vendor Name	Description	Original PO Amount \$	Previous Approved C/O Totals \$	Current C/O for Approval Amount \$	New Contract Amount \$	Responsibility

General Contract Change Orders

PO#	Date	Vendor Name	Description	Original PO Amount \$	Previous Approved C/O Totals \$	Current C/O for Approval Amount \$	New Contract Amount \$	Responsibility

Purchasing Contracts Board Report
Construction and Public Works Bids and Contracts

August 12, 2026 - August 25, 2026

Upon evaluation of the bids/contracts staff has awarded the following in accordance with all legal guidelines.

General Contract

Fund	Date	PO#	Bid #	Vendor Name	Description	Amount \$	Responsibility
26	8/25/2026	TBD	26-207	AMS.NET , LLC DBA MGT Impact Solutions	Katherine Johnson Middle School Security CCTV Upgrade Project #055-9716-P1	\$ 659,571.74	216-FAC

Other Contracts

Fund	Date	PO#	Bid #	Vendor Name	Description	Amount \$	Responsibility
26	8/25/2026	TBD	24-220	KMM Services, Inc	Provide architectural & construction management servives for the Mesa Verde HS Security Cameras CCTV Upgrade Project #210-9716-P2	\$ 218,500.00	216-FAC
21	8/25/2026	TBD	25-202	Jones-Campbell Co Inc. DBA Campbell Keller	Provide furniture services for the District on misc. furniture upgrade projects	\$ 500,000.00	212-M&O

New Addendum to Master Agreements

Fund	Date	PO#	Bid #	Vendor Name	Description	Amount \$	Responsibility

**Purchasing Contracts Board Report
Board Pre-Approval
Piggyback Contracts**

August 12, 2026 - August 25, 2026

Staff has determined that purchasing through contracts issued by various state agencies will save administrative time and expense, provide favorable pricing, and will be in the best interests of the district. District staff is requesting the Board of Education's authorization to piggyback on the approved bids in accordance with Public Contract Code Section 20118.

Date	Piggyback #, Title	Vendor Name	Description	Term
8/25/26	Tips RFP 260105	Navigate 360	Subscription Services	7/1/2026 - 6/30/2027

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM: G.3

MEETING DATE: 09/08/2026

SUBJECT: Notices of Completion

DEPARTMENT: Operations

ACTION REQUESTED:

The superintendent is recommending that the board approve the notices of completion.

RATIONALE/BACKGROUND:

The attached report lists notices of completion for public works, facilities and other projects for approval as required by board policy and state law.

The total cost of the completed project was \$9,455,965 which was full funded by Gateway International School.

ATTACHMENT(S):

1. [Notices of Completion](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 08/31/2026

FISCAL IMPACT:

N/A

PREPARED BY: Nicholas Arps, Director, Facilities, Construction and Modernization

APPROVED BY: Frank Camarda, Chief Operations Officer
Melissa Bassanelli, Superintendent of Schools

Notices of Completion - Board of Education

Attachment 1

CONTRACTOR	PROJECT	DATE OF ACCEPTANCE	DATE RECORDED
Robert A. Bothman, Inc.	VR25-07759 Provide all labor, materials, equipment, tools, transportation, and incidentals for addition of prefabricated modular construction of 3,360 sf building for (1) transitional kindergarten classroom and (1) kindergarten classroom with associated restroom, storage and custodial spaces; new kindergarten play area and shade structure, at Gateway International School, 900 Morse Avenue, Sacramento, CA 95864, located in the San Juan Unified School District. Vendor: Robert A. Bothman, Inc.	08/03/2026	08/07/2026

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM: G.4

MEETING DATE: 09/08/2026

SUBJECT: Surplus Property

DEPARTMENT: Fiscal Services

ACTION REQUESTED:

The superintendent is recommending that the board approve the disposal of surplus property pursuant to Board Policy 3270.

RATIONALE/BACKGROUND:

Board policy requires the superintendent or designee to identify to the board all items not needed by the district, their estimated value and recommended method of disposition. The attached report lists items currently identified as surplus property.

ATTACHMENT(S):

1. [Surplus Report](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 08/31/2026

FISCAL IMPACT:

N/A

PREPARED BY:

Laura Fry, Manager, Business Support Services
Joel Ryan, Chief Financial Officer

APPROVED BY:

Melissa Bassanelli, Superintendent of Schools

The following District property is unusable, obsolete, or no longer needed. The items are to be disposed of by sale, recycled, donated, or discarded as required by Board Policy 3270 Education Code 17545 and 17546.

Location/Site	Make	Model	Description	Fixed Asset / Serial #	Disposition
Del Dayo	Apple		Computer w/ Keyboard	Asset: 10004625	eWaste
Del Dayo	Fellowes	Powershred	Shredder	S/N: c-420-100420-G E 0006791	eWaste
Dyer Kelly			Aver Cart: HE407LL/A	S/N: 201407083417	eWaste
Dyer Kelly			Aver Cart	S/N: 35001404480159	eWaste
El Camino		MakerBot Replicator	Printer	S/N: C20141608	eWaste
El Camino		MakerBot Replicator	Printer	S/N: C20182036	eWaste
El Camino		MakerBot Replicator	Printer	S/N: C20141690	eWaste
Garfield	Fujitsu	S1500M	Scanner	S/N: 033211	eWaste
Garfield	Canon	DR-C225II	Scanner	S/N: JJ381597	eWaste
Howe	HP	Chromebook	Laptop	Asset: 225588	eWaste
Mariposa	Apple		Desktop Computer	Asset: 1100014322	eWaste
Mariposa			Small Black Box	Asset: 10018093	eWaste
Mariposa			Small Black Box	Asset: 10017031	eWaste
Mariposa	Apple		USB Super Drive	N/A	eWaste
Mariposa	HP		Chromebook Laptop	Asset: 20248295	eWaste
Mariposa	Misc.		C-Charger, Computer Cords X6	N/A	eWaste
Mariposa	Misc.		Barrel Charger x4	N/A	eWaste
Mariposa	Misc.		Small Bag of Random Cables	N/A	eWaste
Sierra Oaks	HP	Chromebook	Laptop	S/N: 20199979	eWaste
Sierra Oaks	HP	Chromebook	Laptop	S/N: 20198514	eWaste
Sierra Oaks	HP	Chromebook	Laptop	S/N: 20205780	eWaste
Sierra Oaks	HP	Chromebook	Laptop	S/N: 20208558	eWaste
Sierra Oaks	HP	Chromebook	Laptop	S/N: 20193564	eWaste
Sierra Oaks	HP	Chromebook	Laptop	S/N: 20193584	eWaste
Sierra Oaks	HP	Chromebook	Laptop	S/N: 20222380	eWaste
Sierra Oaks	HP	Chromebook	Laptop	S/N: 20198537	eWaste
White House	Misc.		3 Coffee Machines	N/A	eWaste
White House	Hp		Printer	S/N: CNG7CCMOS	eWaste
White House	Misc.		1 Box of Keyboard and Speakers	N/A	eWaste

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM: G.5

MEETING DATE: 09/08/2026

SUBJECT: Gifts

DEPARTMENT: Administration

ACTION REQUESTED:

The superintendent is recommending that the board accept the list of gifts.

RATIONALE/BACKGROUND:

Acceptance of the following gifts:

Family and Community Engagement (FACE) Department: from Saint George's Episcopal Church - for mobile resource center: \$1,000.

Laurel Ruff Transitional School: from Guadalupe Cabanyog: \$500.

Thomas Kelly Elementary School: from Kiwanis Club of Carmichael Foundation - for before school professional development staff breakfast, student backpacks and supplies, and classroom materials: \$1,200.

ATTACHMENT(S):

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 08/31/2026

FISCAL IMPACT:

N/A

PREPARED BY: Stephanie Cunningham, Administrative Assistant, Board of Education

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM: G.6

MEETING DATE: 09/08/2026

SUBJECT: Proposed Revisions to Board Bylaw Exhibit 9270 Conflict of Interest

DEPARTMENT: Legal Services

ACTION REQUESTED:

The superintendent is recommending that the board approve the proposed revisions to Board Bylaw Exhibit 9270 Conflict of Interest.

RATIONALE/BACKGROUND:

Periodically, the board is asked to approve the district board bylaws as they are revised to align with California School Boards Association (CSBA) updates. Board Bylaw 9270 and Exhibit 9270 are required to be reviewed and updated every two years per the California Fair Political Practices Commission. No revisions to Board Bylaw 9270 are needed at this time; however, Exhibit 9270 is amended to reflect current positions in the district. Once action is taken, Board Bylaw and Exhibit 9270 will be forwarded to the County of Sacramento for review and approval by the Sacramento County Board of Supervisors.

ATTACHMENT(S):

1. [Board Bylaw 9270 Conflict Of Interest](#)
2. [Revised Exhibit 9270-E\(1\) Conflict Of Interest](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 08/17/2026, 8/31/2026

Board of Education: 08/25/2026 (discussion)

FISCAL IMPACT:

N/A

PREPARED BY: Phanysha Clark Gaddis, J.D., MPP, General Counsel

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

Bylaw 9270: Conflict Of Interest

Status: ADOPTED

Original Adopted Date: 06/09/1992 | **Last Revised Date:** 09/24/2024 | **Last Reviewed Date:** 11/05/2024

The Governing Board desires to maintain the highest ethical standards and help ensure that decisions are made in the best interest of the district and the public. No board member, district employee, or other person in a designated position shall participate in the making of any decision for the district when the decision will or may be affected by their financial, family, or other personal interest or consideration.

In accordance with law, board members shall disclose any conflict of interest and, as necessary, shall abstain from participating in the decision.

Even if a prohibited conflict of interest does not exist, a board member shall abstain from voting on personnel matters that uniquely affect their relatives. However, a board member may vote on collective bargaining agreements and personnel matters that affect a class of employees to which their relative belongs. Relative means an adult who is related to the board member by blood or affinity within the third degree, as determined by the common law, or an individual in an adoptive relationship within the third degree. (Education Code section 35107(e)) A relationship within the third degree includes an individual's parents, grandparents, great-grandparents, children, grandchildren, great-grandchildren, brothers, sisters, aunts, uncles, nieces, nephews, and the similar family of the individual's spouse/registered domestic partner unless the individual is widowed or divorced.

The board shall adopt a conflict of interest code that incorporates the provisions of 2 CCR 18730 by reference, specifies the district's designated positions, and provides the disclosure categories required for each position. The conflict of interest code shall be submitted to the district's code reviewing body for approval, in accordance with Government Code section 87303 and within the deadline for submission established by the code reviewing body.

Upon direction by the code reviewing body, the board shall review the district's conflict of interest code and submit any changes to the code reviewing body, or if no change is required, the board shall submit a written statement to that effect. (Government Code section 87306.5)

When a change in the district's conflict of interest code is necessitated due to changed circumstances, such as the creation of new designated positions, changes to the duties assigned to existing positions, amendments, or revisions, the amended code shall be submitted to the code reviewing body within 90 days after the changed circumstances necessitating the amendments have become apparent. (Government Code section 87306)

When reviewing and preparing the district's conflict of interest code, the superintendent or designee shall provide officers, employees, consultants, and members of the community adequate notice and a fair opportunity to present their views. (Government Code section 87311)

Board members and designated employees shall annually file a Statement of Economic Interest/Form 700 in accordance with the disclosure categories specified in the district's conflict of interest code. A board member who leaves office or a designated employee who leaves district

employment shall, within 30 days, file a revised statement covering the period of time between the closing date of the last statement and the date of leaving office or district employment. (Government Code sections 87302, 87302.6)

Conflict of Interest under the Political Reform Act

A district official, including a board member, designated employee, or other person in a designated position shall not make, participate in making, or in any way use or attempt to use their official position to influence a governmental decision in which they know or have reason to know that they have a disqualifying conflict of interest. A disqualifying conflict of interest exists if the decision will have a "reasonably foreseeable material financial effect," which is distinguishable from the effect on the public generally, on the board member, designated employee, or other person in a designated position, their immediate family, or any financial interest described in 2 CCR 18700. (Government Code sections 87100, 87101, 87103; 2 CCR 18700-18707)

A district official makes a governmental decision when, within the authority of the office or position, the district official authorizes or directs any action on a matter, votes or provides information or opinion on it, contacts or appears before another district official for the purpose of affecting the decision, or takes any other action specified in 2 CCR 18704.

However, a district official shall participate in the making of a contract in which the district official has a financial interest if such participation is required by the rule of necessity or legally required participation pursuant to Government Code 87101 and 2 CCR 18705.

A board member who has a disqualifying conflict of interest on an agenda item that will be heard in an open meeting of the board shall abstain from voting on the matter. They may remain on the dais, but their presence shall not be counted towards achieving a quorum for that matter. A board member with a disqualifying conflict of interest shall not be present during a closed session meeting of the board when the decision is considered and shall not obtain or review a recording or any other nonpublic information regarding the issue.

Conflict of Interest from Campaign Contributions

To avoid improper influence over the board's decision-making involving the issuance of a license, permit, or other entitlements for use, including a contract, district officers, which includes board members or agency heads, shall comply with Government Code section 84308, including the following: (Government Code section 84308)

1. A district officer is prohibited from accepting, soliciting, or directing a contribution of more than \$250 from any party or participant to a proceeding involving a license, permit, or other entitlement for use, including a contract, or from that person's agent, while the proceeding is pending before the board and for 12 months following the date a final decision is rendered in the proceeding, if the board member knows or has reason to know that the party or participant has a financial interest in the board's decision.
2. Any district officer who received a contribution of more than \$250 from a party or participant in the preceding 12 months shall disclose that fact on the record of the proceeding prior to the board rendering a decision in the proceeding. If the district officer willfully or knowingly received the contribution and knows or has reason to know that the participant has a financial interest in the board's decision, the district officer shall not make, participate in making, or in any way attempt to use the official position to influence the board's decision.
3. A district officer who receives a contribution that would otherwise require disqualification as described in Item #2 above may participate in the proceeding if the contribution is

returned within 30 days from the time the district officer knows or should have known about the contribution and the proceeding.

4. A district officer who unknowingly accepts, solicits, or directs a contribution of more than \$250 during the 12 months after the date of the board's final decision on the proceeding may cure the violation by returning the contribution, or the portion exceeding \$250, within 14 days of accepting, soliciting, or directing the contribution, provided the district officer did not knowingly or willfully accept, solicit, or direct the prohibited contribution. The district officer shall maintain records of curing the violation.

The provisions in Government Code section 84308 as specified above do not apply to labor contracts, competitively bid contracts, and personal employment contracts. (Government Code section 84308)

Conflict of Interest under Government Code section 1090 - Financial Interest in a Contract

Board members, employees, or district consultants shall not be financially interested in any contract made by the board on behalf of the district, including in the development, preliminary discussions, negotiations, compromises, planning, reasoning, and specifications and solicitations for bids. If a board member has such a financial interest in a contract made by the board, the contract is void. (Government Code section 1090)

Board members who willfully fail to disclose a remote interest in a contract may be subject to a fine or imprisonment pursuant to Government Code section 1097.

A board member shall not be considered to be financially interested in a contract in which they have only a "remote interest," as specified in Government Code section 1091, if the remote interest is disclosed during a board meeting and noted in the official board minutes. The affected board member shall not vote or debate on the matter or attempt to influence any other board member or district official to enter into the contract. (Government Code section 1091)

A board member shall not be considered to be financially interested in a contract in which their interest is a "noninterest" as defined in Government Code section 1091.5. Noninterest includes a board member's interest in being reimbursed for their actual and necessary expenses incurred in the performance of their official duties, in the employment of their spouse/registered domestic partner who has been a district employee for at least one year prior to the board member's election or appointment, or in any other applicable circumstance specified in Government Code section 1091.5.

Common Law Doctrine Against Conflict of Interest

A board member shall abstain from any official action in which their private or personal interest may conflict with their official duties.

Incompatible Offices and Activities

Board members shall not engage in any employment or activity or hold any office which is inconsistent with, incompatible with, in conflict with, or inimical to the board member's duties as an officer of the district. (Government Code sections 1099, 1126)

Gifts

Board members and designated employees may accept gifts only under the conditions and limitations specified in Government Code section 89503 and 2 CCR 18730.

The limitation on gifts does not apply to wedding gifts and gifts exchanged between individuals on birthdays, holidays, and other similar occasions, provided that the gifts exchanged are not substantially disproportionate in value. (Government Code section 89503) In addition, the limitation on gifts does not apply to informational materials such as books, reports, pamphlets, calendars, and periodicals. (Government Code section 82028)

Gifts of travel and related lodging and subsistence shall be subject to the current gift limitation except when: (Government Code section 89506)

1. The travel is in connection with a speech given by a board member or designated employee, provided the lodging and subsistence expenses are limited to the day immediately preceding, the day of, and the day immediately following the speech, and the travel is within the United States.
2. The travel is provided by a person or agency specified in Government Code section 89506, including a government, governmental agency or authority, bona fide public or private educational institution, as defined in Revenue and Taxation Code section 203, or nonprofit organization exempt from taxation under section 501(c)(3) of the Internal Revenue Code.

Gifts of travel exempted from the gift limitation, as described in items #1 and 2, above, shall nevertheless be reportable on the recipient's Statement of Economic Interest/Form 700 as required by law.

A gift of travel does not include travel provided by the district for board members and designated employees. (Government Code section 89506)

Honoraria

Board members and designated employees shall not accept any honorarium, which is defined as any payment made in consideration for any speech given, article published, or attendance at any public or private gathering, in accordance with law. (Government Code sections 89501, 89502)

The term honorarium does not include: (Government Code section 89501)

1. Earned income for personal services customarily provided in connection with a bona fide business, trade, or profession unless the sole or predominant activity of the business, trade, or profession is making speeches.
2. Any honorarium which is not used and, within 30 days after receipt, is either returned to the donor or delivered to the district for donation into the general fund without being claimed as a deduction from income for tax purposes.

SAN JUAN UNIFIED SCHOOL DISTRICT

Adopted: June 9, 1992

Carmichael, California

Effective: September 1, 1992

Revised: August 24, 2021

Approved by Sacramento County Board of Supervisors: December 7, 2021

Revised: September 13, 2022

Approved by Sacramento County Board of Supervisors: December 13, 2022

Revised: September 24, 2024

Approved by Sacramento County Board of Supervisors: November 5, 2024

Exhibit 9270-E(1): Conflict Of Interest**Status:** ADOPTED

Original Adopted Date: 06/09/1992 | **Last Revised Date:** 09/24/2024 | **Last Reviewed Date:** 11/05/2024

Disclosure Statement Filing

Governing Board members and designated employees shall file an annual Statement of Economic Interest/Form 700 in accordance with the disclosure categories listed below. The Statement of Economic Interest shall be filed with the district's filing officer and/or, if so required, with the district's code reviewing body. The district's filing officer shall make the statements available for public review and inspection.

Disclosure Categories

Category 1: A person designated Category 1 shall disclose:

- a. Interests in real property located entirely or partly within district boundaries, or within two miles of district boundaries, or of any land owned or used by the district.
- b. Investments or business positions in or income from sources which are engaged in the acquisition or disposal of real property within the district, are contractors or sub-contractors which are or have been within the past two years engaged in work or services of the type used by the district, or manufacture or sell supplies, books, machinery, or equipment of the type used by the district.

Category 2: A person designated Category 2 shall disclose:

- a. Investments or business positions in or income from sources which are contractors or subcontractors engaged in work or services of the type used by the department which the designated person manages or directs.
- b. Investments or business positions in or income from sources which manufacture or sell supplies, books, machinery, or equipment of the type used by the district which the designated person manages or directs. For the purposes of this category, a principal's department is their entire school.

Designated Positions

Designated Position	Disclosure Category
Members of the San Juan Unified School District Governing Board	All
Members of the governing bodies of the charter schools	All

Superintendent of Schools	All
Deputy Superintendent, Schools and Student Support	All
General Counsel	All
Chief of Staff	All
Chief Operations Officer	All
Chief Financial Officer	All
<i>Chief of Human Resources</i>	<i>All</i>
Assistant Superintendent, Educational Services	All
Assistant Superintendent, Human Resources	All
Assistant Superintendent, Elementary Education and Programs	All
Assistant Superintendent, Secondary Education and Programs	All
Senior Director, Technology	All
Executive Director, Labor Relations and Government <i>Relations</i> Affairs	All
Manager, Business Support Services	All
Director, Fiscal Services	All
Controller, Charter School	All
Director, Human Resources	1
Executive Director, Charter School	2
Supervisor, Procurement	2

Assistant Director, Special Education	2
Assistant Director, Assessment, Evaluation & Planning	2
Construction Manager	2
Procurement Technician	2
Director, Adult and Career & Technical Education	2
Director, Charter School	2
Director, Nutrition	2
Director, Student Support Services	2
Director, Equity and Student Achievement	2
Director, Elementary and K-8	2
<i>Director, TK-12</i>	<i>2</i>
Director, Facilities, Construction and Operations	2
Director, Family Engagement & Partnership Development	2
Director, Communication	2
Director, Continuous Learning Improvement/LCAP	2
Director, Professional Learning & Curriculum Innovation	2
Director, Admissions & Family Services	2
Director, Safe Schools	2
Director, Secondary Education	2

Director, Special Education	2
Director, Student Learning Assistance	2
Director, Transportation	2
Director, Maintenance and Operations	2
Manager, Fiscal Services	2
Manager, Maintenance and Operations	2
Manager, Risk Management	2
Manager, Transportation	2
Construction Manager	2
Operations Analyst, Facilities, Maintenance and Modernization	2
Procurement Analyst	2
Procurement Specialist (Construction/Bond Program)	2
Program Manager	2
Program Manager, Multi-Tiered System of Support	2
Program Manager, Network & Telecommunications	2
Program Manager, Teaching and Learning	2
Program Manager, Technology Services	2
Program Manager, Title 1	2
Program Manager, English Learner Department	2

Director, Multi-Tiered System of Support	2
Risk Management Analyst	2
Legal Analyst	2

Consultants are designated employees who must disclose financial interests as determined on a case-by- case basis by the superintendent or designee. The superintendent or designee's written determination shall include a description of the consultant's duties and a statement of the extent of disclosure requirements based upon that description. All such determinations are public records and shall be retained for public inspection along with this conflict of interest code.

A consultant is an individual who, pursuant to a contract with the district, makes a governmental decision whether to: (2CCR 18700.3)

1. Approve a rate, rule or regulation
2. Adopt or enforce a law
3. Issue, deny, suspend, or revoke a permit, license, application, certificate, approval, order, or similar authorization or entitlement
4. Authorize the district to enter into, modify, or renew a contract that requires district approval
5. Grant district approval to a contract that requires district approval and in which the district is a party, or to the specifications for such a contract
6. Grant district approval to a plan, design, report, study, or similar item
7. Adopt or grant district approval of district policies, standards, or guidelines

A consultant is also an individual who, pursuant to a contract with the district, serves in a staff capacity with the district and in that capacity participates in making a governmental decision as defined in 2CCR 18704, subsections (a) or (b), or performs the same or substantially all the same duties for the district that would otherwise be performed by an individual holding a position specified in the district's conflict of interest code (2 CCR 18700.3).

SAN JUAN UNIFIED SCHOOL DISTRICT

Adopted: June 9, 1992

Carmichael, California

Effective: September 1, 1992

Revised: August 24, 2021

Approved by Sacramento Board of Supervisors: December 7, 2021

Revised: September 13, 2022

Approved by Sacramento Board of Supervisors: December 13, 2022

Revised: September 24, 2024

Approved by Sacramento Board of Supervisors: November 5, 2024

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM: G.7

MEETING DATE: 09/08/2026

SUBJECT: High School Athletics - Revised CIF Representatives for 2026-2027

DEPARTMENT: Teaching and Learning

ACTION REQUESTED:

The superintendent is recommending that the board approve the updated California Interscholastic Federation (CIF) Athletic League representatives for Bella Vista High School, Casa Roble Fundamental High School, El Camino Fundamental High School, Encina High School and Mira Loma High School.

RATIONALE/BACKGROUND:

Board Policy 6145.22 requires each high school to submit a list of three recommended candidates who will have the power to vote on issues concerning athletics at the league, sectional, and state levels. It is recommended that the board approve the high school principals and their designees, as highlighted in the attached document for Bella Vista High School, Casa Roble High School, El Camino High School, Encina High School, and Mira Loma High School. The original document was approved at the June 10, 2025, board meeting; however, it has changed due to administrative moves and new hires.

ATTACHMENT(S):

1. [2026-27 Update CIF Representative Revisions](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Board of Education: 06/09/2026

Superintendent's Cabinet: 08/31/2026

FISCAL IMPACT:

N/A

PREPARED BY: Darrin Kitchen, Director, Secondary Education and Programs

APPROVED BY: Kristan Schnepf, Assistant Superintendent, Secondary Education and Programs
Timothy C. Dale, Ed.D., Deputy Superintendent, Schools and Student Support
Melissa Bassanelli, Superintendent of Schools

REVISED 2026-2027 Designation of CIF Representatives to League

Please complete the form below for each school under your jurisdiction and **RETURN TO THE CIF SECTION OFFICE (ADDRESSES ON REVERSE SIDE) no later than June 26, 2026.**

San Juan Unified School District/Governing Board, at its September 8, 2026, meeting, **updating** the following individual(s) to serve for the 2026-2027 school year as the school's league representatives:

PHOTOCOPY THIS FORM TO LIST ADDITIONAL SCHOOL REPRESENTATIVES

NAME OF SCHOOL BELLA VISTA HIGH SCHOOL

NAME OF REPRESENTATIVE Ed Moore POSITION Principal

ADDRESS 8301 Madison Avenue CITY Fair Oaks ZIP 95628

PHONE (916) 971-5052 FAX (916) 971-5011 E-MAIL edmoore@sanjuan.edu

NAME OF SCHOOL BELLA VISTA HIGH SCHOOL

NAME OF REPRESENTATIVE Becky Stewart POSITION Athletic Director

ADDRESS 8301 Madison Avenue CITY Fair Oaks ZIP 95628

PHONE (916) 971-5052 FAX (916) 971-5011 E-MAIL becky.stewart@sanjuan.edu

NAME OF SCHOOL BELLA VISTA HIGH SCHOOL

NAME OF REPRESENTATIVE Gina Jackson POSITION Vice Principal

ADDRESS 8301 Madison Avenue CITY Fair Oaks ZIP 95628

PHONE (916) 971-5052 FAX (916) 971-5011 E-MAIL gina.jackson@sanjuan.edu

NAME OF SCHOOL CASA ROBLE FUNDAMENTAL HIGH SCHOOL

NAME OF REPRESENTATIVE Tanya Baker POSITION Principal

ADDRESS 9151 Oak Avenue CITY Orangevale ZIP 95662

PHONE (916) 971-5452 FAX (916) 971-5495 E-MAIL tanya.baker@sanjuan.edu

NAME OF SCHOOL CASA ROBLE FUNDAMENTAL HIGH SCHOOL

NAME OF REPRESENTATIVE Aaron Marlette POSITION Athletic Director

ADDRESS 9151 Oak Avenue CITY Orangevale ZIP 95662

PHONE (916) 971-5452 FAX (916) 971-5495 E-MAIL amarlette@sanjuan.edu

NAME OF SCHOOL CASA ROBLE FUNDAMENTAL HIGH SCHOOL

NAME OF REPRESENTATIVE Amanda Belt POSITION Vice Principal

ADDRESS 9151 Oak Avenue CITY Orangevale ZIP 95662

PHONE (916) 971-5452 FAX (916) 971-5495 E-MAIL abelt@sanjuan.edu

NAME OF SCHOOL DEL CAMPO HIGH SCHOOL

NAME OF REPRESENTATIVE Mike Magliola POSITION Principal

ADDRESS 4925 Dewey Drive CITY Fair Oaks ZIP 95628

PHONE (916) 971-5664 FAX (916) 971-5640 E-MAIL michaelmagliola@sanjuan.edu

NAME OF SCHOOL DEL CAMPO HIGH SCHOOL

NAME OF REPRESENTATIVE Lauren Nelson POSITION Athletic Director

ADDRESS 4925 Dewey Drive CITY Fair Oaks ZIP 95628

PHONE (916) 971-5604 FAX (916) 971-5640 E-MAIL lauren.nelson@sanjuan.edu

NAME OF SCHOOL DEL CAMPO HIGH SCHOOL

NAME OF REPRESENTATIVE Tim Murphy POSITION Vice Principal

ADDRESS 4925 Dewey Drive CITY Fair Oaks ZIP 95628

PHONE (916) 971-5664 FAX (916) 971-5640 E-MAIL tim.murphy@sanjuan.edu

NAME OF SCHOOL	EL CAMINO FUNDAMENTAL HIGH SCHOOL			
NAME OF REPRESENTATIVE	Evelyn Welborn	POSITION	Principal	
ADDRESS	4300 El Camino Avenue	CITY	Sacramento	ZIP 95821
PHONE (916) 971-7816	FAX (916) 971-7429	E-MAIL	evelyn.welborn@sanjuan.edu	

NAME OF SCHOOL	EL CAMINO FUNDAMENTAL HIGH SCHOOL			
NAME OF REPRESENTATIVE	Moki Fujita	POSITION	Athletic Director	
ADDRESS	4300 El Camino Avenue	CITY	Sacramento	ZIP 95821
PHONE (916) 971-7444	FAX (916) 971-7429	E-MAIL	moki.fujita@sanjuan.edu	

NAME OF SCHOOL	EL CAMINO FUNDAMENTAL HIGH SCHOOL			
NAME OF REPRESENTATIVE	Chris Hauger	POSITION	Vice Principal	
ADDRESS	4300 El Camino Avenue	CITY	Sacramento	ZIP 95821
PHONE (916) 971-7816	FAX (916) 971-7429	E-MAIL	chauger@sanjuan.edu	

NAME OF SCHOOL	ENCINA HIGH SCHOOL			
NAME OF REPRESENTATIVE	Greta Scholtes	POSITION	Principal	
ADDRESS	1400 Bell Street	CITY	Sacramento	ZIP 95825
PHONE (916) 971-7538	FAX (916) 971-7555	E-MAIL	greta.scholtes@sanjuan.edu	

NAME OF SCHOOL	ENCINA HIGH SCHOOL			
NAME OF REPRESENTATIVE	Melissa Wilson	POSITION	Athletic Director	
ADDRESS	1400 Bell Street	CITY	Sacramento	ZIP 95825
PHONE (916) 971-7538	FAX (916) 971-7555	E-MAIL	melissa.wilson@sanjuan.edu	

NAME OF SCHOOL	ENCINA HIGH SCHOOL		
NAME OF REPRESENTATIVE	Yassar Salman	POSITION	Vice Principal
ADDRESS	1400 Bell Street	CITY	Sacramento ZIP 95825
PHONE (916) 971-7538	FAX (916) 971-5408	E-MAIL	yassar.salman@sanjuan.edu

NAME OF SCHOOL	MESA VERDE HIGH SCHOOL		
NAME OF REPRESENTATIVE	Jennifer Petersen	POSITION	Principal
ADDRESS	7501 Carriage Drive	CITY	Citrus Heights ZIP 95621
PHONE (916) 971-5288	FAX (916) 971-5215	E-MAIL	jennifer.petersen@sanjuan.edu

NAME OF SCHOOL	MESA VERDE HIGH SCHOOL		
NAME OF REPRESENTATIVE	Travis Miller	POSITION	Athletic Director
ADDRESS	7501 Carriage Drive	CITY	Citrus Heights ZIP 95621
PHONE (916) 971-5288	FAX (916) 971-5215	E-MAIL	travis.miller@sanjuan.edu

NAME OF SCHOOL	MESA VERDE HIGH SCHOOL		
NAME OF REPRESENTATIVE	Brett Tujague	POSITION	Vice Principal
ADDRESS	7501 Carriage Drive	CITY	Citrus Heights ZIP 95621
PHONE (916) 971-5288	FAX (916) 971-5215	E-MAIL	btujague@sanjuan.edu

NAME OF SCHOOL	MIRA LOMA HIGH SCHOOL		
NAME OF REPRESENTATIVE	Carrie Jackson	POSITION	Principal
ADDRESS	4000 Edison Avenue	CITY	Sacramento ZIP 95825
PHONE (916) 971-7465	FAX (916) 971-7483	E-MAIL	carrie.jackson@sanjuan.edu

NAME OF SCHOOL MIRA LOMA HIGH SCHOOL

NAME OF REPRESENTATIVE Kate Dalizu POSITION Athletic Director

ADDRESS 4000 Edison Avenue CITY Sacramento ZIP 95825

PHONE (916) 971-7465 FAX (916) 971-7483 E-MAIL katherine.dalizu@sanjuan.edu

NAME OF SCHOOL MIRA LOMA HIGH SCHOOL

NAME OF REPRESENTATIVE Cindy Kent POSITION Vice Principal

ADDRESS 4000 Edison Avenue CITY Sacramento ZIP 95825

PHONE (916) 971-7465 FAX (916) 971-7483 E-MAIL cindy.kent@sanjuan.edu

NAME OF SCHOOL RIO AMERICANO HIGH SCHOOL

NAME OF REPRESENTATIVE Cliff Kelly POSITION Principal

ADDRESS 4540 American River Drive CITY Sacramento ZIP 95864

PHONE (916) 971-7494 FAX (916) 971-7513 E-MAIL Cliff.Kelly@sanjuan.edu

NAME OF SCHOOL RIO AMERICANO HIGH SCHOOL

NAME OF REPRESENTATIVE Bill Taylor POSITION Athletic Director

ADDRESS 4540 American River Drive CITY Sacramento ZIP 95864

PHONE (916) 971-7494 FAX (916) 971-7513 E-MAIL wtaylor@sanjuan.edu

NAME OF SCHOOL RIO AMERICANO HIGH SCHOOL

NAME OF REPRESENTATIVE Jennifer Dalton POSITION Vice Principal

ADDRESS 4540 American River Drive CITY Sacramento ZIP 95864

PHONE (916) 971-7494 FAX (916) 971-7513 E-MAIL jdalton@sanjuan.edu

NAME OF SCHOOL SAN JUAN HIGH SCHOOL

NAME OF REPRESENTATIVE David Levis POSITION Principal

ADDRESS 7551 Greenback Lane CITY Citrus Heights ZIP 95610

PHONE (916) 971-5112 FAX (916) 971-5111 E-MAIL dlevis@sanjuan.edu

NAME OF SCHOOL SAN JUAN HIGH SCHOOL

NAME OF REPRESENTATIVE Fred Bryant POSITION Athletic Director

ADDRESS 7551 Greenback Lane CITY Citrus Heights ZIP 95610

PHONE (916) 971-5112 FAX (916) 971-5111 E-MAIL freddie.bryant@sanjuan.edu

NAME OF SCHOOL SAN JUAN HIGH SCHOOL

NAME OF REPRESENTATIVE Sonia Rambo POSITION Vice Principal

ADDRESS 7551 Greenback Lane CITY Citrus Heights ZIP 95610

PHONE (916) 971-5113 FAX (916) 971-5111 E-MAIL Sonia.rambo@sanjuan.edu

If the designated representative is not available for a given league meeting, an alternate designee of the district governing board may be sent in his/her place. **NOTE:** League representatives from public schools and private schools must be designated representatives of the school's governing boards in order to be eligible to serve on the section and state governance bodies.

Superintendent's Name Melissa Bassanelli Signature _____

Address 3738 Walnut Avenue City Carmichael Zip 95608

Phone (916) 971-7104

PLEASE RETURN THIS FORM DIRECTLY TO THE CIF SECTION OFFICE.

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM: G.8

MEETING DATE: 09/08/2026

SUBJECT: Gann Appropriation Limits for 2025-2026 and 2026-2027

DEPARTMENT: Fiscal Services

ACTION REQUESTED:

The superintendent is recommending that the board adopt Resolution No. 4271, approving Gann Appropriation Limits for 2025-2026 and 2026-2027.

RATIONALE/BACKGROUND:

This limit on government spending, which became known as Gann Appropriation Limits or simply Gann Limits, applies not only to the state of California, but also to cities, counties, special districts, as well as to school districts and county offices of education (ref. Article XIII B of the State Constitution).

The base year of Gann Limit calculations was 1978-1979, the fiscal year before Proposition 4 was enacted. In each year since, a school agency's Gann Limit is increased for both inflation and population. Inflation for these purposes is currently the annual percentage change in California per capita personal income. For school agencies, change in ADA is used as a measurement of the change in population.

School agencies are required to perform Gann Limit calculations by the State Constitution.

In accordance with Education Code Section 42132, the board is required to adopt its Gann Appropriation Limits each year and send it to the Sacramento County Office of Education. As of June 30, 2026, the district is in compliance with its Gann Limit.

ATTACHMENT(S):

1. [Resolution No. 4271 Gann Limit](#)
2. [2025-26 Form GANN](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 08/31/2026

FISCAL IMPACT:

The Gann Limit calculations are presented below:

	GANN Limit	Appropriations Subject to Limit
2025-2026	\$ 361,731,451.49	\$ 361,731,451.49
2026-2027	\$ 376,524,133.64	

PREPARED BY: Joel Ryan, Chief Financial Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

Resolution No. 4271

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called “Gann Limits,” for public agencies, including school districts; and,

WHEREAS, the district must establish a revised Gann Limit for the 2025-2026 fiscal year and a projected Gann Limit for the 2026-2027 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law.

NOW, THEREFORE, BE IT RESOLVED that this board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2025-2026 and 2026-2027 fiscal years are made in accordance with applicable constitutional and statutory law; and,

BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the budget for the 2025-2026 and 2026-2027 fiscal years do not exceed the limitations imposed by Proposition 4; and,

BE IT FURTHER RESOLVED that the superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

APPROVED, PASSED, AND ADOPTED by the Governing Board of the San Juan Unified School District this 8th day of September, 2026, by the following vote:

AYES:	_____	_____
		Tanya Kravchuk, President

NOES:	_____	_____
		Manuel Perez, Vice President

ABSTAIN:	_____	_____
		Nick Bloise, Clerk

Zima Creason, Member

_____	_____
Melissa Bassanelli, Executive Secretary	Pam Costa, Member

Ben Avey, Member

Vacant, Member

Board of Education
San Juan Unified School District
Sacramento County, California

	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)	337,852,079.99		337,852,079.99			361,731,451.49
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	36,731.97		36,731.97			36,947.79
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)	36,686.48		36,686.48	36,394.01		36,394.01
2. Total Charter Schools ADA (Form A, Line C9)	261.31		261.31	250.00		250.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			36,947.79			36,644.01
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)	774,694.64		774,694.64	771,970.00		771,970.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	124,364,402.35		124,364,402.35	124,083,757.00		124,083,757.00
5. Unsecured Roll Taxes (Object 8042)	4,790,349.96		4,790,349.96	4,274,261.00		4,274,261.00
6. Prior Years' Taxes (Object 8043)	675,018.43		675,018.43	1,009,178.00		1,009,178.00
7. Supplemental Taxes (Object 8044)	2,029,725.27		2,029,725.27	3,135,028.00		3,135,028.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	22,571,772.07		22,571,772.07	21,757,832.00		21,757,832.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	3,288.08		3,288.08	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	422,338.65		422,338.65	320,412.00		320,412.00
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)	155,631,589.45	0.00	155,631,589.45	155,352,438.00	0.00	155,352,438.00
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)	155,631,589.45	0.00	155,631,589.45	155,352,438.00	0.00	155,352,438.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			6,263,385.00			6,553,625.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	22,008,315.00		22,008,315.00	22,624,714.00		22,624,714.00
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)	22,008,315.00	0.00	28,271,700.00	22,624,714.00	0.00	29,178,339.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	396,017,518.00		396,017,518.00	417,165,411.00		417,165,411.00
25. LCFF State Aid - Prior Years (Object 8019)	11,159.00		11,159.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	396,028,677.00	0.00	396,028,677.00	417,165,411.00	0.00	417,165,411.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	731,630,265.72		731,630,265.72	740,769,589.00		740,769,589.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	10,204,332.19		10,204,332.19	7,036,000.00		7,036,000.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
D. APPROPRIATIONS LIMIT CALCULATIONS	2025-26 Actual			2026-27 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			337,852,079.99			361,731,451.49
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0059			0.9918
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			361,731,451.49			376,524,133.64
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			155,631,589.45			155,352,438.00
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)			4,433,734.80			4,397,281.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			234,371,562.04			250,350,034.64
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			234,371,562.04			250,350,034.64
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])			5,516,466.11			3,890,407.42
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			161,148,055.56			159,242,845.42
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)			228,855,095.93			246,459,627.22
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			161,148,055.56			
b. State Subventions (Line D8)			228,855,095.93			
c. Less: Excluded Appropriations (Line C23)			28,271,700.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			361,731,451.49			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			361,731,451.49			376,524,133.64
12. Appropriations Subject to the Limit (Line D9d)			361,731,451.49			

SUBJECT: Summer Learning Update (Schnepp/Townsend-Snider) - 7:25 p.m.

DEPARTMENT: Teaching and Learning

ACTION REQUESTED:

Report: The superintendent is recommending that the board hear a report on summer 2026 learning opportunities for students.

RATIONALE/BACKGROUND:

The purpose of this report is to provide an update on the district's 2026 summer learning programs and the opportunities provided to TK-12th grade students. The presentation will highlight the extensive planning, implementation, and impact of summer learning, including the intentional coordination and preparation that supported program delivery, the range of learning experiences offered to students, and evidence of student participation, engagement, and outcomes.

2026 summer programming included special education, credit recovery, academic enrichment, expanded learning, and readiness opportunities designed to respond to the diverse needs and interests of students. In collaboration with school sites, district departments, staff, and community partners, these programs provided students with engaging learning experiences while extending opportunities for academic growth, connection, and support beyond the traditional school year.

ATTACHMENT(S):

1. [Presentation](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 08/31/2026

FISCAL IMPACT:

Summer 2026 Budget: \$3,579,879

Funding Sources: LCFF, Title 1, Expanded Learning Opportunities-Program (ELO-P), fee collection

PREPARED BY:

Kristan Schnepp, Assistant Superintendent, Secondary Education & Programs
Amberlee Townsend-Snider, Asst. Superintendent, Elementary Education & Programs

APPROVED BY:

Timothy C. Dale, Ed.D., Deputy Superintendent, Schools and Student Support
Melissa Bassanelli, Superintendent of Schools



Board of Education

2026 Summer Learning

September 8, 2026

1



From
preparation to
possibility



2

From preparation to possibility

PLANNING



Planning begins in January

- Districtwide Matrix collaboration with:
 - Division of Teaching and Learning
 - Human Resources
 - Technology Services
 - Nutrition Services
 - Transportation
 - Maintenance and Operations
 - Communication
- Each summer program:
 - Develops an advertising/promotion plan to inform students and community
 - Works with Human Resources to recruit and hire staff
 - Communicates with family and community
 - Implements programs across multiple locations

3

Extended School Year Implementation

Special Education students (TK-Adult) participated in 19 days of school.

Focus on maintenance of skills in ELA, Math, Social Skills and Behavior

Related services in students' IEPs were provided (ie speech, nursing, behavior support, transportation)



4

Extended School Year



Impact

676 Students participated across 9 campuses

Relationships were quickly established

Safe and nurturing environments

Specialized equipment and technology were transported timely to assure student access

Focus on students' individualized goals

5

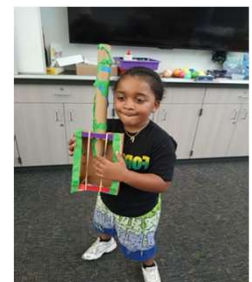
Bridges and Discovery Club

Implementation

Coordinated use of facilities, enrollment, staffing, schedules, safety procedures, and family communication.

Planned for meal and snack services, consistent routines, and strong relationships with staff to support students' academic, social-emotional, and physical well-being.

Supported the development of purposeful, engaging, and age-appropriate programming aligned with program goals, learning outcomes and student needs.



6

Bridges and Discovery Club



Impact

Growth beyond academics: Foster confidence, creativity, independence, teamwork, and problem-solving skills.

Relationships and belonging: Encourage friendships, connections, and sense of community.

Positive experiences: Provide opportunities to explore, grow, and create lasting memories while providing families with safe, high-quality summer programming.

Students Served:

Bridges:

1,063 students TK-8th grade across 18 school sites

Discovery Club:

1,189 students TK-6th grade across 42 classrooms

7

Camp Winthers

Implementation

Provided five weeks of five-day, four-night sleepaway camps for students ages 9–13, creating an immersive outdoor learning experience

FACE Family Camp Weekend and weekend retreats

Youth leadership development high school students employed as camp counselors



8

Camp Winthers



Impact

Built independence, responsibility, and confidence

Strengthened friendships and social skills

Expanded skills and interests

Challenge older campers and **created** a leadership pathways

Approximately 1000 students participated in the various camp offerings during the summer

9

Newcomer High School Program

Implementation

Developed new program to support high school students

Targeted recruitment

- 2 years or less in country

Primary language support in each class

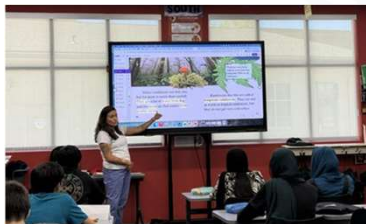
Engaging curriculum using integrated strategies

- Civics
- Math
- Science
- English Language Development



10

Newcomer High School Program



Impact

100 students participated

5 credits for rising 10th graders

Each student received a backpack and supplies

Hands on science and math classes

Civics class focused on the basics of United States government

Located at Arcade Middle School

11

Implementation

Offered nine-day program at six sites

Targeted student recruitment

- Incoming TK/Kinder
- Priority to limited preschool and limited English

Educational Practitioner Design

Scholastic Literary Camp

- learning through structured play
- routines and procedures

Scheduled immediately before 1st day of school

Camp Kinder



12

Camp Kinder



Impact

120 young learners participated

Enabled students to adjust to the school environment

Established relationships with staff and peers

Prioritized school routines

- Encouraged parent engagement
- Fostered academic english acquisition

13

Camp Invention - Title I Program

Implementation

Targeted student recruitment:

- Student conferences
- Data analysis
- Teacher recommendation
- English proficiency
- School and district website

High school student interns

Program ran for 19 days at 14 sites

Professional learning for all teachers



Learning through Invention - arts, science, creativity and social interactions

Projects designed by National Inventors Hall of Fame:

- Arts Attack
- Sami's Circuit: Movement and Motivational
- Parent Showcase

14

Camp Invention



Impact

Summer Student Scholars & Interns

More than 1,600 students participated as student inventors at 14 Title I sites

140 high school students served as paid interns

Internships were open to students in grades 10–12 through an application process

- Reclassified English Learners and students with IEPs were encouraged to apply

Pre and post program metrics will be developed to better evaluate student growth and program impact

15

K-8 Enrichment Programs



Implementation

Publicity & Outreach: Promoted through district communications, school sites, district website, summer catalog, and social media.

Staffing: Approximately 140 staff members supported the program at 7 sites, including teachers, classified staff, administrators, and one coordinator.

Community Partnerships: Bridges provided after-school supervision and support - District Nutrition Services provided meals for participating students.

16

K-8 Enrichment Programs

Impact



598 students participated in hands-on enrichment experiences designed to inspire curiosity and creativity

Students developed collaboration, communication, critical thinking, and problem-solving skills

Summer Enrichment helped students stay connected to their schools, peers, and learning communities

High-interest courses such as cooking, ceramics, sports camp, theatre, and engineering/STEM filled quickly, demonstrating strong student interest

17

High School Credit Recovery

Seat Based

Number of students: 1,431

Courses Completed: 1,134

Credits Earned: 5,670

Location: Del Campo High School

- Number of certificated staff: 54
- Number of classified staff: 11

Independent Study

Number of students: 670

Courses completed: 505

Credits earned: 2,525

Location: Will Rogers Middle School

- Number of certificated staff: 12
- Number of classified staff: 1

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High School Summer Internships



Sponsoring Business Partners:

Kaiser Permanente
SMUD
UC Davis Medical Center
Sierra-Sacramento Valley Medical
Society
Heavy Metal Experience

Impact and Reach:

Number of students: 36
Elective Credits earned: 240



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Questions



**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM: I.2

MEETING DATE: 09/08/2026

SUBJECT: New Board Policy 6173.1 Foster Youth (Oaxaca) - 7:45 p.m.

DEPARTMENT: Teaching and Learning

ACTION REQUESTED:

Discussion: The superintendent is recommending that the board discuss the proposed new Board Policy 6173.1 Foster Youth. Action anticipated: 09/22/2026.

RATIONALE/BACKGROUND:

The proposed new Board Policy 6173.1 Foster Youth is intended to ensure alignment with current state and federal requirements related to the educational rights and protections of foster youth. The policy clarifies district responsibilities regarding educational stability, enrollment, records transfer, school placement considerations, educational rights holders, and coordination with child welfare agencies and educational partners.

The new policy also supports the district's commitment to improving educational access, continuity, and outcomes for students in foster care by ensuring policies reflect current legal guidance and operational practices.

ATTACHMENT(S):

1. [Proposed New Board Policy 6173.1 Foster Youth](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 08/10/2026, 08/24/2026, 08/31/2026

FISCAL IMPACT:

N/A

PREPARED BY: Crista Koch, Director. Equity and Student Achievement

APPROVED BY: F.J. "Harvey" Oaxaca, Ed.D., Assistant Superintendent, Educational Services
Timothy C. Dale, Ed.D., Deputy Superintendent, Schools and Student Support
Melissa Bassanelli, Superintendent of Schools

Board Policy 6173.1 : Education for Foster Youth

Status: New

Original Adopted Date: | Last Revised Date: | Last Reviewed Date:

The Governing Board recognizes that foster youth may face significant barriers to achieving academic success due to their family circumstances, disruption to their educational program, and their emotional, social, and other health needs that may be addressed with the provision of a safe, positive learning environment that is free from discrimination and harassment and that promotes students' self-esteem and academic achievement. (Education Code 48853, 48853.5)

The Superintendent or designee shall provide foster youth with full access to the district's educational program and implement strategies necessary for the improvement of the academic achievement of foster youth. Additionally, as identified in the district's local control and accountability plan (LCAP), the Superintendent or designee shall develop strategies to build a foster youth's feeling of connectedness with school, including, but not limited to, strategies that promote positive discipline and conflict resolution, the development of resiliency and interpersonal skills, and the involvement of foster parents, group home administrators, and/or other caretakers in school programs and activities. (Education Code 48853, 48853.5)

The Superintendent or designee shall ensure that placement decisions for foster youth are based on the students' best interests as defined in law and as specified in the accompanying administrative regulation. The Superintendent or designee shall designate a staff person as the district liaison for foster youth to help facilitate the enrollment, placement, and transfer of foster youth. (Education Code 48853, 48853.5)

The Superintendent or designee and district liaison shall ensure that all appropriate staff, receive training on the enrollment, placement, and transfer of foster youth and other related rights. The Superintendent or designee shall designate an administrator as the district liaison for foster youth to ensure compliance with applicable laws and to serve as the primary point of contact.-(Education Code 48853.5)

To address the needs of foster youth and help ensure the maximum utilization of available funds, the Superintendent or designee shall collaborate with local agencies and officials including, but not limited to, the county placing agency, social services, probation officers, and juvenile court officers. The Superintendent or designee shall explore the feasibility of entering into agreements with these groups to coordinate services and protect the rights of foster youth. (Education Code 48853.5)

At least annually and in accordance with the established timelines, the Superintendent or designee shall report to the Board on the outcomes for foster youth regarding the goals and specific actions identified in the LCAP, including, but not limited to, school attendance, student achievement test results, promotion and retention rates by grade level, graduation rates, and suspension/expulsion rates. As necessary, evaluation data shall be used to determine and recommend revisions to the LCAP for improving or increasing services for foster youth. (Education Code 52060)

The district shall ensure that foster youth receive ongoing case management and individualized support, including coordination of academic, behavioral, and social-emotional services, to promote educational stability and improved student outcomes. (Education Code 48853.5)

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM: I.3

MEETING DATE: 09/08/2026

SUBJECT: 2025-2026 Unaudited Actuals and 2026-2027 Budget Revisions - 7:50 p.m.

DEPARTMENT: Fiscal Services

ACTION REQUESTED:

Action: The superintendent is recommending that the board accept the 2025-2026 unaudited actuals and approve revisions to the San Juan Unified School District's 2026-2027 budget.

RATIONALE/BACKGROUND:

This document reflects the unaudited actuals for the 2025-2026 fiscal year and revisions to the 2026-2027 budget. Revisions to the district budget align with the Local Control and Accountability Plan (LCAP) goals and the actions. They are necessitated by operational decisions, fluctuations in personnel costs (salary, benefits, payroll), and changes in school site School Plan for Student Achievement (SPSA) goals and expenditures.

The 2025-2026 Unaudited Actuals will be sent to the Sacramento County Office of Education.

ATTACHMENT(S):

1. [Presentation](#)
2. [25-26 Unaudited Actuals with 2026-27 Revised Budget](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

2025-2026 Budget Hearing and Adoption: 06/24/2025
2024-2025 Unaudited Actuals and 2025-2026 Budget Revisions: 09/09/2025
2025-2026 First Interim Report: 12/16/2025
2025-2026 Second Interim Report: 03/10/2026
2026-2027 Budget Hearing and Adoption: 06/23/2026
Superintendent's Cabinet: 08/31/2026

FISCAL IMPACT:

N/A

PREPARED BY: Laura Lilley, Director, Fiscal Services
Joel Ryan, Chief Financial Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools



San Juan Unified School District

2025-26 Unaudited Actuals & 2026-27 Revised Budget

SEPTEMBER 8, 2026

1

What are Unaudited Actuals?



- District prepared year-end financial statements for the period July 1, 2025 – June 30, 2026.
- This report presents “unaudited actuals” because it is completed before the annual independent audit. Auditors will review these results and issue the official audit report in December.
- Must be approved by the Governing Board and submitted to the County Superintendent of Schools by September 15 each year.
 - + California Education Code section 42100 requirement



2025-26 Unaudited Actuals 2

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2025-26 General Fund Summary (Unrestricted)



Unrestricted Fund Summary	Estimated Actuals	Unaudited Actuals	Difference
Total Revenues and Other Financing Sources	534,546,757	535,716,858	1,170,101
Total Expenditures and Other Financing Uses	584,982,709	575,564,725	(9,417,984)
Increase/(Decrease) Fund Balance	(50,435,952)	(39,847,868)	10,588,084
Beginning Fund Balance	198,574,468	198,574,468	0
Ending Fund Balance	148,138,516	158,726,600	10,588,084

2025-26 Unaudited Actuals 3

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2025-26 General Fund Summary (Combined)



Combined (Restricted+Unrestricted)	Estimated Actuals	Unaudited Actuals	Difference
Total Revenues and Other Financing Sources	729,592,457	727,604,743	(1,987,714)
Total Expenditures and Other Financing Uses	774,744,977	759,155,924	(15,589,053)
Increase/(Decrease) Fund Balance	(45,152,520)	(31,551,182)	13,601,338
Beginning Fund Balance	283,016,195	283,016,195	0
Ending Fund Balance	237,863,675	251,465,014	13,601,338

2025-26 Unaudited Actuals 4

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2025-26 Unrestricted Revenues



Unrestricted Revenues	2025-26 Estimated Actuals	2025-26 Unaudited Actuals	Difference
LCFF	\$ 508,924,136	\$ 508,938,314	\$ 14,178
Federal Revenue	\$ -	\$ -	\$ -
State Revenue	\$ 11,508,545	\$ 11,564,272	\$ 55,727
Local Revenue	\$ 14,110,576	\$ 15,144,812	\$ 1,034,236
Total Revenue	\$ 534,543,257	\$ 535,647,398	\$ 1,104,141

2025-26 Unaudited Actuals 5

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2025-26 Restricted Revenues

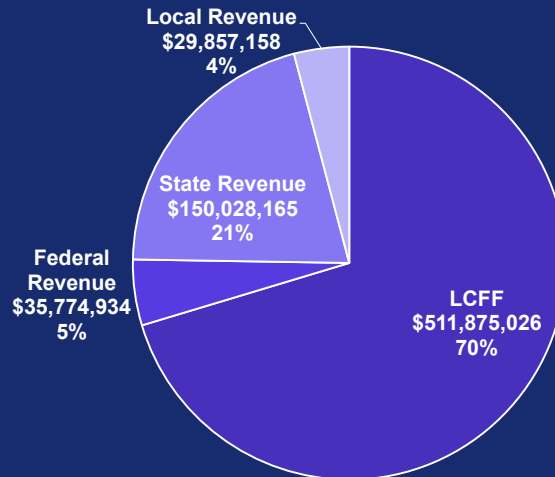


Restricted Revenues	2025-26 Estimated Actuals	2025-26 Unaudited Actuals	Difference
LCFF	\$ 2,814,327	\$ 2,936,712	\$ 122,385
Federal Revenue	\$ 37,973,644	\$ 35,774,934	\$(2,198,710)
State Revenue	\$ 139,840,932	\$ 138,463,893	\$(1,377,039)
Local Revenue	\$ 13,574,886	\$ 14,712,346	\$ 1,137,460
Total Revenue	\$ 194,203,789	\$ 191,887,885	\$(2,315,904)

2025-26 Unaudited Actuals 6

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2025-26 Combined General Fund Revenues



2025-26 Unaudited Actuals

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2025-26 Unrestricted Expenditures



Unrestricted Expenditures	2025-26 Estimated Actuals	2025-26 Unaudited Actuals	Difference
Certificated Salaries	\$ 226,997,725	\$ 227,452,874	\$ 455,149
Classified Salaries	\$ 68,717,603	\$ 67,873,712	\$ (843,891)
Benefits	\$ 136,561,901	\$ 134,892,880	\$ (1,669,021)
Books & Supplies	\$ 11,812,098	\$ 11,053,343	\$ (758,755)
Services & Other Operating	\$ 36,712,142	\$ 33,362,144	\$ (3,349,998)
Capital Outlay	\$ 2,276,008	\$ 2,383,758	\$ 107,750
Other Outgoing/ Transfer of Indirect	\$ (6,805,599)	\$ (6,522,598)	\$ 283,001
Total Expenditures	\$ 476,271,878	\$ 470,496,112	\$ (5,775,766)

2025-26 Unaudited Actuals

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2025-26 Restricted Expenditures

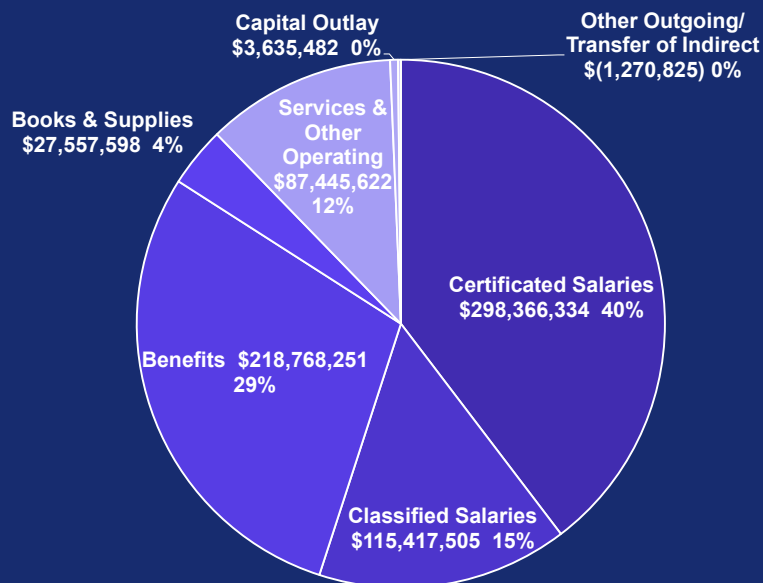


Restricted Expenditures	2025-26 Estimated Actuals	2025-26 Unaudited Actuals	Difference
Certificated Salaries	\$ 74,244,159	\$ 70,913,460	\$ (3,330,699)
Classified Salaries	\$ 47,323,609	\$ 47,543,793	\$ 220,184
Benefits	\$ 84,845,666	\$ 83,875,371	\$ (970,295)
Books & Supplies	\$ 21,443,775	\$ 16,504,256	\$ (4,939,519)
Services & Other Operating	\$ 56,610,783	\$ 54,083,477	\$ (2,527,306)
Capital Outlay	\$ 1,307,649	\$ 1,251,724	\$ (55,925)
Other Outgoing/ Transfer of Indirect	\$ 5,602,924	\$ 5,251,774	\$ (351,150)
Total Expenditures	\$ 291,378,565	\$ 279,423,854	\$ (11,954,711)

2025-26 Unaudited Actuals 9

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2025-26 Combined General Fund Expenditures



2025-26 Unaudited Actuals 10

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2025-26 Components of Ending Fund Balance



Components of Ending Fund Balance	Estimated Actuals	Unaudited Actuals	Difference
Ending Fund Balance	237,863,676	251,465,014	13,601,338
Non-Spendable	2,980,704	2,998,581	17,877
Restricted	89,725,160	92,738,414	3,013,254
Commitments	29,285,827	29,285,827	0
Assignments	7,010,179	9,613,716	2,603,537
Reserve for Economic Uncertainty	15,494,900	15,183,118	(311,782)
Unassigned	93,366,906	101,645,358	8,278,452

2025-26 Unaudited Actuals 11

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2025-26 Committed & Assigned Funds



Commitments and Assignments	Estimated Actuals	Unaudited Actuals	Difference
Commitments	29,285,827	29,285,827	0
Bus Replacement Plan	8,676,267	8,676,267	0
Technology Device Refresh and Enhancements	5,215,593	5,215,593	0
Textbook Adoptions	10,000,000	10,000,000	0
Carryover of Unspent Supp/Conc	5,393,967	5,393,967	0
Assignments	7,010,179	9,613,716	2,603,537
ERP Implementation	694,414	697,914	3,500
Excess Bus Replacement Plan	233,448	233,448	0
Excess Textbook Adoptions	2,360,344	2,360,344	0
Unrestricted Lottery	0	16,594	16,594
Additional Unspent Supp/Conc	3,721,973	6,305,416	2,583,443

2025-26 Unaudited Actuals 12

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2026-27 General Fund Summary (Unrestricted)



Unrestricted Fund Summary	Adopted Budget (June 2026)	Revised Budget (September 2026)	Difference
Total Revenues and Other Financing Sources	552,927,930	552,927,930	0
Total Expenditures and Other Financing Uses	571,858,064	571,858,064	0
Increase/(Decrease) Fund Balance	(18,930,134)	(18,930,134)	0
Beginning Fund Balance	148,138,516	158,726,600	10,588,084
Ending Fund Balance	129,208,382	139,796,466	10,588,084

The **\$10.6 million** improvement comes entirely from the higher beginning balance.

The **\$18.9 million deficit remains**; revenue and expenditure assumptions are unchanged.

2025-26 Unaudited Actuals 13

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Other Considerations



- Fund balance cannot sustain ongoing commitments
 - Provides a buffer for short-term deficits and economic uncertainty
- Enrollment is declining faster than projected
 - Adopted budget: **317** fewer students
 - Day 8 snapshot: approximately **1,200** fewer students year-over-year
- Rising special education costs continue to impact the budget
- 2026–27 bargaining is in progress
- Budget right-sizing for 2027–28 and beyond is underway

2025-26 Unaudited Actuals 14

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Next Steps

- Revise budget assumptions to align with the latest enrollment and other factors
- Support completion of the independent audit report.
- Present the First Interim report in December.
- Declining enrollment public hearing in December.

2025-26 Unaudited Actuals 15

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Recommended Action



STAFF RECOMMENDATION

District staff recommend that the Board of Trustees approve the 2025-26 Unaudited Actuals report.

Special thanks to the Fiscal Services team for executing the year-end financial statement preparation.

2025-26 Unaudited Actuals 16

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San Juan Unified School District

2025-26 Unaudited Actuals with 2026-27 Revised Budget

Presented to the Board of Education
September 8, 2026



3738 Walnut Avenue
Carmichael, CA 95608
www.sanjuan.edu

SAN JUAN UNIFIED SCHOOL DISTRICT
2025-26 Unaudited Actuals and 2026-27 Budget
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GOVERNANCE BOARD



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Member



Nick Bloise
Member



Pam Costa
Member



Zima Creason
Member



Tanya Kravchuk
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Administrative Assistant

Entire Fiscal Services Staff

OVERVIEW AND INTRODUCTION

FINANCIAL OVERVIEW

The San Juan Unified School District financial status is comprised of three major components: (1) Fund Balance (Ending and Beginning Balance); (2) Revenues; and (3) Expenditures. This document reflects unaudited actual figures for 2025-26, and the revised budget for 2026-27. Multi-year projections for 2027-28 and 2028-29 will be published with the First Interim Report in December.

MISSION

We partner with our San Juan Unified community in setting high expectations for academic achievement rooted in equity and unity to create supportive learning experiences in which all students, families and staff can excel and thrive.

CORE VALUES

- **Belonging**
We create a community that cultivates welcoming and inclusive environments with genuine respect for our diversity of cultures, identities and abilities.
- **Relevance**
We design experiences and environments where each learner can explore and apply skills and knowledge that align with evolving careers and workplaces.
- **Voice**
We honor and affirm all voices of our school community and encourage them to share their perspectives to help improve and shape what we do and how we do it.
- **Social and Emotional Intelligence**
We build a culture that teaches, models and applies social and emotional intelligence in all interactions with each other.
- **Resilience**
We create nurturing schools and programs that inspire each learner to continue to persevere, gain strength and develop the confidence to excel beyond challenges.
- **Championing**
We support and advocate for those in our San Juan Unified community who are disproportionately impacted or marginalized by circumstances beyond their control.
- **Innovation**
We embrace and encourage creative thinking and learning environments that transform ideas into actionable solutions.

CORE COMMITMENTS

- Prioritize resources to close opportunity gaps, improve teaching and learning, recruit and retain high-quality employees and help all students reach their potential.
- Provide sound fiscal stewardship of community resources.
- Build trust by sharing useful, transparent fiscal information.
- Adopt a budget that consistently balances ongoing revenues and expenditures to avoid a structural deficit.

SIGNIFICANT CHANGES SINCE BUDGET ADOPTION

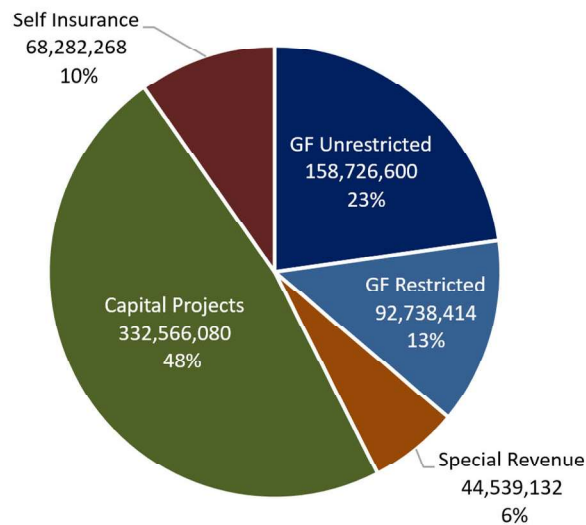
No revisions have been made to the 2026-27 budget since its adoption. The major impacts on the District's unrestricted budget—including the 4.31% funded COLA, consisting of the statutory COLA and an additional state augmentation, as well as a significant increase in special education funding—were incorporated into the 2026-27 Adopted Budget. Additional one-time restricted revenues were not included in the Adopted Budget and will be reflected in the First Interim Report in December 2026.

2025-26 UNAUDITED ACTUALS

ALL FUNDS

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/ (Deficit)	Ending Balance
Supplemental/Concentration Base / Other	28,988,918	75,686,079	92,972,507	(3,106)	(17,289,535)	11,699,383
Total Unrestricted	169,585,550	459,961,320	377,523,605	(104,996,048)	(22,558,333)	147,027,217
Total Restricted	198,574,468	535,647,398	470,496,112	(104,999,154)	(39,847,868)	158,726,600
GENERAL FUND	84,441,728	191,887,885	279,423,854	95,832,655	8,296,686	92,738,414
ASB	283,016,195	727,535,283	749,919,967	(9,166,498)	(31,551,182)	251,465,014
Charter Schools	2,775,108	3,290,318	3,116,011	0	174,307	2,949,416
SPED (SELPA)	1,292,316	4,094,982	3,450,050	(316,496)	328,437	1,620,753
Adult Education	0	919,984	919,290	0	694	694
Child Development	2,395,972	4,849,277	4,917,653	0	(68,376)	2,327,596
Cafeteria	13,236,482	26,461,076	31,439,429	5,031,636	53,283	13,289,765
Deferred Maintenance	22,595,587	26,179,786	26,647,209	2,204,322	1,736,899	24,332,487
SPECIAL REVENUE	3,964,199	122,135	6,067,912	2,000,000	(3,945,777)	18,422
Building	46,259,665	65,917,558	76,557,554	8,919,462	(1,720,534)	44,539,132
Capital Facilities	60,419,983	13,383,131	82,065,868	224,035,787	155,353,050	215,773,033
County School Facilities	8,678,593	2,030,708	48,292	0	1,982,416	10,661,009
Bond Interest Redemption	0	18,642,791	0	(18,642,791)	0	0
CAPITAL PROJECTS	96,812,360	90,407,767	103,170,225	22,082,136	9,319,678	106,132,038
SELF INSURANCE	165,910,935	124,464,397	185,284,385	227,475,132	166,655,145	332,566,080
TOTAL	57,750,757	30,652,931	20,055,460	(65,959)	10,531,511	68,282,268

Ending Balance



2025-26 UNAUDITED ACTUALS

UNRESTRICTED GENERAL FUND

	Adopted Budget	1st Interim	2nd Interim	Estimated Actuals	Unaudited Actuals
Revenues	530,067,513	531,330,092	533,874,024	534,543,257	535,647,398
Expenses					
Salaries/Benefits	441,396,789	440,442,930	437,466,885	432,277,229	430,219,466
Other Expenditures	42,186,475	51,914,960	52,408,348	43,994,649	40,276,646
Total Expenses	483,583,264	492,357,890	489,875,233	476,271,878	470,496,112
Other Financing	(98,932,535)	(108,355,763)	(108,733,439)	(108,707,331)	(104,999,154)
Surplus/(Deficit)	(52,448,286)	(69,383,561)	(64,734,648)	(50,435,952)	(39,847,868)
Beginning Balance	179,895,951	198,574,468	198,574,468	198,574,468	198,574,468
Ending Balance	127,447,665	129,190,907	133,839,820	148,138,516	158,726,600
Non-Spendable	297,094	322,603	322,603	2,980,704	2,998,581
Commitments	19,158,206	25,063,175	27,710,975	29,285,827	29,285,827
Assigned	13,314,030	10,699,414	1,613,355	7,010,179	9,613,716
Reserve for Economic Uncertainty	15,130,317	15,899,071	15,942,227	15,494,900	15,183,118
Unassigned	79,548,019	77,206,644	88,250,660	93,366,906	101,645,358

UNRESTRICTED WITH SUPPLEMENTAL/CONCENTRATION BREAKOUT

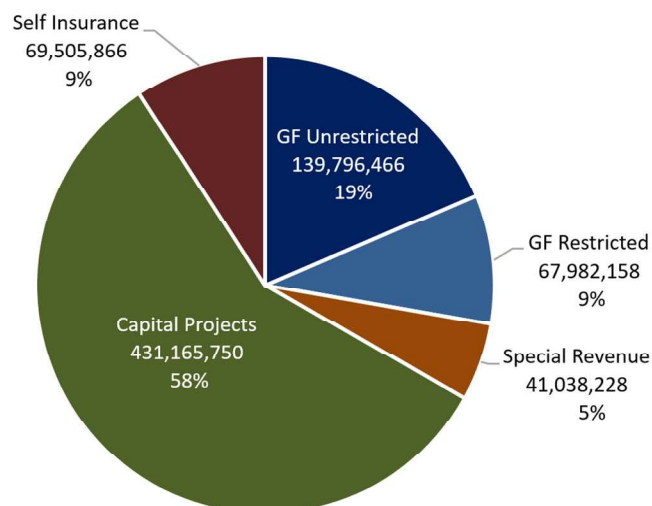
	25-26 Adopted Budget			25-26 Unaudited Actuals		
	Supplemental/ Concentration	Base/ All Other	Total	Supplemental/ Concentration	Base/ All Other	Total
Revenues	75,108,473	454,959,040	530,067,513	75,686,079	459,961,320	535,647,398
Expenses						
Salaries/Benefits	80,259,723	361,137,066	441,396,789	77,956,201	352,263,265	430,219,466
Other Expenditures	18,443,701	23,742,774	42,186,475	15,016,306	25,260,340	40,276,646
Total Expenses	98,703,424	384,879,840	483,583,264	92,972,507	377,523,605	470,496,112
Other Financing	0	(98,932,535)	(98,932,535)	(3,106)	(104,996,048)	(104,999,154)
Surplus/(Deficit)	(23,594,951)	(28,853,335)	(52,448,286)	(17,289,535)	(22,558,333)	(39,847,868)
Beginning Balance	26,403,318	153,492,633	179,895,951	28,988,918	169,585,550	198,574,468
Ending Balance	2,808,367	124,639,298	127,447,665	11,699,383	147,027,217	158,726,600
Assigned/Committed	2,808,367	45,091,280	47,899,646	11,699,383	45,381,859	57,081,243
Unassigned		79,548,018	79,548,018		101,645,358	101,645,358

2026-27 REVISED BUDGET

ALL FUNDS

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/ (Deficit)	Ending Balance
Supplemental/Concentration	11,699,383	80,969,642	85,629,356	0	(4,659,714)	7,039,669
Base / Other	147,027,217	471,958,288	386,942,603	(99,286,105)	(14,270,420)	132,756,797
Total Unrestricted	158,726,600	552,927,930	472,571,959	(99,286,105)	(18,930,134)	139,796,466
Total Restricted	92,738,414	183,843,639	300,702,055	92,102,160	(24,756,256)	67,982,158
GENERAL FUND	251,465,014	736,771,569	773,274,014	(7,183,945)	(43,686,390)	207,778,624
ASB	2,949,416	2,400,000	2,400,000	0	0	2,949,416
Charter Schools	1,620,753	3,998,020	3,615,583	(331,660)	50,777	1,671,530
SPED (SELPA)	694	1,390,919	1,390,919	0	0	694
Adult Education	2,327,596	4,888,861	5,113,627	0	(224,766)	2,102,830
Child Development	13,289,765	25,225,279	32,200,574	4,891,320	(2,083,975)	11,205,790
Cafeteria	24,332,487	27,612,214	31,147,779	2,292,625	(1,242,940)	23,089,547
Deferred Maintenance	18,422	0	0	0	0	18,422
SPECIAL REVENUE	44,539,132	65,515,293	75,868,482	6,852,285	(3,500,904)	41,038,228
Building	215,773,033	9,800,453	5,168,938	100,411,660	105,043,175	320,816,208
Capital Facilities	10,661,009	1,375,000	64,650	0	1,310,350	11,971,359
County School Facilities	0	0	0	0	0	0
Bond Interest Redemption	106,132,038	81,363,479	89,117,333	0	(7,753,854)	98,378,184
CAPITAL PROJECTS	332,566,080	92,538,932	94,350,921	100,411,660	98,599,671	431,165,750
SELF INSURANCE	68,282,268	25,095,745	23,872,147	0	1,223,598	69,505,866
TOTAL	696,852,494	919,921,539	967,365,564	100,080,000	52,635,975	749,488,468

Ending Balance



2026-27 REVISED BUDGET

UNRESTRICTED GENERAL FUND

	Adopted Budget	Revised Budget	1st Interim	2nd Interim	Estimated Actuals	Unaudited Actuals
Revenues	552,927,930	552,927,930				
Expenses						
Salaries/Benefits	432,621,314	432,621,314				
Other Expenditures	39,950,645	39,950,645				
Total Expenses	472,571,959	472,571,959				
Other Financing	(99,286,105)	(99,286,105)				
Surplus/(Deficit)	(18,930,134)	(18,930,134)				
Beginning Balance	148,138,516	158,726,600				
Ending Balance	129,208,382	139,796,466				
Non-Spendable	322,603	322,603				
Commitments	25,598,046	25,598,046				
Assigned	694,414	3,281,357				
Reserve for Economic Uncertainty	15,609,159	15,609,159				
Unassigned	86,984,160	94,985,301				

UNRESTRICTED WITH SUPPLEMENTAL/CONCENTRATION BREAKOUT

	26-27 Adopted Budget			26-27 Revised Budget		
	Supplemental/ Concentration	Base/ All Other	Total	Supplemental/ Concentration	Base/ All Other	Total
Revenues	80,969,642	471,958,288	552,927,930	80,969,642	471,958,288	552,927,930
Expenses						
Salaries/Benefits	71,840,792	360,780,522	432,621,314	71,840,792	360,780,522	432,621,314
Other Expenditures	13,788,564	26,162,081	39,950,645	13,788,564	26,162,081	39,950,645
Total Expenses	85,629,356	386,942,603	472,571,959	85,629,356	386,942,603	472,571,959
Other Financing	0	(99,286,105)	(99,286,105)	0	(99,286,105)	(99,286,105)
Surplus/(Deficit)	(4,659,714)	(14,270,420)	(18,930,134)	(4,659,714)	(14,270,420)	(18,930,134)
Beginning Balance	9,115,940	139,022,576	148,138,516	11,699,383	147,027,217	158,726,600
Ending Balance	4,456,226	124,752,156	129,208,382	7,039,669	132,756,797	139,796,466
Assigned/Committed	4,456,226	37,767,996	42,224,222	7,039,669	37,771,496	44,811,165
Unassigned		86,984,160	86,984,160		94,985,301	94,985,301

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Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	508,938,314.33	2,936,712.00	511,875,026.33	529,558,667.00	2,814,327.00	532,372,994.00	4.0%
2) Federal Revenue		8100-8299	0.00	35,774,933.62	35,774,933.62	0.00	38,928,940.00	38,928,940.00	8.8%
3) Other State Revenue		8300-8599	11,564,271.82	138,463,893.26	150,028,165.08	12,605,097.00	136,419,483.00	149,024,580.00	-0.7%
4) Other Local Revenue		8600-8799	15,144,812.30	14,712,345.97	29,857,158.27	10,764,166.00	5,680,889.00	16,445,055.00	-44.9%
5) TOTAL, REVENUES			535,647,398.45	191,887,884.85	727,535,283.30	552,927,930.00	183,843,639.00	736,771,569.00	1.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	227,452,874.49	70,913,459.68	298,366,334.17	228,358,399.00	75,444,117.00	303,802,516.00	1.8%
2) Classified Salaries		2000-2999	67,873,711.53	47,543,793.00	115,417,504.53	66,783,957.00	60,130,489.00	126,914,446.00	10.0%
3) Employee Benefits		3000-3999	134,892,879.77	83,875,370.99	218,768,250.76	137,478,958.00	99,245,246.00	236,724,204.00	8.2%
4) Books and Supplies		4000-4999	11,053,342.56	16,504,255.52	27,557,598.08	11,895,684.00	16,667,181.00	28,562,865.00	3.6%
5) Services and Other Operating Expenditures		5000-5999	33,362,144.30	54,083,477.36	87,445,621.66	34,279,689.00	41,323,215.00	75,602,904.00	-13.5%
6) Capital Outlay		6000-6999	2,383,757.95	1,251,724.38	3,635,482.33	2,377,122.00	806,216.00	3,183,338.00	-12.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,211,333.00	48,954.00	1,260,287.00	1,282,784.00	115,104.00	1,397,888.00	10.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,733,931.38)	5,202,819.51	(2,531,111.87)	(9,884,634.00)	6,970,487.00	(2,914,147.00)	15.1%
9) TOTAL, EXPENDITURES			470,496,112.22	279,423,854.44	749,919,966.66	472,571,959.00	300,702,055.00	773,274,014.00	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			65,151,286.23	(87,535,969.59)	(22,384,683.36)	80,355,971.00	(116,858,416.00)	(36,502,445.00)	63.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	69,459.43	0.00	69,459.43	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	20,762.75	9,215,195.00	9,235,957.75	20,000.00	7,163,945.00	7,183,945.00	-22.2%
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	(105,047,850.43)	105,047,850.43	0.00	(99,266,105.00)	99,266,105.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(104,999,153.75)	95,832,655.43	(9,166,498.32)	(99,286,105.00)	92,102,160.00	(7,183,945.00)	-21.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(39,847,867.52)	8,296,685.84	(31,551,181.68)	(18,930,134.00)	(24,756,256.00)	(43,686,390.00)	38.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	198,574,467.61	84,441,727.82	283,016,195.43	158,726,600.09	92,738,413.66	251,465,013.75	-11.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			198,574,467.61	84,441,727.82	283,016,195.43	158,726,600.09	92,738,413.66	251,465,013.75	-11.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			198,574,467.61	84,441,727.82	283,016,195.43	158,726,600.09	92,738,413.66	251,465,013.75	-11.1%
2) Ending Balance, June 30 (E + F1e)			158,726,600.09	92,738,413.66	251,465,013.75	139,796,466.09	67,982,157.66	207,778,623.75	-17.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	205,000.00	0.00	205,000.00	205,000.00	0.00	205,000.00	0.0%
Stores		9712	68,469.41	0.00	68,469.41	117,603.00	0.00	117,603.00	71.8%
Prepaid Items		9713	2,725,111.20	0.00	2,725,111.20	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	(.50)	(.50)	New
b) Restricted		9740	0.00	92,738,413.66	92,738,413.66	0.00	67,982,158.16	67,982,158.16	-26.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	29,285,827.00	0.00	29,285,827.00	25,598,046.00	0.00	25,598,046.00	-12.6%
Bus Replacement Plan	0000	9760	8,676,267.00		8,676,267.00			0.00	
Technology Device Refresh and Enhancements	0000	9760	5,215,593.00		5,215,593.00			0.00	
Textbook Adoptions	0000	9760	10,000,000.00		10,000,000.00			0.00	
Carryover of Unspent Supplemental & Concentration Grants	0000	9760	5,393,967.00		5,393,967.00			0.00	
Bus Replacement Plan	0000	9760			0.00	6,299,145.00		6,299,145.00	
Technology Device Refresh and Enhancements	0000	9760			0.00	5,215,593.00		5,215,593.00	
Instructional Materials	0000	9760			0.00	9,627,082.00		9,627,082.00	
Carryover of Unspent Supplemental & Concentration Grants	0000	9760			0.00	4,456,226.00		4,456,226.00	
d) Assigned									
Other Assignments		9780	9,613,716.43	0.00	9,613,716.43	3,281,357.00	0.00	3,281,357.00	-65.9%
Additional Unspent Supplemental & Concentration Grants	0000	9780	6,305,416.00		6,305,416.00			0.00	
ERP Implementation	0000	9780	697,914.00		697,914.00			0.00	
Excess Bus Replacement	0000	9780	233,448.00		233,448.00			0.00	
Excess Textbook Adoptions	0000	9780	2,360,344.00		2,360,344.00			0.00	
Unrestricted Lottery	1100	9780	16,594.43		16,594.43			0.00	
ERP Implementation	0000	9780			0.00	697,914.00		697,914.00	
Additional Unspent Supplemental and Concentration Grants	0000	9780			0.00	2,583,443.00		2,583,443.00	

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description Resource Codes Object Codes			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	15,183,118.49	0.00	15,183,118.49	15,609,159.18	0.00	15,609,159.18	2.8%
Unassigned/Unappropriated Amount		9790	101,645,357.56	0.00	101,645,357.56	94,985,300.91	0.00	94,985,300.91	-6.6%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	207,860,083.65	73,053,716.75	280,913,800.40				
1) Fair Value Adjustment to Cash in County Treasury		9111	1,151,747.00	0.00	1,151,747.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	205,000.00	0.00	205,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	5,409.80	47,601.66	53,011.46				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	11,539,892.00	28,033,117.56	39,573,009.56				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	1,011,080.15	3,857,461.81	4,868,541.96				
6) Stores		9320	68,469.41	0.00	68,469.41				
7) Prepaid Expenditures		9330	2,725,111.20	0.00	2,725,111.20				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			224,566,793.21	104,991,897.78	329,558,690.99				
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	65,029,253.17	6,287,513.79	71,316,766.96				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	810,939.95	851,077.82	1,662,017.77				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	5,114,892.51	5,114,892.51				
6) TOTAL, LIABILITIES			65,840,193.12	12,253,484.12	78,093,677.24				
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									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description Resource Codes Object Codes			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			158,726,600.09	92,738,413.66	251,465,013.75				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	239,851,178.00	0.00	239,851,178.00	315,442,688.00	0.00	315,442,688.00	31.5%
Education Protection Account State Aid - Current Year		8012	153,447,218.00	0.00	153,447,218.00	99,031,725.00	0.00	99,031,725.00	-35.5%
State Aid - Prior Years		8019	27,054.00	0.00	27,054.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	774,694.64	0.00	774,694.64	771,970.00	0.00	771,970.00	-0.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	124,364,402.35	0.00	124,364,402.35	124,083,757.00	0.00	124,083,757.00	-0.2%
Unsecured Roll Taxes		8042	4,790,349.96	0.00	4,790,349.96	4,274,261.00	0.00	4,274,261.00	-10.8%
Prior Years' Taxes		8043	675,018.43	0.00	675,018.43	1,009,178.00	0.00	1,009,178.00	49.5%
Supplemental Taxes		8044	2,029,725.27	0.00	2,029,725.27	3,135,028.00	0.00	3,135,028.00	54.5%
Education Revenue Augmentation Fund (ERAF)		8045	22,571,772.07	0.00	22,571,772.07	21,757,832.00	0.00	21,757,832.00	-3.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	422,338.65	0.00	422,338.65	320,412.00	0.00	320,412.00	-24.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	3,288.08	0.00	3,288.08	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(1,644.04)	0.00	(1,644.04)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			548,955,395.41	0.00	548,955,395.41	569,826,851.00	0.00	569,826,851.00	3.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(40,017,081.08)	0.00	(40,017,081.08)	(40,268,184.00)	0.00	(40,268,184.00)	0.6%
Property Taxes Transfers		8097	0.00	2,936,712.00	2,936,712.00	0.00	2,814,327.00	2,814,327.00	-4.2%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			508,938,314.33	2,936,712.00	511,875,026.33	529,558,667.00	2,814,327.00	532,372,994.00	4.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
16	Special Education Entitlement	8181	0.00	10,080,474.00	10,080,474.00	0.00	10,080,474.00	10,080,474.00	0.0%
	Special Education Discretionary Grants	8182	0.00	1,098,740.00	1,098,740.00	0.00	1,084,720.00	1,084,720.00	-1.3%
	Child Nutrition Programs	8220	0.00	1,574,764.99	1,574,764.99	0.00	1,861,281.00	1,861,281.00	18.2%
	Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	Forest Reserve Funds	8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	Flood Control Funds	8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	Wildlife Reserve Funds	8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	FEMA	8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	Interagency Contracts Between LEAs	8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	Pass-Through Revenues from Federal Sources	8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	Title I, Part A, Basic	3010 8290		16,667,621.89	16,667,621.89		18,463,854.00	18,463,854.00	10.8%
	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		2,260,816.72	2,260,816.72		1,953,123.00	1,953,123.00	-13.6%
	Title III, Immigrant Student Program	4201 8290		348,234.91	348,234.91		360,000.00	360,000.00	3.4%
	Title III, English Learner Program	4203 8290		750,008.24	750,008.24		1,063,543.00	1,063,543.00	41.8%
	Public Charter Schools Grant Program (PCSGP)	4610 8290		0.00	0.00		0.00	0.00	0.0%
	Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630 8290		2,443,304.49	2,443,304.49		3,084,008.00	3,084,008.00	26.2%
	Career and Technical Education	3500-3599 8290		453,170.00	453,170.00		536,424.00	536,424.00	18.4%
	All Other Federal Revenue	All Other 8290	0.00	97,798.38	97,798.38	0.00	441,513.00	441,513.00	351.5%
	TOTAL, FEDERAL REVENUE		0.00	35,774,933.62	35,774,933.62	0.00	38,928,940.00	38,928,940.00	8.8%
	OTHER STATE REVENUE								
	Other State Apportionments								
	Special Education Master Plan								
	Current Year	6500 8311		34,903,028.00	34,903,028.00		50,864,800.00	50,864,800.00	45.7%
	Prior Years	6500 8319		709,759.00	709,759.00		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	(29,781.90)	(29,781.90)	0.00	0.00	0.00	-100.0%
	Mandated Costs Reimbursements	8550	1,841,046.00	0.00	1,841,046.00	1,892,758.00	0.00	1,892,758.00	2.8%
	Lottery - Unrestricted and Instructional Materials	8560	7,126,222.82	3,320,081.58	10,446,304.40	7,078,246.00	3,117,116.00	10,195,362.00	-2.4%
	Tax Relief Subventions								
	Restricted Levies - Other								

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		33,246,888.00	33,246,888.00		33,246,888.00	33,246,888.00	0.0%
After School Education and Safety (ASES)	6010	8590		4,028,652.18	4,028,652.18		3,989,029.00	3,989,029.00	-1.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		151,298.14	151,298.14		0.00	0.00	-100.0%
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		2,078,250.00	2,078,250.00		1,910,025.00	1,910,025.00	-8.1%
Arts and Music in Schools (Prop 28)	6770	8590		6,737,726.85	6,737,726.85		6,935,277.00	6,935,277.00	2.9%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,597,003.00	53,317,991.41	55,914,994.41	3,634,093.00	36,356,348.00	39,990,441.00	-28.5%
TOTAL, OTHER STATE REVENUE			11,564,271.82	138,463,893.26	150,028,165.08	12,605,097.00	136,419,483.00	149,024,580.00	-0.7%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,568,793.11	0.00	10,568,793.11	7,000,000.00	0.00	7,000,000.00	-33.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(418,202.36)	0.00	(418,202.36)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,711,236.26	117,885.00	1,829,121.26	1,543,915.00	117,885.00	1,661,800.00	-9.1%
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	969,089.88	969,089.88	0.00	967,500.00	967,500.00	-0.2%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	1,644.04	0.00	1,644.04	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	3,281,341.25	12,901,954.41	16,183,295.66	2,220,251.00	3,878,587.00	6,098,838.00	-62.3%
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		723,416.68	723,416.68		716,917.00	716,917.00	-0.9%
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			15,144,812.30	14,712,345.97	29,857,158.27	10,764,166.00	5,680,889.00	16,445,055.00	-44.9%
TOTAL, REVENUES			535,647,398.45	191,887,884.85	727,535,283.30	552,927,930.00	183,843,639.00	736,771,569.00	1.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	185,193,285.66	50,996,616.15	236,189,901.81	186,719,367.00	54,878,462.00	241,597,829.00	2.3%
Certificated Pupil Support Salaries		1200	13,332,968.86	8,740,499.61	22,073,468.47	13,081,229.00	8,470,025.00	21,551,254.00	-2.4%
Certificated Supervisors' and Administrators' Salaries		1300	22,482,695.10	6,305,747.38	28,788,442.48	22,363,518.00	6,367,078.00	28,730,596.00	-0.2%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Certificated Salaries		1900	6,443,924.87	4,870,596.54	11,314,521.41	6,194,285.00	5,728,552.00	11,922,837.00	5.4%
TOTAL, CERTIFICATED SALARIES			227,452,874.49	70,913,459.68	298,366,334.17	228,358,399.00	75,444,117.00	303,802,516.00	1.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	9,647,376.88	18,795,324.81	28,442,701.69	6,211,911.00	28,409,602.00	34,621,513.00	21.7%
Classified Support Salaries		2200	26,289,881.14	17,464,721.99	43,754,603.13	28,700,939.00	19,755,637.00	48,456,576.00	10.7%
Classified Supervisors' and Administrators' Salaries		2300	7,536,078.37	5,229,411.55	12,765,489.92	7,282,266.00	5,867,027.00	13,149,293.00	3.0%
Clerical, Technical and Office Salaries		2400	21,734,994.78	2,727,661.13	24,462,655.91	22,273,024.00	2,687,845.00	24,960,869.00	2.0%
Other Classified Salaries		2900	2,665,380.36	3,326,673.52	5,992,053.88	2,315,817.00	3,410,378.00	5,726,195.00	-4.4%
TOTAL, CLASSIFIED SALARIES			67,873,711.53	47,543,793.00	115,417,504.53	66,783,957.00	60,130,489.00	126,914,446.00	10.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	41,185,675.51	37,361,319.22	78,546,994.73	42,475,078.00	39,555,407.00	82,030,485.00	4.4%
PERS		3201-3202	17,938,166.81	12,946,076.49	30,884,243.30	17,721,877.00	16,568,863.00	34,290,740.00	11.0%
OASDI/Medicare/Alternative		3301-3302	8,558,383.17	4,738,870.38	13,297,253.55	8,569,701.00	5,825,417.00	14,395,118.00	8.3%
Health and Welfare Benefits		3401-3402	51,685,938.92	22,250,196.37	73,936,135.29	55,308,997.00	30,734,918.00	86,043,915.00	16.4%
Unemployment Insurance		3501-3502	143,873.26	6,865.71	150,738.97	144,351.00	65,808.00	210,159.00	39.4%
Workers' Compensation		3601-3602	5,264,729.12	2,096,462.37	7,361,191.49	5,288,869.00	2,410,559.00	7,699,428.00	4.6%
OPEB, Allocated		3701-3702	5,985,760.02	2,772,658.94	8,758,418.96	3,931,772.00	2,192,614.00	6,124,386.00	-30.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,130,352.96	1,702,921.51	5,833,274.47	4,038,313.00	1,891,660.00	5,929,973.00	1.7%
TOTAL, EMPLOYEE BENEFITS			134,892,879.77	83,875,370.99	218,768,250.76	137,478,958.00	99,245,246.00	236,724,204.00	8.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	5,859,581.97	5,859,581.97	2,322,316.00	2,217,903.00	4,540,219.00	-22.5%
Books and Other Reference Materials		4200	368,453.62	558,973.54	927,427.16	473,108.00	363,819.00	836,927.00	-9.8%
Materials and Supplies		4300	6,283,687.02	6,653,908.08	12,937,595.10	7,459,075.00	11,048,501.00	18,507,576.00	43.1%
Noncapitalized Equipment		4400	4,401,201.92	3,431,791.93	7,832,993.85	1,641,185.00	3,036,958.00	4,678,143.00	-40.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,053,342.56	16,504,255.52	27,557,598.08	11,895,684.00	16,667,181.00	28,562,865.00	3.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	39,235,581.51	39,235,581.51	0.00	29,450,325.00	29,450,325.00	-24.9%
Travel and Conferences		5200	763,034.47	775,156.82	1,538,191.29	1,069,871.00	637,364.00	1,707,235.00	11.0%
Dues and Memberships		5300	298,402.65	107,150.19	405,552.84	331,513.00	29,878.00	361,391.00	-10.9%
Insurance		5400 - 5499	5,880,292.47	0.00	5,880,292.47	6,868,392.00	0.00	6,868,392.00	16.8%
Operations and Housekeeping Services		5500	10,735,372.36	0.00	10,735,372.36	10,904,314.00	0.00	10,904,314.00	1.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,048,576.52	676,746.20	1,725,322.72	1,337,285.00	557,967.00	1,895,252.00	9.8%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Direct Costs		5710	(2,923,278.16)	2,923,278.16	0.00	(2,596,346.00)	2,596,346.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,521,612.87)	(1,446,394.24)	(2,968,007.11)	(1,580,710.00)	(3,146,721.00)	(4,727,431.00)	59.3%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	17,945,522.57	11,636,446.40	29,581,968.97	16,299,157.00	11,010,468.00	27,309,625.00	-7.7%
Communications		5900	1,135,834.29	175,512.32	1,311,346.61	1,646,213.00	187,588.00	1,833,801.00	39.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,362,144.30	54,083,477.36	87,445,621.66	34,279,689.00	41,323,215.00	75,602,904.00	-13.5%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,383,757.95	1,251,724.38	3,635,482.33	2,377,122.00	806,216.00	3,183,338.00	-12.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,383,757.95	1,251,724.38	3,635,482.33	2,377,122.00	806,216.00	3,183,338.00	-12.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	48,954.00	48,954.00	0.00	115,104.00	115,104.00	135.1%
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	1,211,333.00	0.00	1,211,333.00	1,282,784.00	0.00	1,282,784.00	5.9%
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%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other 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)			1,211,333.00	48,954.00	1,260,287.00	1,282,784.00	115,104.00	1,397,888.00	10.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(5,202,819.51)	5,202,819.51	0.00	(6,970,487.00)	6,970,487.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,531,111.87)	0.00	(2,531,111.87)	(2,914,147.00)	0.00	(2,914,147.00)	15.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,733,931.38)	5,202,819.51	(2,531,111.87)	(9,884,634.00)	6,970,487.00	(2,914,147.00)	15.1%
TOTAL, EXPENDITURES			470,496,112.22	279,423,854.44	749,919,966.66	472,571,959.00	300,702,055.00	773,274,014.00	3.1%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	69,459.43	0.00	69,459.43	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			69,459.43	0.00	69,459.43	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	400.00	400.00	0.00	0.00	0.00	-100.0%
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	20,762.75	9,214,795.00	9,235,557.75	20,000.00	7,163,945.00	7,183,945.00	-22.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,762.75	9,215,195.00	9,235,957.75	20,000.00	7,163,945.00	7,183,945.00	-22.2%
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%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	(105,047,850.43)	105,047,850.43	0.00	(99,266,105.00)	99,266,105.00	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			(105,047,850.43)	105,047,850.43	0.00	(99,266,105.00)	99,266,105.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(104,999,153.75)	95,832,655.43	(9,166,498.32)	(99,286,105.00)	92,102,160.00	(7,183,945.00)	-21.6%

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Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	508,938,314.33	2,936,712.00	511,875,026.33	529,558,667.00	2,814,327.00	532,372,994.00	4.0%
2) Federal Revenue		8100-8299	0.00	35,774,933.62	35,774,933.62	0.00	38,928,940.00	38,928,940.00	8.8%
3) Other State Revenue		8300-8599	11,564,271.82	138,463,893.26	150,028,165.08	12,605,097.00	136,419,483.00	149,024,580.00	-0.7%
4) Other Local Revenue		8600-8799	15,144,812.30	14,712,345.97	29,857,158.27	10,764,166.00	5,680,889.00	16,445,055.00	-44.9%
5) TOTAL, REVENUES			535,647,398.45	191,887,884.85	727,535,283.30	552,927,930.00	183,843,639.00	736,771,569.00	1.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	285,041,608.75	169,015,644.74	454,057,253.49	284,337,863.00	189,342,361.00	473,680,224.00	4.3%
2) Instruction - Related Services	2000-2999		69,137,512.68	43,676,458.08	112,813,970.76	69,141,300.00	41,858,030.00	110,999,330.00	-1.6%
3) Pupil Services	3000-3999		41,103,332.32	35,884,454.90	76,987,787.22	42,869,092.00	32,176,393.00	75,045,485.00	-2.5%
4) Ancillary Services	4000-4999		5,003,533.34	2,168,035.05	7,171,568.39	4,276,832.00	3,270,355.00	7,547,187.00	5.2%
5) Community Services	5000-5999		0.00	2,907.00	2,907.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		30,733,089.78	8,359,163.93	39,092,253.71	30,666,932.00	10,201,151.00	40,868,083.00	4.5%
8) Plant Services	8000-8999		38,265,702.35	20,268,236.74	58,533,939.09	39,997,156.00	23,738,661.00	63,735,817.00	8.9%
9) Other Outgo	9000-9999		1,211,333.00	48,954.00	1,260,287.00	1,282,784.00	115,104.00	1,397,888.00	10.9%
10) TOTAL, EXPENDITURES			470,496,112.22	279,423,854.44	749,919,966.66	472,571,959.00	300,702,055.00	773,274,014.00	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			65,151,286.23	(87,535,969.59)	(22,384,683.36)	80,355,971.00	(116,858,416.00)	(36,502,445.00)	63.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	69,459.43	0.00	69,459.43	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	20,762.75	9,215,195.00	9,235,957.75	20,000.00	7,163,945.00	7,183,945.00	-22.2%
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	(105,047,850.43)	105,047,850.43	0.00	(99,266,105.00)	99,266,105.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(104,999,153.75)	95,832,655.43	(9,166,498.32)	(99,286,105.00)	92,102,160.00	(7,183,945.00)	-21.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(39,847,867.52)	8,296,685.84	(31,551,181.68)	(18,930,134.00)	(24,756,256.00)	(43,686,390.00)	38.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	198,574,467.61	84,441,727.82	283,016,195.43	158,726,600.09	92,738,413.66	251,465,013.75	-11.1%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
24	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)		198,574,467.61	84,441,727.82	283,016,195.43	158,726,600.09	92,738,413.66	251,465,013.75	-11.1%
	d) Other Restatements	9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	e) Adjusted Beginning Balance (F1c + F1d)		198,574,467.61	84,441,727.82	283,016,195.43	158,726,600.09	92,738,413.66	251,465,013.75	-11.1%
	2) Ending Balance, June 30 (E + F1e)		158,726,600.09	92,738,413.66	251,465,013.75	139,796,466.09	67,982,157.66	207,778,623.75	-17.4%
	Components of Ending Fund Balance								
	a) Nonspendable								
	Revolving Cash	9711	205,000.00	0.00	205,000.00	205,000.00	0.00	205,000.00	0.0%
	Stores	9712	68,469.41	0.00	68,469.41	117,603.00	0.00	117,603.00	71.8%
	Prepaid Items	9713	2,725,111.20	0.00	2,725,111.20	0.00	0.00	0.00	-100.0%
	All Others	9719	0.00	0.00	0.00	0.00	(.50)	(.50)	New
	b) Restricted	9740	0.00	92,738,413.66	92,738,413.66	0.00	67,982,158.16	67,982,158.16	-26.7%
	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	29,285,827.00	0.00	29,285,827.00	25,598,046.00	0.00	25,598,046.00	-12.6%
	Bus Replacement Plan	0000 9760	8,676,267.00		8,676,267.00			0.00	
	Technology Device Refresh and Enhancements	0000 9760	5,215,593.00		5,215,593.00			0.00	
	Textbook Adoptions	0000 9760	10,000,000.00		10,000,000.00			0.00	
	Carryover of Unspent Supplemental & Concentration Grants	0000 9760	5,393,967.00		5,393,967.00			0.00	
	Bus Replacement Plan	0000 9760			0.00	6,299,145.00		6,299,145.00	
	Technology Device Refresh and Enhancements	0000 9760			0.00	5,215,593.00		5,215,593.00	
	Instructional Materials	0000 9760			0.00	9,627,082.00		9,627,082.00	
	Carryover of Unspent Supplemental & Concentration Grants	0000 9760			0.00	4,456,226.00		4,456,226.00	
	d) Assigned								
	Other Assignments (by Resource/Object)	9780	9,613,716.43	0.00	9,613,716.43	3,281,357.00	0.00	3,281,357.00	-65.9%
	Additional Unspent Supplemental & Concentration Grants	0000 9780	6,305,416.00		6,305,416.00			0.00	
	ERP Implementation	0000 9780	697,914.00		697,914.00			0.00	
	Excess Bus Replacement	0000 9780	233,448.00		233,448.00			0.00	
	Excess Textbook Adoptions	0000 9780	2,360,344.00		2,360,344.00			0.00	
	Unrestricted Lottery	1100 9780	16,594.43		16,594.43			0.00	
	ERP Implementation	0000 9780			0.00	697,914.00		697,914.00	

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

DescriptionFunction CodesObject Codes			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Additional Unspent Supplemental and Concentration Grants	0000	9780			0.00	2,583,443.00		2,583,443.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	15,183,118.49	0.00	15,183,118.49	15,609,159.18	0.00	15,609,159.18	2.8%
Unassigned/Unappropriated Amount		9790	101,645,357.56	0.00	101,645,357.56	94,985,300.91	0.00	94,985,300.91	-6.6%

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Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	29,924,015.83	25,422,888.83
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	247,107.56	536,808.56
6019	Student Support and Professional Development Discretionary Block Grant	10,494,496.71	96,498.71
6211	Literacy Coaches and Reading Specialists Grant Program	761,176.00	110,114.00
6266	Educator Effectiveness, FY 2021-22	180.36	180.36
6300	Lottery: Instructional Materials	751,835.08	1,416,048.08
6318	Antibias Education Grant	37,422.33	26,802.33
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	7,431,588.16	7,431,588.16
7085	Learning Communities for School Success Program	238,443.61	11,068.61
7311	Classified School Employee Professional Development Block Grant	190,747.94	9,500.94
7399	LCFF Equity Multiplier	6,318,335.59	1,557,681.59
7435	Learning Recovery Emergency Block Grant	2,083,518.50	0.00
7810	Other Restricted State	1,293,576.62	1,084,898.62
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	7,644,534.82	8,765,532.82
9010	Other Restricted Local	25,321,434.55	21,512,546.55
Total, Restricted Balance		92,738,413.66	67,982,158.16

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	155,702,788.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		155,702,788.00
EXPENDITURES AND OTHER FINANCING USES		
Certificated Salaries	1000-1999	109,208,735.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	46,494,053.00
Books and Supplies	4000-4999	0.00
	except 4700	
Food Costs	4700	0.00
Services and Other Operating Expenditures	5000-5999,	
	except 5100-5199	0.00
Subagreements for Services	5100-5199	0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding	7000-7299,	
Indirect Costs)	7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		155,702,788.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		155,702,788.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	155,702,788.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		155,702,788.00
EXPENDITURES AND OTHER FINANCING USES		
Certificated Salaries	1000-1999	109,208,735.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	46,494,053.00
Books and Supplies	4000-4999	
	except 4700	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Food Costs	4700	0.00
Subagreements for Services	5100-5199	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Travel and Conferences	5200-5299	0.00
Services and Other Operating Expenditures		
(Excluding objects 5200-5299 and 5800-5999)	5300-5799	0.00
Professional/Consulting Services & Operating Expenditures	5800-5899	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Communications	5900-5999	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding	7000-7299,	
Indirect Costs)	7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		155,702,788.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		155,702,788.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
	Object Codes	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	155,702,788.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		155,702,788.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
	Function Codes	
Instruction	1000-1999	155,702,788.00
Instruction-Related Services	2000-2999	0.00
Pupil Services	3000-3999	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		155,702,788.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		155,702,788.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	155,702,788.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		155,702,788.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	155,702,788.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		155,702,788.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		155,702,788.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,290,317.94	2,400,000.00	-27.1%
5) TOTAL, REVENUES			3,290,317.94	2,400,000.00	-27.1%
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	591,394.19	511,447.00	-13.5%
5) Services and Other Operating Expenditures		5000-5999	2,524,616.61	1,888,553.00	-25.2%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,116,010.80	2,400,000.00	-23.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			174,307.14	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			174,307.14	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,775,108.45	2,949,415.59	6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,775,108.45	2,949,415.59	6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,775,108.45	2,949,415.59	6.3%
2) Ending Balance, June 30 (E + F1e)			2,949,415.59	2,949,415.59	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	2,949,415.59	2,949,415.59	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
a) in County Treasury		9110	413,707.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,696.00		
b) in Banks		9120	2,534,011.66		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,949,415.59		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,949,415.59		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	1,620,560.37	1,049,745.00	-35.2%
Interest		8660	35,727.58	704.00	-98.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	704.98	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	1,633,325.01	1,349,551.00	-17.4%
TOTAL, REVENUES			3,290,317.94	2,400,000.00	-27.1%
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	540,425.62	466,239.00	-13.7%
Noncapitalized Equipment		4400	50,968.57	45,208.00	-11.3%
TOTAL, BOOKS AND SUPPLIES			591,394.19	511,447.00	-13.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	76,052.62	62,390.00	-18.0%
Insurance		5400-5450	0.00	259.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	143,407.51	259.00	-99.8%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,305,007.94	1,825,645.00	-20.8%
Communications		5900	148.54	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,524,616.61	1,888,553.00	-25.2%
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			3,116,010.80	2,400,000.00	-23.0%
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	3,290,317.94	2,400,000.00	-27.1%
5) TOTAL, REVENUES			3,290,317.94	2,400,000.00	-27.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		3,116,010.80	2,400,000.00	-23.0%
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			3,116,010.80	2,400,000.00	-23.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			174,307.14	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			174,307.14	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,775,108.45	2,949,415.59	6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,775,108.45	2,949,415.59	6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,775,108.45	2,949,415.59	6.3%
2) Ending Balance, June 30 (E + F1e)			2,949,415.59	2,949,415.59	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	2,949,415.59	2,949,415.59	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
8210	Student Activity Funds	2,949,415.59	2,949,415.59
Total, Restricted Balance		2,949,415.59	2,949,415.59

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,523,667.00	3,481,208.00	-1.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	506,488.12	473,255.00	-6.6%
4) Other Local Revenue		8600-8799	64,827.30	43,557.00	-32.8%
5) TOTAL, REVENUES			4,094,982.42	3,998,020.00	-2.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,696,845.50	1,748,596.00	3.0%
2) Classified Salaries		2000-2999	287,554.71	284,792.00	-1.0%
3) Employee Benefits		3000-3999	1,062,980.84	1,099,629.00	3.4%
4) Books and Supplies		4000-4999	24,281.35	74,571.00	207.1%
5) Services and Other Operating Expenditures		5000-5999	373,760.95	405,115.00	8.4%
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	4,626.21	2,880.00	-37.7%
9) TOTAL, EXPENDITURES			3,450,049.56	3,615,583.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			644,932.86	382,437.00	-40.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	316,496.01	331,660.00	4.8%
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			(316,496.01)	(331,660.00)	4.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			328,436.85	50,777.00	-84.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,292,316.12	1,620,752.97	25.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,292,316.12	1,620,752.97	25.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,292,316.12	1,620,752.97	25.4%
2) Ending Balance, June 30 (E + F1e)			1,620,752.97	1,671,529.97	3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	409,910.35	334,342.35	-18.4%
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	1,210,842.62	1,337,187.62	10.4%
Reserve for Economic Uncertainties	0000	9780	242,168.52		
LCFF	0000	9780	968,674.10		
Reserve for Economic Uncertainties	0000	9780		267,437.52	
LCFF	0000	9780		1,069,750.10	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,835,682.47		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	7,526.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	57,607.41		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	164,880.72		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,065,696.60		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	386,841.08		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	58,102.55		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			444,943.63		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,620,752.97		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	1,333,598.00	1,914,078.00	43.5%
Education Protection Account State Aid - Current Year		8012	1,385,524.00	776,920.00	-43.9%
State Aid - Prior Years		8019	(15,895.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	820,440.00	790,210.00	-3.7%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,523,667.00	3,481,208.00	-1.2%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630	8290	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	137,670.00	209,070.00	51.9%
Prior Years	6500	8319	552.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	12,169.00	13,354.00	9.7%
Lottery - Unrestricted and Instructional Materials		8560	78,066.12	68,000.00	-12.9%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	39,905.00	40,995.00	2.7%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	238,126.00	141,836.00	-40.4%
TOTAL, OTHER STATE REVENUE			506,488.12	473,255.00	-6.6%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	52,734.00	36,000.00	-31.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,007.44	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	7,635.86	5,424.00	-29.0%
All Other Local Revenue		8699	3,450.00	2,133.00	-38.2%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			64,827.30	43,557.00	-32.8%
TOTAL, REVENUES			4,094,982.42	3,998,020.00	-2.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,265,714.55	1,337,812.00	5.7%
Certificated Pupil Support Salaries		1200	95,651.90	97,137.00	1.6%
Certificated Supervisors' and Administrators' Salaries		1300	308,542.56	308,542.00	0.0%
Other Certificated Salaries		1900	26,936.49	5,105.00	-81.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			1,696,845.50	1,748,596.00	3.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	149,066.94	152,680.00	2.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	138,487.77	132,112.00	-4.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			287,554.71	284,792.00	-1.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	384,830.94	391,400.00	1.7%
PERS		3201-3202	161,558.08	159,866.00	-1.0%
OASDI/Medicare/Alternative		3301-3302	63,938.06	64,646.00	1.1%
Health and Welfare Benefits		3401-3402	368,745.51	400,720.00	8.7%
Unemployment Insurance		3501-3502	954.89	982.00	2.8%
Workers' Compensation		3601-3602	35,514.99	36,448.00	2.6%
OPEB, Allocated		3701-3702	7,635.86	5,424.00	-29.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	39,802.51	40,143.00	0.9%
TOTAL, EMPLOYEE BENEFITS			1,062,980.84	1,099,629.00	3.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,648.51	4,520.00	174.2%
Materials and Supplies		4300	20,473.57	32,730.00	59.9%
Noncapitalized Equipment		4400	2,159.27	37,321.00	1,628.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			24,281.35	74,571.00	207.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,119.89	585.00	-81.2%
Dues and Memberships		5300	10,249.00	12,244.00	19.5%
Insurance		5400-5499	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	332.64	1,000.00	200.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	169,323.17	199,500.00	17.8%
Professional/Consulting Services and Operating Expenditures		5800-5899	190,736.25	191,286.00	0.3%
Communications		5900	0.00	500.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			373,760.95	405,115.00	8.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	4,626.21	2,880.00	-37.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,626.21	2,880.00	-37.7%
TOTAL, EXPENDITURES			3,450,049.56	3,615,583.00	4.8%
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	316,496.01	331,660.00	4.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			316,496.01	331,660.00	4.8%
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)			(316,496.01)	(331,660.00)	4.8%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,523,667.00	3,481,208.00	-1.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	506,488.12	473,255.00	-6.6%
4) Other Local Revenue		8600-8799	64,827.30	43,557.00	-32.8%
5) TOTAL, REVENUES			4,094,982.42	3,998,020.00	-2.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,101,788.22	2,312,402.00	10.0%
2) Instruction - Related Services	2000-2999		1,018,682.40	949,553.00	-6.8%
3) Pupil Services	3000-3999		148,122.28	143,111.00	-3.4%
4) Ancillary Services	4000-4999		7,847.28	8,952.00	14.1%
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		173,609.38	200,880.00	15.7%
8) Plant Services	8000-8999		0.00	685.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,450,049.56	3,615,583.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			644,932.86	382,437.00	-40.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	316,496.01	331,660.00	4.8%
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			(316,496.01)	(331,660.00)	4.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			328,436.85	50,777.00	-84.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,292,316.12	1,620,752.97	25.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,292,316.12	1,620,752.97	25.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,292,316.12	1,620,752.97	25.4%
2) Ending Balance, June 30 (E + F1e)			1,620,752.97	1,671,529.97	3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	409,910.35	334,342.35	-18.4%
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	1,210,842.62	1,337,187.62	10.4%
Reserve for Economic Uncertainties	0000	9780	242,168.52		
LCFF	0000	9780	968,674.10		
Reserve for Economic Uncertainties	0000	9780		267,437.52	
LCFF	0000	9780		1,069,750.10	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
6019	Student Support and Professional Development Discretionary Block Grant	80,368.00	80,368.00
6300	Lottery: Instructional Materials	73,989.62	47,489.62
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	20,542.67	6,842.67
7435	Learning Recovery Emergency Block Grant	123,019.42	82,227.42
7810	Other Restricted State	1,579.22	1,579.22
9010	Other Restricted Local	110,411.42	115,835.42
Total, Restricted Balance		409,910.35	334,342.35

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

09 1400 0 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	1,385,524.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		1,385,524.00
EXPENDITURES AND OTHER FINANCING USES		
Certificated Salaries	1000-1999	957,414.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	428,110.00
Books and Supplies	4000-4999	0.00
	except 4700	
Food Costs	4700	0.00
Services and Other Operating Expenditures	5000-5999,	
	except 5100-5199	0.00
Subagreements for Services	5100-5199	0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding	7000-7299,	
Indirect Costs)	7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		1,385,524.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		1,385,524.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

09 1400 0 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	1,385,524.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		1,385,524.00
EXPENDITURES AND OTHER FINANCING USES		
Certificated Salaries	1000-1999	957,414.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	428,110.00
Books and Supplies	4000-4999	
	except 4700	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Food Costs	4700	0.00
Subagreements for Services	5100-5199	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Travel and Conferences	5200-5299	0.00
Services and Other Operating Expenditures		
(Excluding objects 5200-5299 and 5800-5999)	5300-5799	0.00
Professional/Consulting Services & Operating Expenditures	5800-5899	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Communications	5900-5999	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding	7000-7299,	
Indirect Costs)	7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		1,385,524.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		1,385,524.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

09 1400 0 Education Protection Account

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
	Object Codes	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	1,385,524.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		1,385,524.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
	Function Codes	
Instruction	1000-1999	1,385,524.00
Instruction-Related Services	2000-2999	0.00
Pupil Services	3000-3999	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		1,385,524.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		1,385,524.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

09 1400 0 Education Protection Account

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	1,385,524.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		1,385,524.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	1,385,524.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		1,385,524.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		1,385,524.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	919,290.00	1,390,919.00	51.3%
4) Other Local Revenue		8600-8799	694.00	0.00	-100.0%
5) TOTAL, REVENUES			919,984.00	1,390,919.00	51.2%
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	919,290.00	1,390,919.00	51.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			919,290.00	1,390,919.00	51.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			694.00	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)			694.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	694.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	694.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	694.00	New
2) Ending Balance, June 30 (E + F1e)			694.00	694.00	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	694.00	694.00	0.0%
Reserve for Fair Market Value Cash	0000	9780	694.00		
Reserve for Fair Market Value Cash	0000	9780		694.00	
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	169,352.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	694.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	126,127.12		
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			296,173.36		
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	295,479.36		
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			295,479.36		
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)			694.00		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	915,905.00	1,390,919.00	51.9%
Prior Years	6500	8319	3,385.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			919,290.00	1,390,919.00	51.3%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	694.00	0.00	-100.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			694.00	0.00	-100.0%
TOTAL, REVENUES			919,984.00	1,390,919.00	51.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	919,290.00	1,390,919.00	51.3%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			919,290.00	1,390,919.00	51.3%
TOTAL, EXPENDITURES			919,290.00	1,390,919.00	51.3%

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	919,290.00	1,390,919.00	51.3%
4) Other Local Revenue		8600-8799	694.00	0.00	-100.0%
5) TOTAL, REVENUES			919,984.00	1,390,919.00	51.2%
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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	919,290.00	1,390,919.00	51.3%
10) TOTAL, EXPENDITURES			919,290.00	1,390,919.00	51.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			694.00	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)			694.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	694.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	694.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	694.00	New
2) Ending Balance, June 30 (E + F1e)			694.00	694.00	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	694.00	694.00	0.0%
Reserve for Fair Market Value Cash	0000	9780	694.00		
Reserve for Fair Market Value Cash	0000	9780		694.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	354,287.00	354,287.00	0.0%
3) Other State Revenue		8300-8599	4,297,476.00	4,359,774.00	1.4%
4) Other Local Revenue		8600-8799	197,514.07	174,800.00	-11.5%
5) TOTAL, REVENUES			4,849,277.07	4,888,861.00	0.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,443,893.35	1,442,496.00	-0.1%
2) Classified Salaries		2000-2999	563,330.80	639,328.00	13.5%
3) Employee Benefits		3000-3999	988,821.57	1,159,720.00	17.3%
4) Books and Supplies		4000-4999	171,679.97	149,691.00	-12.8%
5) Services and Other Operating Expenditures		5000-5999	1,593,796.33	1,596,913.00	0.2%
6) Capital Outlay		6000-6999	44,300.07	10,000.00	-77.4%
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	111,831.04	115,479.00	3.3%
9) TOTAL, EXPENDITURES			4,917,653.13	5,113,627.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(68,376.06)	(224,766.00)	228.7%
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)			(68,376.06)	(224,766.00)	228.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,395,972.28	2,327,596.22	-2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,395,972.28	2,327,596.22	-2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,395,972.28	2,327,596.22	-2.9%
2) Ending Balance, June 30 (E + F1e)			2,327,596.22	2,102,830.22	-9.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,417,136.61	1,117,570.61	-21.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	910,459.61	985,259.61	8.2%
Other Assignments	0000	9780	910,459.61		
Other Assignments	0000	9780		985,259.61	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,123,061.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	8,705.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	345,945.15		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,477,711.94		
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	38,284.68		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	111,831.04		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			150,115.72		
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)			2,327,596.22		
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	354,287.00	354,287.00	0.0%
TOTAL, FEDERAL REVENUE			354,287.00	354,287.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	1,379,861.00	1,344,146.00	-2.6%
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	2,161,877.00	2,183,255.00	1.0%
All Other State Revenue	All Other	8590	755,738.00	832,373.00	10.1%
TOTAL, OTHER STATE REVENUE			4,297,476.00	4,359,774.00	1.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	81,242.00	74,800.00	-7.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,066.61)	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	115,563.71	100,000.00	-13.5%
Interagency Services		8677	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Other Local Revenue					
All Other Local Revenue		8699	2,774.97	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			197,514.07	174,800.00	-11.5%
TOTAL, REVENUES			4,849,277.07	4,888,861.00	0.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,000,034.68	1,005,794.00	0.6%
Certificated Pupil Support Salaries		1200	32,201.50	34,182.00	6.2%
Certificated Supervisors' and Administrators' Salaries		1300	333,188.10	331,021.00	-0.7%
Other Certificated Salaries		1900	78,469.07	71,499.00	-8.9%
TOTAL, CERTIFICATED SALARIES			1,443,893.35	1,442,496.00	-0.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	233,795.59	300,807.00	28.7%
Classified Support Salaries		2200	107,814.97	100,356.00	-6.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	221,720.24	238,165.00	7.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			563,330.80	639,328.00	13.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	350,995.96	416,822.00	18.8%
PERS		3201-3202	130,520.17	164,315.00	25.9%
OASDI/Medicare/Alternative		3301-3302	60,633.39	69,781.00	15.1%
Health and Welfare Benefits		3401-3402	328,850.11	405,399.00	23.3%
Unemployment Insurance		3501-3502	974.87	1,017.00	4.3%
Workers' Compensation		3601-3602	36,001.91	37,341.00	3.7%
OPEB, Allocated		3701-3702	43,259.08	29,853.00	-31.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	37,586.08	35,192.00	-6.4%
TOTAL, EMPLOYEE BENEFITS			988,821.57	1,159,720.00	17.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	5,607.20	6,555.00	16.9%
Materials and Supplies		4300	87,178.93	75,526.00	-13.4%
Noncapitalized Equipment		4400	78,893.84	67,610.00	-14.3%
TOTAL, BOOKS AND SUPPLIES			171,679.97	149,691.00	-12.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,602.37	11,908.00	643.1%
Dues and Memberships		5300	2,520.00	2,520.00	0.0%
Insurance		5400-5450	9,736.20	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,801.54	5,802.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	256,170.70	256,538.00	0.1%
Professional/Consulting Services and Operating Expenditures		5800	1,317,965.52	1,320,145.00	0.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,593,796.33	1,596,913.00	0.2%
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	44,300.07	10,000.00	-77.4%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			44,300.07	10,000.00	-77.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
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	111,831.04	115,479.00	3.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			111,831.04	115,479.00	3.3%
TOTAL, EXPENDITURES			4,917,653.13	5,113,627.00	4.0%
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	354,287.00	354,287.00	0.0%
3) Other State Revenue		8300-8599	4,297,476.00	4,359,774.00	1.4%
4) Other Local Revenue		8600-8799	197,514.07	174,800.00	-11.5%
5) TOTAL, REVENUES			4,849,277.07	4,888,861.00	0.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,349,209.78	3,533,173.00	5.5%
2) Instruction - Related Services	2000-2999		1,148,474.74	1,137,635.00	-0.9%
3) Pupil Services	3000-3999		126,526.37	145,729.00	15.2%
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		111,831.04	115,479.00	3.3%
8) Plant Services	8000-8999		181,611.20	181,611.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,917,653.13	5,113,627.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(68,376.06)	(224,766.00)	228.7%
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)			(68,376.06)	(224,766.00)	228.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,395,972.28	2,327,596.22	-2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,395,972.28	2,327,596.22	-2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,395,972.28	2,327,596.22	-2.9%
2) Ending Balance, June 30 (E + F1e)			2,327,596.22	2,102,830.22	-9.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,417,136.61	1,117,570.61	-21.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	910,459.61	985,259.61	8.2%
Other Assignments	0000	9780	910,459.61		
Other Assignments	0000	9780		985,259.61	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
6371	CalWORKs for ROCP or Adult Education	975,660.37	676,094.37
9010	Other Restricted Local	441,476.24	441,476.24
Total, Restricted Balance		1,417,136.61	1,117,570.61

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,536,552.16	14,395,347.00	6.3%
3) Other State Revenue		8300-8599	7,717,178.73	6,822,074.00	-11.6%
4) Other Local Revenue		8600-8799	5,207,344.91	4,007,858.00	-23.0%
5) TOTAL, REVENUES			26,461,075.80	25,225,279.00	-4.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	10,992,104.81	11,086,694.00	0.9%
2) Classified Salaries		2000-2999	6,034,472.36	6,216,165.00	3.0%
3) Employee Benefits		3000-3999	9,667,745.60	10,734,739.00	11.0%
4) Books and Supplies		4000-4999	470,829.50	1,997,844.00	324.3%
5) Services and Other Operating Expenditures		5000-5999	2,720,603.12	428,262.00	-84.3%
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	1,553,673.90	1,736,870.00	11.8%
9) TOTAL, EXPENDITURES			31,439,429.29	32,200,574.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,978,353.49)	(6,975,295.00)	40.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,758,464.28	5,592,365.00	-2.9%
b) Transfers Out		7600-7629	726,828.20	701,045.00	-3.5%
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			5,031,636.08	4,891,320.00	-2.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			53,282.59	(2,083,975.00)	-4,011.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,236,481.91	13,289,764.50	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,236,481.91	13,289,764.50	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,236,481.91	13,289,764.50	0.4%
2) Ending Balance, June 30 (E + F1e)			13,289,764.50	11,205,789.50	-15.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,322,439.83	8,237,433.83	-20.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,967,324.67	2,968,355.67	0.0%
Other Assignments	0000	9780	2,967,324.67		
Other Assignments	0000	9780		2,968,355.67	
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	11,970,576.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	49,079.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	495.54		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,226,024.30		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	630,314.60		
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			14,876,490.41		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	169,378.28		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	176,024.22		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,241,323.41		
6) TOTAL, LIABILITIES			1,586,725.91		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			13,289,764.50		
FEDERAL REVENUE					
Child Nutrition Programs		8220	638,031.53	900,500.00	41.1%
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	12,898,520.63	13,494,847.00	4.6%
TOTAL, FEDERAL REVENUE			13,536,552.16	14,395,347.00	6.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	114,030.59	35,000.00	-69.3%
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	5,782,553.14	5,573,492.00	-3.6%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,820,595.00	1,213,582.00	-33.3%
TOTAL, OTHER STATE REVENUE			7,717,178.73	6,822,074.00	-11.6%
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	399,676.00	75,000.00	-81.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	25,355.20	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	4,276,043.67	3,696,148.00	-13.6%
Interagency Services		8677	174,512.98	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	331,757.06	236,710.00	-28.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,207,344.91	4,007,858.00	-23.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, REVENUES			26,461,075.80	25,225,279.00	-4.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	8,421,007.72	8,822,205.00	4.8%
Certificated Pupil Support Salaries		1200	564,173.44	480,877.00	-14.8%
Certificated Supervisors' and Administrators' Salaries		1300	607,330.94	547,742.00	-9.8%
Other Certificated Salaries		1900	1,399,592.71	1,235,870.00	-11.7%
TOTAL, CERTIFICATED SALARIES			10,992,104.81	11,086,694.00	0.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,527,567.58	2,741,163.00	8.5%
Classified Support Salaries		2200	1,878,638.56	1,842,398.00	-1.9%
Classified Supervisors' and Administrators' Salaries		2300	221,432.28	227,150.00	2.6%
Clerical, Technical and Office Salaries		2400	1,400,077.99	1,399,356.00	-0.1%
Other Classified Salaries		2900	6,755.95	6,098.00	-9.7%
TOTAL, CLASSIFIED SALARIES			6,034,472.36	6,216,165.00	3.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,262,566.49	2,827,439.00	25.0%
PERS		3201-3202	2,091,885.58	2,186,656.00	4.5%
OASDI/Medicare/Alternative		3301-3302	748,819.21	786,223.00	5.0%
Health and Welfare Benefits		3401-3402	3,607,912.34	4,090,503.00	13.4%
Unemployment Insurance		3501-3502	8,194.61	8,399.00	2.5%
Workers' Compensation		3601-3602	304,646.76	310,328.00	1.9%
OPEB, Allocated		3701-3702	388,573.97	261,994.00	-32.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	255,146.64	263,197.00	3.2%
TOTAL, EMPLOYEE BENEFITS			9,667,745.60	10,734,739.00	11.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	12,136.29	13,437.00	10.7%
Materials and Supplies		4300	432,377.10	1,114,395.00	157.7%
Noncapitalized Equipment		4400	26,316.11	775,647.00	2,847.4%
Food		4700	0.00	94,365.00	New
TOTAL, BOOKS AND SUPPLIES			470,829.50	1,997,844.00	324.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	105,164.58	133,977.00	27.4%
Dues and Memberships		5300	5,394.16	11,528.00	113.7%
Insurance		5400-5450	1,875.00	2,744.00	46.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	95,444.16	118,653.00	24.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,397,418.29	395.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	111,610.15	157,065.00	40.7%
Communications		5900	3,696.78	3,900.00	5.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,720,603.12	428,262.00	-84.3%
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					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,553,673.90	1,736,870.00	11.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,553,673.90	1,736,870.00	11.8%
TOTAL, EXPENDITURES			31,439,429.29	32,200,574.00	2.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	400.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	5,758,064.28	5,592,365.00	-2.9%
(a) TOTAL, INTERFUND TRANSFERS IN			5,758,464.28	5,592,365.00	-2.9%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	726,828.20	701,045.00	-3.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			726,828.20	701,045.00	-3.5%
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)			5,031,636.08	4,891,320.00	-2.8%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,536,552.16	14,395,347.00	6.3%
3) Other State Revenue		8300-8599	7,717,178.73	6,822,074.00	-11.6%
4) Other Local Revenue		8600-8799	5,207,344.91	4,007,858.00	-23.0%
5) TOTAL, REVENUES			26,461,075.80	25,225,279.00	-4.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		20,124,555.84	20,063,008.00	-0.3%
2) Instruction - Related Services	2000-2999		7,140,756.58	7,653,395.00	7.2%
3) Pupil Services	3000-3999		1,588,941.59	1,697,070.00	6.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,553,673.90	1,736,870.00	11.8%
8) Plant Services	8000-8999		1,031,501.38	1,050,231.00	1.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			31,439,429.29	32,200,574.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,978,353.49)	(6,975,295.00)	40.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,758,464.28	5,592,365.00	-2.9%
b) Transfers Out		7600-7629	726,828.20	701,045.00	-3.5%
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			5,031,636.08	4,891,320.00	-2.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			53,282.59	(2,083,975.00)	-4,011.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,236,481.91	13,289,764.50	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,236,481.91	13,289,764.50	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,236,481.91	13,289,764.50	0.4%
2) Ending Balance, June 30 (E + F1e)			13,289,764.50	11,205,789.50	-15.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,322,439.83	8,237,433.83	-20.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,967,324.67	2,968,355.67	0.0%
Other Assignments	0000	9780	2,967,324.67		
Other Assignments	0000	9780		2,968,355.67	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	275,470.38	275,470.38
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	267,619.93	334,829.93
6129	Early Education: Center-Based Reserve Account for Department of Social Services Programs	267,764.43	267,764.43
6130	Early Education: Center-Based Reserve Account	731,212.49	731,212.49
7810	Other Restricted State	3,175,539.00	2,785,537.00
9010	Other Restricted Local	5,604,833.60	3,842,619.60
Total, Restricted Balance		10,322,439.83	8,237,433.83

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	15,759,938.59	16,957,190.00	7.6%
3) Other State Revenue		8300-8599	9,465,407.64	9,708,808.00	2.6%
4) Other Local Revenue		8600-8799	954,439.87	946,216.00	-0.9%
5) TOTAL, REVENUES			26,179,786.10	27,612,214.00	5.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,887,775.25	8,732,856.00	10.7%
3) Employee Benefits		3000-3999	4,690,145.92	5,288,746.00	12.8%
4) Books and Supplies		4000-4999	12,225,252.53	14,581,448.00	19.3%
5) Services and Other Operating Expenditures		5000-5999	964,540.72	1,464,811.00	51.9%
6) Capital Outlay		6000-6999	18,513.42	21,000.00	13.4%
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	860,980.72	1,058,918.00	23.0%
9) TOTAL, EXPENDITURES			26,647,208.56	31,147,779.00	16.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(467,422.46)	(3,535,565.00)	656.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,204,321.67	2,292,625.00	4.0%
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			2,204,321.67	2,292,625.00	4.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,736,899.21	(1,242,940.00)	-171.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,595,587.31	24,332,486.52	7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,595,587.31	24,332,486.52	7.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,595,587.31	24,332,486.52	7.7%
2) Ending Balance, June 30 (E + F1e)			24,332,486.52	23,089,546.52	-5.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,024.00	0.00	-100.0%
Stores		9712	593,273.64	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	23,738,188.88	23,089,546.52	-2.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	17,078,217.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	70,021.00		
b) in Banks		9120	643,996.66		
c) in Revolving Cash Account		9130	1,024.00		
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	14.75		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,998,712.80		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	76,147.52		
6) Stores		9320	593,273.64		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			24,461,407.48		
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	108,461.69		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	20,459.27		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			128,920.96		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			24,332,486.52		
FEDERAL REVENUE					
Child Nutrition Programs		8220	14,666,545.03	15,430,742.00	5.2%
Donated Food Commodities		8221	1,093,393.56	1,526,448.00	39.6%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			15,759,938.59	16,957,190.00	7.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	9,465,407.64	9,708,808.00	2.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,465,407.64	9,708,808.00	2.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,320.83	5,000.00	278.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	645,648.00	600,000.00	-7.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(5,018.75)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	312,489.79	341,216.00	9.2%
TOTAL, OTHER LOCAL REVENUE			954,439.87	946,216.00	-0.9%
TOTAL, REVENUES			26,179,786.10	27,612,214.00	5.5%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	6,317,758.69	7,072,480.00	11.9%
Classified Supervisors' and Administrators' Salaries		2300	1,158,961.66	1,248,213.00	7.7%
Clerical, Technical and Office Salaries		2400	363,007.01	368,163.00	1.4%
Other Classified Salaries		2900	48,047.89	44,000.00	-8.4%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			7,887,775.25	8,732,856.00	10.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,550,180.42	1,794,103.00	15.7%
OASDI/Medicare/Alternative		3301-3302	573,959.12	646,147.00	12.6%
Health and Welfare Benefits		3401-3402	2,010,639.07	2,343,226.00	16.5%
Unemployment Insurance		3501-3502	3,799.63	4,240.00	11.6%
Workers' Compensation		3601-3602	141,161.11	156,566.00	10.9%
OPEB, Allocated		3701-3702	284,697.72	207,082.00	-27.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	125,708.85	137,382.00	9.3%
TOTAL, EMPLOYEE BENEFITS			4,690,145.92	5,288,746.00	12.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,124,254.93	1,420,000.00	26.3%
Noncapitalized Equipment		4400	101,391.53	510,000.00	403.0%
Food		4700	10,999,606.07	12,651,448.00	15.0%
TOTAL, BOOKS AND SUPPLIES			12,225,252.53	14,581,448.00	19.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,869.55	10,000.00	434.9%
Dues and Memberships		5300	2,874.67	3,000.00	4.4%
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	280,299.61	735,965.00	162.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	523,408.23	483,346.00	-7.7%
Professional/Consulting Services and Operating Expenditures		5800	151,257.62	223,500.00	47.8%
Communications		5900	4,831.04	9,000.00	86.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			964,540.72	1,464,811.00	51.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	21,000.00	New
Equipment Replacement		6500	18,513.42	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			18,513.42	21,000.00	13.4%
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	860,980.72	1,058,918.00	23.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			860,980.72	1,058,918.00	23.0%
TOTAL, EXPENDITURES			26,647,208.56	31,147,779.00	16.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,204,321.67	2,292,625.00	4.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,204,321.67	2,292,625.00	4.0%
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)			2,204,321.67	2,292,625.00	4.0%

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	15,759,938.59	16,957,190.00	7.6%
3) Other State Revenue		8300-8599	9,465,407.64	9,708,808.00	2.6%
4) Other Local Revenue		8600-8799	954,439.87	946,216.00	-0.9%
5) TOTAL, REVENUES			26,179,786.10	27,612,214.00	5.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		25,126,459.83	29,381,247.00	16.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		860,980.72	1,058,918.00	23.0%
8) Plant Services	8000-8999		659,768.01	707,614.00	7.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			26,647,208.56	31,147,779.00	16.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(467,422.46)	(3,535,565.00)	656.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,204,321.67	2,292,625.00	4.0%
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			2,204,321.67	2,292,625.00	4.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,736,899.21	(1,242,940.00)	-171.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,595,587.31	24,332,486.52	7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,595,587.31	24,332,486.52	7.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,595,587.31	24,332,486.52	7.7%
2) Ending Balance, June 30 (E + F1e)			24,332,486.52	23,089,546.52	-5.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,024.00	0.00	-100.0%
Stores		9712	593,273.64	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	23,738,188.88	23,089,546.52	-2.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	23,738,188.88	23,089,546.52
Total, Restricted Balance		23,738,188.88	23,089,546.52

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	122,134.84	0.00	-100.0%
5) TOTAL, REVENUES			122,134.84	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	14,717.14	0.00	-100.0%
3) Employee Benefits		3000-3999	1,861.69	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,578,393.60	0.00	-100.0%
6) Capital Outlay		6000-6999	1,472,939.78	0.00	-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			6,067,912.21	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,945,777.37)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,945,777.37)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,964,199.37	18,422.00	-99.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,964,199.37	18,422.00	-99.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,964,199.37	18,422.00	-99.5%
2) Ending Balance, June 30 (E + F1e)			18,422.00	18,422.00	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	18,422.00	18,422.00	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	4,493,267.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	18,422.00		
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	63,422.00		
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			4,575,111.49		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	8,364.61		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,548,324.88		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,556,689.49		
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)			18,422.00		
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	124,633.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,498.16)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			122,134.84	0.00	-100.0%
TOTAL, REVENUES			122,134.84	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	14,717.14	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			14,717.14	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,125.87	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	7.34	0.00	-100.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	544.51	0.00	-100.0%

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	183.97	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,861.69	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,068.72	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,548,324.88	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,578,393.60	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,460,175.50	0.00	-100.0%
Equipment		6400	12,764.28	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			1,472,939.78	0.00	-100.0%
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			6,067,912.21	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,000,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	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	122,134.84	0.00	-100.0%
5) TOTAL, REVENUES			122,134.84	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		6,067,912.21	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,067,912.21	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,945,777.37)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,945,777.37)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,964,199.37	18,422.00	-99.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,964,199.37	18,422.00	-99.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,964,199.37	18,422.00	-99.5%
2) Ending Balance, June 30 (E + F1e)			18,422.00	18,422.00	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	18,422.00	18,422.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	18,422.00	18,422.00
Total, Restricted Balance		18,422.00	18,422.00

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,878.00	1,685.00	-41.5%
4) Other Local Revenue		8600-8799	13,380,253.02	9,798,768.00	-26.8%
5) TOTAL, REVENUES			13,383,131.02	9,800,453.00	-26.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,212,949.24	1,481,327.00	22.1%
3) Employee Benefits		3000-3999	608,014.38	793,219.00	30.5%
4) Books and Supplies		4000-4999	140,989.16	109,935.00	-22.0%
5) Services and Other Operating Expenditures		5000-5999	(5,211,731.95)	2,754,707.00	-152.9%
6) Capital Outlay		6000-6999	85,315,646.92	29,750.00	-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			82,065,867.75	5,168,938.00	-93.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(68,682,736.73)	4,631,515.00	-106.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	34,997,980.54	44,108,777.00	26.0%
b) Transfers Out		7600-7629	16,042,193.53	43,777,117.00	172.9%
2) Other Sources/Uses					
a) Sources		8930-8979	205,080,000.00	100,080,000.00	-51.2%
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			224,035,787.01	100,411,660.00	-55.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			155,353,050.28	105,043,175.00	-32.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	60,419,982.83	215,773,033.11	257.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,419,982.83	215,773,033.11	257.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,419,982.83	215,773,033.11	257.1%
2) Ending Balance, June 30 (E + F1e)			215,773,033.11	320,816,208.11	48.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	110,451,693.25	213,737,104.25	93.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	105,321,339.86	107,079,103.86	1.7%
Other Assignments	0000	9780	105,321,339.86		
Other Assignments	0000	9780		107,079,103.86	
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	122,616,981.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	502,730.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	100,177,763.17		
e) Collections Awaiting Deposit		9140	91,608.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,021,621.80		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,085,548.45		
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			228,496,252.63		
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	12,021,252.52		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	640,931.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	61,036.00		
6) TOTAL, LIABILITIES			12,723,219.52		
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)			215,773,033.11		
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	2,878.00	1,685.00	-41.5%
TOTAL, OTHER STATE REVENUE			2,878.00	1,685.00	-41.5%
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	226,463.85	7,360.00	-96.8%
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	2,197,058.68	2,277,519.00	3.7%
Interest		8660	5,077,671.21	3,258,100.00	-35.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	156,656.41	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	5,722,402.87	4,255,789.00	-25.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,380,253.02	9,798,768.00	-26.8%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, REVENUES			13,383,131.02	9,800,453.00	-26.8%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	6,372.26	69,416.00	989.3%
Classified Supervisors' and Administrators' Salaries		2300	815,673.35	860,459.00	5.5%
Clerical, Technical and Office Salaries		2400	335,927.59	524,941.00	56.3%
Other Classified Salaries		2900	54,976.04	26,511.00	-51.8%
TOTAL, CLASSIFIED SALARIES			1,212,949.24	1,481,327.00	22.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	8,861.55	16,233.00	83.2%
PERS		3201-3202	285,289.98	359,054.00	25.9%
OASDI/Medicare/Alternative		3301-3302	87,269.77	105,821.00	21.3%
Health and Welfare Benefits		3401-3402	144,041.06	226,270.00	57.1%
Unemployment Insurance		3501-3502	570.94	732.00	28.2%
Workers' Compensation		3601-3602	20,783.60	26,550.00	27.7%
OPEB, Allocated		3701-3702	42,739.41	35,448.00	-17.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	18,458.07	23,111.00	25.2%
TOTAL, EMPLOYEE BENEFITS			608,014.38	793,219.00	30.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	14,843.91	55,088.00	271.1%
Noncapitalized Equipment		4400	126,145.25	54,847.00	-56.5%
TOTAL, BOOKS AND SUPPLIES			140,989.16	109,935.00	-22.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	23,947.41	21,000.00	-12.3%
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	219,495.58	184,000.00	-16.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(7,139,810.29)	290,596.00	-104.1%
Professional/Consulting Services and Operating Expenditures		5800	1,683,825.59	2,258,301.00	34.1%
Communications		5900	809.76	810.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(5,211,731.95)	2,754,707.00	-152.9%
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	77,586,537.50	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	7,729,109.42	29,750.00	-99.6%
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			85,315,646.92	29,750.00	-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					
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			82,065,867.75	5,168,938.00	-93.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	34,997,980.54	44,108,777.00	26.0%
(a) TOTAL, INTERFUND TRANSFERS IN			34,997,980.54	44,108,777.00	26.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Other Authorized Interfund Transfers Out		7619	16,042,193.53	43,777,117.00	172.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			16,042,193.53	43,777,117.00	172.9%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	205,080,000.00	100,080,000.00	-51.2%
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			205,080,000.00	100,080,000.00	-51.2%
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)			224,035,787.01	100,411,660.00	-55.2%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,878.00	1,685.00	-41.5%
4) Other Local Revenue		8600-8799	13,380,253.02	9,798,768.00	-26.8%
5) TOTAL, REVENUES			13,383,131.02	9,800,453.00	-26.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		81,790,351.51	5,106,230.00	-93.8%
9) Other Outgo	9000-9999	Except 7600-7699	275,516.24	62,708.00	-77.2%
10) TOTAL, EXPENDITURES			82,065,867.75	5,168,938.00	-93.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(68,682,736.73)	4,631,515.00	-106.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	34,997,980.54	44,108,777.00	26.0%
b) Transfers Out		7600-7629	16,042,193.53	43,777,117.00	172.9%
2) Other Sources/Uses					
a) Sources		8930-8979	205,080,000.00	100,080,000.00	-51.2%
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			224,035,787.01	100,411,660.00	-55.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			155,353,050.28	105,043,175.00	-32.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	60,419,982.83	215,773,033.11	257.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,419,982.83	215,773,033.11	257.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,419,982.83	215,773,033.11	257.1%
2) Ending Balance, June 30 (E + F1e)			215,773,033.11	320,816,208.11	48.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	110,451,693.25	213,737,104.25	93.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	105,321,339.86	107,079,103.86	1.7%
Other Assignments	0000	9780	105,321,339.86		
Other Assignments	0000	9780		107,079,103.86	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	110,451,693.25	213,737,104.25
Total, Restricted Balance		110,451,693.25	213,737,104.25

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,030,708.26	1,375,000.00	-32.3%
5) TOTAL, REVENUES			2,030,708.26	1,375,000.00	-32.3%
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	48,292.00	64,650.00	33.9%
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			48,292.00	64,650.00	33.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,982,416.26	1,310,350.00	-33.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,982,416.26	1,310,350.00	-33.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,678,593.03	10,661,009.29	22.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,678,593.03	10,661,009.29	22.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,678,593.03	10,661,009.29	22.8%
2) Ending Balance, June 30 (E + F1e)			10,661,009.29	11,971,359.29	12.3%
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	10,661,009.29	11,971,359.29	12.3%
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	10,231,793.02		
1) Fair Value Adjustment to Cash in County Treasury		9111	41,950.00		
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	202,963.27		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	184,303.00		
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			10,661,009.29		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			10,661,009.29		
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	355,476.00	175,000.00	-50.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	552.80	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,674,679.46	1,200,000.00	-28.3%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,030,708.26	1,375,000.00	-32.3%
TOTAL, REVENUES			2,030,708.26	1,375,000.00	-32.3%
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	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	48,292.00	64,650.00	33.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			48,292.00	64,650.00	33.9%
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	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			48,292.00	64,650.00	33.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,030,708.26	1,375,000.00	-32.3%
5) TOTAL, REVENUES			2,030,708.26	1,375,000.00	-32.3%
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		48,292.00	64,650.00	33.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			48,292.00	64,650.00	33.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,982,416.26	1,310,350.00	-33.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,982,416.26	1,310,350.00	-33.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,678,593.03	10,661,009.29	22.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,678,593.03	10,661,009.29	22.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,678,593.03	10,661,009.29	22.8%
2) Ending Balance, June 30 (E + F1e)			10,661,009.29	11,971,359.29	12.3%
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	10,661,009.29	11,971,359.29	12.3%
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%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	10,661,009.29	11,971,359.29
Total, Restricted Balance		10,661,009.29	11,971,359.29

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	18,642,791.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			18,642,791.00	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	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)			18,642,791.00	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	18,642,791.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,642,791.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	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		
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			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	18,642,791.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			18,642,791.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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			18,642,791.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	18,642,791.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			18,642,791.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(18,642,791.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,642,791.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			18,642,791.00	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	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)			18,642,791.00	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	18,642,791.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,642,791.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	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%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	568,310.56	4,624,876.00	713.8%
4) Other Local Revenue		8600-8799	89,839,456.57	76,738,603.00	-14.6%
5) TOTAL, REVENUES			90,407,767.13	81,363,479.00	-10.0%
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	103,170,225.01	89,117,333.00	-13.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			103,170,225.01	89,117,333.00	-13.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,762,457.88)	(7,753,854.00)	-39.2%
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	124,802,337.05	0.00	-100.0%
b) Uses		7630-7699	102,720,200.95	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			22,082,136.10	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,319,678.22	(7,753,854.00)	-183.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	96,812,359.51	106,132,037.73	9.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			96,812,359.51	106,132,037.73	9.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			96,812,359.51	106,132,037.73	9.6%
2) Ending Balance, June 30 (E + F1e)			106,132,037.73	98,378,183.73	-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	83,697,052.63	75,943,198.63	-9.3%
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	22,434,985.10	22,434,985.10	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	86,060,838.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	352,849.00		
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	19,891,381.92		
3) Accounts Receivable		9200	996,799.98		
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			107,301,868.90		
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	1,169,831.17		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,169,831.17		
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)			106,132,037.73		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	568,310.56	709,774.00	24.9%
Other Subventions/In-Lieu Taxes		8572	0.00	3,915,102.00	New
TOTAL, OTHER STATE REVENUE			568,310.56	4,624,876.00	713.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	83,036,232.03	75,556,343.00	-9.0%
Unsecured Roll		8612	1,481,902.91	1,182,260.00	-20.2%
Prior Years' Taxes		8613	2,043,213.05	0.00	-100.0%
Supplemental Taxes		8614	916,025.86	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	20,858.98	0.00	-100.0%
Interest		8660	2,655,682.14	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(108,045.17)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	(206,413.23)	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			89,839,456.57	76,738,603.00	-14.6%
TOTAL, REVENUES			90,407,767.13	81,363,479.00	-10.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	26,260.00	New
Debt Service - Interest		7438	40,993,557.86	24,266,318.00	-40.8%
Other Debt Service - Principal		7439	62,176,667.15	64,824,755.00	4.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			103,170,225.01	89,117,333.00	-13.6%
TOTAL, EXPENDITURES			103,170,225.01	89,117,333.00	-13.6%
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	124,802,337.05	0.00	-100.0%
(c) TOTAL, SOURCES			124,802,337.05	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	102,720,200.95	0.00	-100.0%
(d) TOTAL, USES			102,720,200.95	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			22,082,136.10	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	568,310.56	4,624,876.00	713.8%
4) Other Local Revenue		8600-8799	89,839,456.57	76,738,603.00	-14.6%
5) TOTAL, REVENUES			90,407,767.13	81,363,479.00	-10.0%
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	103,170,225.01	89,117,333.00	-13.6%
10) TOTAL, EXPENDITURES			103,170,225.01	89,117,333.00	-13.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(12,762,457.88)	(7,753,854.00)	-39.2%
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	124,802,337.05	0.00	-100.0%
b) Uses		7630-7699	102,720,200.95	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			22,082,136.10	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,319,678.22	(7,753,854.00)	-183.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	96,812,359.51	106,132,037.73	9.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			96,812,359.51	106,132,037.73	9.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			96,812,359.51	106,132,037.73	9.6%
2) Ending Balance, June 30 (E + F1e)			106,132,037.73	98,378,183.73	-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	83,697,052.63	75,943,198.63	-9.3%
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	22,434,985.10	22,434,985.10	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	83,697,052.63	75,943,198.63
Total, Restricted Balance		83,697,052.63	75,943,198.63

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	165.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	30,652,766.29	25,095,745.00	-18.1%
5) TOTAL, REVENUES			30,652,931.29	25,095,745.00	-18.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	455,292.57	473,390.00	4.0%
3) Employee Benefits		3000-3999	517,164.18	381,410.00	-26.2%
4) Books and Supplies		4000-4999	22,313.42	26,428.00	18.4%
5) Services and Other Operating Expenses		5000-5999	19,060,690.32	22,990,919.00	20.6%
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			20,055,460.49	23,872,147.00	19.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,597,470.80	1,223,598.00	-88.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	65,959.43	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(65,959.43)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			10,531,511.37	1,223,598.00	-88.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	57,750,756.93	68,282,268.30	18.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,750,756.93	68,282,268.30	18.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			57,750,756.93	68,282,268.30	18.2%
2) Ending Net Position, June 30 (E + F1e)			68,282,268.30	69,505,866.30	1.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	55,986,334.76	56,384,932.76	0.7%
c) Unrestricted Net Position		9790	12,295,933.54	13,120,933.54	6.7%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	70,600,344.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	289,461.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,269,703.95		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	590,047.41		
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			72,749,556.44		
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	2,143,371.09		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,323,917.05		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			4,467,288.14		
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)			68,282,268.30		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	165.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			165.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,455,570.00	850,000.00	-65.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(18,066.42)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	28,185,097.56	24,234,245.00	-14.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	30,165.15	11,500.00	-61.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,652,766.29	25,095,745.00	-18.1%
TOTAL, REVENUES			30,652,931.29	25,095,745.00	-18.1%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	139,967.40	139,967.00	0.0%
Clerical, Technical and Office Salaries		2400	315,325.17	333,423.00	5.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			455,292.57	473,390.00	4.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	508.80	0.00	-100.0%
PERS		3201-3202	110,155.82	122,335.00	11.1%
OASDI/Medicare/Alternative		3301-3302	35,019.11	35,106.00	0.2%
Health and Welfare Benefits		3401-3402	338,950.55	196,562.00	-42.0%
Unemployment Insurance		3501-3502	221.02	232.00	5.0%
Workers' Compensation		3601-3602	7,992.37	8,477.00	6.1%
OPEB, Allocated		3701-3702	16,856.73	11,320.00	-32.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,459.78	7,378.00	-1.1%
TOTAL, EMPLOYEE BENEFITS			517,164.18	381,410.00	-26.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	20,621.74	24,081.00	16.8%
Noncapitalized Equipment		4400	1,691.68	2,347.00	38.7%
TOTAL, BOOKS AND SUPPLIES			22,313.42	26,428.00	18.4%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5499	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,213,172.13	3,497,056.00	58.0%
Professional/Consulting Services and					
Operating Expenditures		5800-5899	16,845,481.28	19,485,863.00	15.7%
Communications		5900	2,036.91	8,000.00	292.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			19,060,690.32	22,990,919.00	20.6%
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			20,055,460.49	23,872,147.00	19.0%
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	65,959.43	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			65,959.43	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
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)			(65,959.43)	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	165.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	30,652,766.29	25,095,745.00	-18.1%
5) TOTAL, REVENUES			30,652,931.29	25,095,745.00	-18.1%
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		20,055,460.49	23,872,147.00	19.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			20,055,460.49	23,872,147.00	19.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,597,470.80	1,223,598.00	-88.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	65,959.43	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(65,959.43)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			10,531,511.37	1,223,598.00	-88.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	57,750,756.93	68,282,268.30	18.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,750,756.93	68,282,268.30	18.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			57,750,756.93	68,282,268.30	18.2%
2) Ending Net Position, June 30 (E + F1e)			68,282,268.30	69,505,866.30	1.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	55,986,334.76	56,384,932.76	0.7%
c) Unrestricted Net Position		9790	12,295,933.54	13,120,933.54	6.7%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	55,986,334.76	56,384,932.76
Total, Restricted Net Position		55,986,334.76	56,384,932.76

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)	36,609.50	36,219.71	36,609.50	36,318.49	36,318.49	36,318.49
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)	36,609.50	36,219.71	36,609.50	36,318.49	36,318.49	36,318.49
5. District Funded County Program ADA						
a. County Community Schools	76.98	75.52	75.52	75.52	75.52	75.52
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)	76.98	75.52	75.52	75.52	75.52	75.52
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	36,686.48	36,295.23	36,685.02	36,394.01	36,394.01	36,394.01
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	261.31		261.31	250.00		250.00
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	261.31	0.00	261.31	250.00	0.00	250.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	261.31	0.00	261.31	250.00	0.00	250.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	6,350,107.00		6,350,107.00			6,350,107.00
Work in Progress	379,300,793.98	(56,761,652.98)	322,539,141.00	90,882,226.00	139,845,248.00	273,576,119.00
Total capital assets not being depreciated	385,650,900.98	(56,761,652.98)	328,889,248.00	90,882,226.00	139,845,248.00	279,926,226.00
Capital assets being depreciated:						
Land Improvements	86,752,531.68	4,571,761.32	91,324,293.00	9,862,842.00	425,379.00	100,761,756.00
Buildings	1,219,589,331.94	(21,955,301.94)	1,197,634,030.00	127,123,209.00	3,337,552.00	1,321,419,687.00
Equipment	50,832,157.38	(6,921,054.38)	43,911,103.00	9,849,340.00	1,985,943.00	51,774,500.00
Total capital assets being depreciated	1,357,174,021.00	(24,304,595.00)	1,332,869,426.00	146,835,391.00	5,748,874.00	1,473,955,943.00
Accumulated Depreciation for:						
Land Improvements	(49,300,992.26)	(2,412.74)	(49,303,405.00)	(4,538,331.00)	(59,995.00)	(53,781,741.00)
Buildings	(466,546,712.38)	8,143,109.38	(458,403,603.00)	(50,633,505.00)		(509,037,108.00)
Equipment	(25,295,881.42)	14,920.42	(25,280,961.00)	(4,285,481.00)	(1,795,205.00)	(27,771,237.00)
Total accumulated depreciation	(541,143,586.06)	8,155,617.06	(532,987,969.00)	(59,457,317.00)	(1,855,200.00)	(590,590,086.00)
Total capital assets being depreciated, net excluding lease and subscription assets	816,030,434.94	(16,148,977.94)	799,881,457.00	87,378,074.00	3,893,674.00	883,365,857.00
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
Governmental activity capital assets, net	1,201,681,335.92	(72,910,630.92)	1,128,770,705.00	178,260,300.00	143,738,922.00	1,163,292,083.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	56.74%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.00
ESMOE	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2027-28 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
GANN	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$361,731,451.49
	Appropriations Subject to Limit	\$361,731,451.49
	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	4.57%
	Fixed-with-carry-forward indirect cost rate for use in 2027-28 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 08, 2026

Printed Name: _____

Title: _____

To the Superintendent of Public Instruction:

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

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

Date: _____

Printed Name: _____

Title: _____

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

For County Office of Education:

Tara Clark

Name
Director, District Fiscal Services

Title
(916) 228-2294

Telephone
tclark@scoe.net

E-mail Address

For School District:

Laura Lilley

Name
Director of Fiscal Services

Title
(916) 971-7258

Telephone
laura.lilley@sanjuan.edu

E-mail Address

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

FEDERAL PROGRAM NAME	TITLE I, PART A BASIC GRANT	Consolidated Federal Admin	ESSA - School Improvements	ESSA - School Improvements	ESSA - School Improvements	BASIC LOCAL ASSISTANCE ENT.
FEDERAL CATALOG NUMBER	84.01		84.010	84.010	84.010	84.027
RESOURCE CODE	3010	3155	3182	3182	3182	3310
REVENUE OBJECT	8290(0)		8290 (0)	8290 (0)	8290 (7)	8181
LOCAL DESCRIPTION (if any)	RP 304		SBF 5	SBF 5	SBF 5	Sub Fund 03
AWARD						
1. Prior Year Carryover	3,701,887.91		384,608.89	472,119.00		
2. a. Current Year Award	16,463,854.00		-		754,028.00	9,596,623.00
b. Transferability (ESSA)						
c. Other Adjustments						
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	16,463,854.00	-	-	-	754,028.00	9,596,623.00
3. Required Matching Funds/Other	2,976.00					2,255,199.00
4. Total Available Award (sum lines 1,2d, & 3)	20,168,717.91	-	384,608.89	472,119.00	754,028.00	11,851,822.00
REVENUES						
5. Unearned Revenue Deferred from Prior Yr	37,191.91			118,030.00		
6. Cash Received in Current Year	15,553,436.00		321,338.89		188,507.00	(483,851.00)
7. Contributed Matching Funds	2,976.00	-	-	-	-	2,255,199.00
8. Total Available (sum lines 5, 6, 7)	15,593,603.91	-	321,338.89	118,030.00	188,507.00	1,771,348.00
EXPENDITURES						
9. Donor-Authorized Expenditures	16,667,621.89	-	321,338.89	378,707.12	-	11,851,822.00
10. Non-Donor Authorized Expenditures	2,976.00					
11. Total Expenditures (lines 9 & 10)	16,670,597.89	-	321,338.89	378,707.12	-	11,851,822.00
12. Adjustments						
13. (line 8 minus line 9 plus line 12)	(1,076,993.98)	-	-	(260,677.12)	188,507.00	(10,080,474.00)
a. Unearned Revenue	0.00	0.00	0.00	0.00	188,507.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	1,076,993.98	0.00	0.00	260,677.12	0.00	10,080,474.00
14. Unused Grant Award Calculation (Line 4 minus line 9)	3,498,120.02	-	63,270.00	93,411.88	754,028.00	-
15. If carryover is allowed, enter line 14 amount here	3,498,120.02	-	-	93,411.88	754,028.00	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	16,667,621.89	-	321,338.89	378,707.12	-	9,596,623.00

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

FEDERAL PROGRAM NAME	BASIC LOCAL ASST. PRIVATE SCHOOL ISP	FEDERAL PRESCHOOL	IDEA PRESCHOOL GRANTS, PART B, SEC 619 PRIVATE SCHOOL ISPs	IDEA MENTAL HEALTH AB3632	PRESCHOOL STAFF DEV.	EARLY INTERVENTION PART C
FEDERAL CATALOG NUMBER	84.027	84.173	84.173	84.027A	84.173A	84.181
RESOURCE CODE	3311	3315	3317	3327	3345	3385
REVENUE OBJECT	8181	8182	8182	8182	8182	8182(2)
LOCAL DESCRIPTION (if any)	Sub Fund 03	Sub Fund 03	Sub Fund 03	Sub Fund 03	Sub Fund 03	Sub Fund 03
AWARD						
1. Prior Year Carryover						
2. a. Current Year Award	483,851.00	424,070.00	9,557.00	485,623.00	2,049.00	162,284.00
b. Transferability (ESSA)						
c. Other Adjustments		-	-			
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	483,851.00	424,070.00	9,557.00	485,623.00	2,049.00	162,284.00
3. Required Matching Funds/Other		-	-			
4. Total Available Award (sum lines 1,2d, & 3)	483,851.00	424,070.00	9,557.00	485,623.00	2,049.00	162,284.00
REVENUES						
5. Unearned Revenue Deferred from Prior Yr						
6. Cash Received in Current Year	483,851.00	(9,557.00)	9,557.00			81,142.00
7. Contributed Matching Funds	-	-	-			-
8. Total Available (sum lines 5, 6, 7)	483,851.00	(9,557.00)	9,557.00	-	-	81,142.00
EXPENDITURES						
9. Donor-Authorized Expenditures	483,851.00	424,070.00	9,557.00	485,623.00	2,049.00	162,284.00
10. Non-Donor Authorized Expenditures						
11. Total Expenditures (lines 9 & 10)	483,851.00	424,070.00	9,557.00	485,623.00	2,049.00	162,284.00
12. Adjustments						
13. (line 8 minus line 9 plus line 12)	-	(433,627.00)	-	(485,623.00)	(2,049.00)	(81,142.00)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	433,627.00	0.00	485,623.00	2,049.00	81,142.00
14. Unused Grant Award Calculation (Line 4 minus line 9)	-	-	-	-	-	-
15. If carryover is allowed, enter line 14 amount here	-	-	-	-	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	483,851.00	424,070.00	9,557.00	485,623.00	2,049.00	162,284.00

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

FEDERAL PROGRAM NAME	ALTERNATE DISPUTE RESOLUTION PROGRAM	CARL PERKINS	NCLB -TITLE II PART A (WAS 4010 & 4135)	TITLE IV, PART A - Academic Enrichment	21ST CENTURY (ASSETS - LOC 202)	21ST CENTURY (ASSETS - LOC 204)
FEDERAL CATALOG NUMBER	84.173A	84.048	84.367		84.287	84.287
RESOURCE CODE	3395	3550	4035	4127	4128	4129
REVENUE OBJECT	8182(3)	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Sub Fund 03	RP 405			GO 1140 LO 202	GO 1140 LO 204
AWARD						
1. Prior Year Carryover		-	1,011,924.00	904,749.00		1,012.57
2. a. Current Year Award	15,157.00	453,170.00	1,628,123.00	1,302,680.00	254,500.00	254,500.00
b. Transferability (ESSA)						
c. Other Adjustments				6,541.00	-	0.02
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	15,157.00	453,170.00	1,628,123.00	1,309,221.00	254,500.00	254,500.02
3. Required Matching Funds/Other		-	-		-	182.26
4. Total Available Award (sum lines 1,2d, & 3)	15,157.00	453,170.00	2,640,047.00	2,213,970.00	254,500.00	255,694.85
REVENUES						
5. Unearned Revenue Deferred from Prior Yr			424,347.00			0.00
6. Cash Received in Current Year		453,170.00	1,613,477.00	1,371,220.00	254,500.00	204,612.59
7. Contributed Matching Funds	-	-	-	-	-	182.26
8. Total Available (sum lines 5, 6, 7)	-	453,170.00	2,037,824.00	1,371,220.00	254,500.00	204,794.85
EXPENDITURES						
9. Donor-Authorized Expenditures	15,157.00	453,170.00	2,260,816.72	1,130,159.04	254,500.00	255,512.59
10. Non-Donor Authorized Expenditures					-	182.26
11. Total Expenditures (lines 9 & 10)	15,157.00	453,170.00	2,260,816.72	1,130,159.04	254,500.00	255,694.85
12. Adjustments						
13. (line 8 minus line 9 plus line 12)	(15,157.00)	-	(222,992.72)	241,060.96	-	(50,900.00)
a. Unearned Revenue	0.00	0.00	0.00	241,060.96	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	15,157.00	0.00	222,992.72	0.00	0.00	50,900.00
14. Unused Grant Award Calculation (Line 4 minus line 9)	-	-	379,230.28	1,083,810.96	-	-
15. If carryover is allowed, enter line 14 amount here	-	-	379,230.28	1,083,810.96	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	15,157.00	453,170.00	2,260,816.72	1,130,159.04	254,500.00	255,512.59

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

FEDERAL PROGRAM NAME	TITLE III IMMIGRANT	TITLE III LIMITED ENGLISH PROF.	INDIAN EDUCATION	NCLB TITLE X MCKINNEY-VENTO HOMELESS	REFUGEE SCHOOL IMPACT	Perkins CTE Improvement Act of 2006 Rural Community Equipment Grants
FEDERAL CATALOG NUMBER	84.365	84.365	84.060	84.196		84.048
RESOURCE CODE	4201	4203	4510	5630	5830	3555-4630
REVENUE OBJECT	8290	8290		8290	8290	8290
LOCAL DESCRIPTION (if any)			RP 412	Goal 1489		FD 11-415
AWARD						
1. Prior Year Carryover	262,387.60	317,481.94	-	-	56,598.28	-
2. a. Current Year Award	485,739.00	1,152,002.00	41,200.00	103,086.85	-	-
b. Transferability (ESSA)		-				
c. Other Adjustments		5,417.00			0.10	
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	485,739.00	1,157,419.00	41,200.00	103,086.85	0.10	-
3. Required Matching Funds/Other	-	-	-	-	-	-
4. Total Available Award (sum lines 1,2d, & 3)	748,126.60	1,474,900.94	41,200.00	103,086.85	56,598.38	-
REVENUES						
5. Unearned Revenue Deferred from Prior Yr	126,694.60	170,557.94				
6. Cash Received in Current Year	226,136.00	680,651.00	24,401.34	72,160.00	50,373.30	-
7. Contributed Matching Funds	-	-	-	-	-	-
8. Total Available (sum lines 5, 6, 7)	352,830.60	851,208.94	24,401.34	72,160.00	50,373.30	-
EXPENDITURES						
9. Donor-Authorized Expenditures	348,234.91	750,008.24	41,200.00	103,086.85	56,598.38	-
10. Non-Donor Authorized Expenditures				-		
11. Total Expenditures (lines 9 & 10)	348,234.91	750,008.24	41,200.00	103,086.85	56,598.38	-
12. Adjustments						
13. (line 8 minus line 9 plus line 12)	4,595.69	101,200.70	(16,798.66)	(30,926.85)	(6,225.08)	-
a. Unearned Revenue	4,595.69	101,200.70	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	16,798.66	30,926.85	6,225.08	0.00
14. Unused Grant Award Calculation (Line 4 minus line 9)	399,891.69	724,892.70	-	-	-	-
15. If carryover is allowed, enter line 14 amount here	399,891.69	724,892.70	-	-	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	348,234.91	750,008.24	41,200.00	103,086.85	56,598.38	-

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

	Adult Basic Education, English Language Acquisition, and ELCE (Section 231)	Adult Secondary Education (Section 231)	Integrated English Literacy and Civics Education (Section 243)	Child Care Dev. Block Grant CCTR- 7192	Child Care Dev. Block Grant CCTR- 7192	Early HeadStart Basic/T&TA
FEDERAL PROGRAM NAME						
FEDERAL CATALOG NUMBER	84.002A	84.002	84.002A	93.596	93.596	93.600
RESOURCE CODE	3905-4110	3913-4113	3926-4115	5025	5025	9727 (5)
REVENUE OBJECT	8290	8290	8290	8290 / Goal 0001/0004/1130	8290 / Goal 0020	8290 / Goals 0004/0002/0040
LOCAL DESCRIPTION (if any)	FD 11-415	FD 11-415	FD 11-415	FD 12	FD 12	FD 12 FY 24-25
AWARD						
1. Prior Year Carryover	-	-	-	-	869,833.13	33.00
2. a. Current Year Award	235,191.00	99,692.00	19,404.00	1,920,237.00	579,946.00	222,931.95
b. Transferability (ESSA)						
c. Other Adjustments				3,616.70	-	86.92
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	235,191.00	99,692.00	19,404.00	1,923,853.70	579,946.00	223,018.87
3. Required Matching Funds/Other	-	-	-	132,655.95	-	-
4. Total Available Award (sum lines 1,2d, & 3)	235,191.00	99,692.00	19,404.00	2,056,509.65	1,449,779.13	223,051.87
REVENUES						
5. Unearned Revenue Deferred from Prior Yr					869,833.13	33.00
6. Cash Received in Current Year	143,047.00	74,769.00	13,514.00	1,923,853.70	579,946.00	219,555.63
7. Contributed Matching Funds	-	-	-	132,655.95	-	-
8. Total Available (sum lines 5, 6, 7)	143,047.00	74,769.00	13,514.00	2,056,509.65	1,449,779.13	219,588.63
EXPENDITURES						
9. Donor-Authorized Expenditures	235,191.00	99,692.00	19,404.00	2,056,509.65	239,204.58	219,588.63
10. Non-Donor Authorized Expenditures						
11. Total Expenditures (lines 9 & 10)	235,191.00	99,692.00	19,404.00	2,056,509.65	239,204.58	219,588.63
12. Adjustments						
13. (line 8 minus line 9 plus line 12)	(92,144.00)	(24,923.00)	(5,890.00)	(0.00)	1,210,574.55	-
a. Unearned Revenue	0.00	0.00	0.00	0.00	1,210,574.55	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	92,144.00	24,923.00	5,890.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (Line 4 minus line 9)	-	-	-	-	1,210,574.55	3,463.24
15. If carryover is allowed, enter line 14 amount here	-	-	-	-	1,210,574.55	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	235,191.00	99,692.00	19,404.00	1,923,853.70	239,204.58	219,588.63

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

FEDERAL PROGRAM NAME	Early Head Start Basic /T&TA	Early Head Start Covid	Headstart Basic/T&TA	Headstart Basic/T&TA	Total
FEDERAL CATALOG NUMBER	93.600	93.600	93.600	93.600	
RESOURCE CODE	9727 (6)	9734 (4)	9734 (5)	9734 (6)	
REVENUE OBJECT	8290 / Goals 0001/0002/0040	8290 / Goals 0010/0002//0040	8290 / Goals 0010/0002//0040	8290 / Goals 0001/0002/0040	
LOCAL DESCRIPTION (if any)	FD12 FY 25-26	FD 12 FY 23-24	FD 12 FY 24-25	FD 12 FY 25-26	
AWARD					
1. Prior Year Carryover			-		7,982,635.32
2. a. Current Year Award	2,937,877.00	1,255,369.97		7,690,319.00	49,033,064.77
b. Transferability (ESSA)					-
c. Other Adjustments			505.02		16,166.76
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	2,937,877.00	1,255,369.97	505.02	7,690,319.00	49,049,231.53
3. Required Matching Funds/Other	-	-	128,443.33	-	2,519,456.54
4. Total Available Award (sum lines 1,2d, & 3)	2,937,877.00	1,255,369.97	128,948.35	7,690,319.00	59,551,323.39
REVENUES					-
5. Unearned Revenue Deferred from Prior Yr					1,746,687.58
6. Cash Received in Current Year	2,233,054.06	1,255,369.97	505.02	5,680,742.59	33,219,482.09
7. Contributed Matching Funds	-	-	128,443.33		2,519,456.54
8. Total Available (sum lines 5, 6, 7)	2,233,054.06	1,255,369.97	128,948.35	5,680,742.59	37,485,626.21
EXPENDITURES					-
9. Donor-Authorized Expenditures	2,719,526.37	1,255,369.97	128,948.35	7,031,127.22	50,459,929.40
10. Non-Donor Authorized Expenditures					3,158.26
11. Total Expenditures (lines 9 & 10)	2,719,526.37	1,255,369.97	128,948.35	7,031,127.22	50,463,087.66
12. Adjustments					-
13. (line 8 minus line 9 plus line 12)	(486,472.31)	-	-	(1,350,384.63)	(12,977,461.45)
a. Unearned Revenue		0.00	0.00	0.00	1,745,938.90
b. Accounts Payable	0.00	0.00	0.00	0.00	-
c. Accounts Receivable	486,472.31	0.00	0.00	1,350,384.63	14,723,400.35
14. Unused Grant Award Calculation (Line 4 minus line 9)	218,350.63	-	-	659,191.78	9,088,235.73
15. If carryover is allowed, enter line 14 amount here	218,350.63	-	-	659,191.78	9,021,502.49
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,719,526.37	1,255,369.97	505.02	7,031,127.22	47,943,631.12

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

STATE PROGRAM NAME	AFTER SCHOOL LEARNING Suffix EZ	UPK PLANNING & IMPLEMENTATION GRANT	Teacher Incentive National Board	INITIATIVE: CA PARTNERSHIP ACADEMIES ARTS, MEDIA, AND	GOVERNOR'S CTE INITIATIVE: CA PARTNERSHIP ACADEMIES
STATE ID NUMBER (IF ANY)	23939-EZ	25593	25572	25220	25220
RESOURCE CODE	6010	6053	6271	6385	6385
REVENUE OBJECT	8590 (0)	8590	8590	8590 (5)	8590 (5)
LOCAL DESCRIPTION (if any)	RP 570	RP 000	RP 000	LOC 207	LOC 209
AWARD					
1. Prior Year Carryover		1,675,223.21	5,000.00	4,700.00	5,273.00
2. a. Current Year Award	4,028,652.18		30,000.00		
b. Other Adjustments					
c. Adj. Curr Yr. Award (sum lines 2a & 2b)	4,028,652.18	-	30,000.00	-	-
3. Required Matching Funds/Other			1,025.00		
4. Total Available Award (sum lines 1, 2c & 3)	4,028,652.18	1,675,223.21	36,025.00	4,700.00	5,273.00
REVENUES					
5. Unearned Revenue Deferred from Prior Yr		1,675,223.21	5,000.00	4,700.00	5,273.00
6. Cash Received in Current Year	3,625,786.97	-	30,000.00		-
7. Contributed Matching Funds			1,025.00		
8. Total Available (sum lines 5, 6, 7)	3,625,786.97	1,675,223.21	36,025.00	4,700.00	5,273.00
EXPENDITURES					
9. Donor-Authorized Expenditures	4,028,652.18	538,800.45	26,025.00	4,700.00	5,273.00
10. Non-Donor Authorized Expenditures	-				
11. Total Expenditures (lines 9 & 10)	4,028,652.18	538,800.45	26,025.00	4,700.00	5,273.00
12. Adjustments			-		
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(402,865.21)	1,136,422.76	10,000.00	-	-
a. Unearned Revenue	-	1,136,422.76	10,000.00	-	-
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	402,865.21	-	-	-	-
14. Unused Grant Award Calculation (Line 4 minus line 9) If carryover is allowed, enter line 14 amount	-	1,136,422.76	10,000.00	-	-
15. here	-	1,136,422.76	10,000.00	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,028,652.18	538,800.45	25,000.00	4,700.00	5,273.00

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

STATE PROGRAM NAME	INITIATIVE: CA PARTNERSHIP ACADEMIES ARTS, MEDIA, AND	GOVERNOR'S CTE INITIATIVE: CA PARTNERSHIP ACADEMIES	GOVERNOR'S CTE INITIATIVE: CA PARTNERSHIP ACADEMIES	GOVERNOR'S CTE INITIATIVE: CA PARTNERSHIP ACADEMIES	CTEIG
STATE ID NUMBER (IF ANY)	25220	25220	25220	25220	
RESOURCE CODE	6385	6385	6385	6385	6387
REVENUE OBJECT	8590 (6)	8590 (5)	8590 (6)	8590 (6)	8590 (5)
LOCAL DESCRIPTION (if any)	LOC 207	LOC 207	LOC 207	LOC 209	RP 405
AWARD					
1. Prior Year Carryover		5,273.00	-		203,750.00
2. a. Current Year Award	40,000.00		81,000.00	81,000.00	
b. Other Adjustments					
c. Adj. Curr Yr. Award (sum lines 2a & 2b)	40,000.00	-	81,000.00	81,000.00	-
3. Required Matching Funds/Other					
4. Total Available Award (sum lines 1, 2c & 3)	40,000.00	5,273.00	81,000.00	81,000.00	203,750.00
REVENUES					
5. Unearned Revenue Deferred from Prior Yr		5,273.00			203,750.00
6. Cash Received in Current Year	36,000.00		81,000.00	81,000.00	
7. Contributed Matching Funds					
8. Total Available (sum lines 5, 6, 7)	36,000.00	5,273.00	81,000.00	81,000.00	203,750.00
EXPENDITURES					
9. Donor-Authorized Expenditures	20,000.00	5,273.00	81,000.00	81,000.00	203,750.00
10. Non-Donor Authorized Expenditures					
11. Total Expenditures (lines 9 & 10)	20,000.00	5,273.00	81,000.00	81,000.00	203,750.00
12. Adjustments					
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	16,000.00	-	-	-	-
a. Unearned Revenue	16,000.00	-	-	-	-
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	-	-	-	-	-
14. Unused Grant Award Calculation (Line 4 minus line 9) If carryover is allowed, enter line 14 amount here	20,000.00	-	-	-	-
15. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	20,000.00	5,273.00	81,000.00	81,000.00	203,750.00

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

STATE PROGRAM NAME	CTEIG	CTEIG	SPECIAL ED: INFANT DISCRETIONARY FUNDS	WORKABILITY	TUPE Grades 6-12
STATE ID NUMBER (IF ANY)				24463	
RESOURCE CODE	6387	6387	6515	6520	6690
REVENUE OBJECT	8590 (6)	8590 (7)	8590	8590 (0)	8590RP 109 YR 0
LOCAL DESCRIPTION (if any)	RP 405	RP 405		Sub Fund 03	RP 109 YR 0
AWARD					
1. Prior Year Carryover	1,923,854.00				
2. a. Current Year Award		1,910,025.00	1,922.00	445,925.00	151,298.00
b. Other Adjustments					
c. Adj. Curr Yr. Award (sum lines 2a & 2b)	-	1,910,025.00	1,922.00	445,925.00	151,298.00
3. Required Matching Funds/Other				0.71	
4. Total Available Award (sum lines 1, 2c & 3)	1,923,854.00	1,910,025.00	1,922.00	445,925.71	151,298.00
REVENUES					
5. Unearned Revenue Deferred from Prior Yr	1,923,854.00				
6. Cash Received in Current Year		1,719,022.50	1,922.00	148,367.23	136,168.20
7. Contributed Matching Funds				0.71	
8. Total Available (sum lines 5, 6, 7)	1,923,854.00	1,719,022.50	1,922.00	148,367.94	136,168.20
EXPENDITURES					
9. Donor-Authorized Expenditures	1,874,500.00	-	1,922.00	445,925.00	151,298.14
10. Non-Donor Authorized Expenditures					
11. Total Expenditures (lines 9 & 10)	1,874,500.00	-	1,922.00	445,925.00	151,298.14
12. Adjustments					
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	49,354.00	1,719,022.50	-	(297,557.06)	(15,129.94)
a. Unearned Revenue	49,354.00	1,719,022.50	-	-	-
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	-	-	-	297,557.06	15,129.94
14. Unused Grant Award Calculation (Line 4 minus line 9) If carryover is allowed, enter line 14 amount	49,354.00	1,910,025.00	-	0.71	(0.14)
15. here	49,354.00	1,910,025.00	-	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,874,500.00	-	1,922.00	445,924.29	151,298.14

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

STATE PROGRAM NAME	AGRICULTURE VOCATIONAL EDUCATION	CA PARTNERSHIP ACADEMY	CA PARTNERSHIP ACADEMY	CA PARTNERSHIP ACADEMY	CA PARTNERSHIP ACADEMY
STATE ID NUMBER (IF ANY)		23181	23181	23181	23181
RESOURCE CODE	7010	7220	7220	7220	7220
REVENUE OBJECT	8590	8590 (5)	8590 (5)	8590 (6)	8590 (6)
LOCAL DESCRIPTION (if any)	RP 405	RP 405 LOC 201	RP 405 LOC 210	RP 405 LOC 201	RP 405 LOC 210
AWARD					
1. Prior Year Carryover	-	11,596.00	11,596.00		
2. a. Current Year Award	10,109.29			81,000.00	35,100.00
b. Other Adjustments					
c. Adj. Curr Yr. Award (sum lines 2a & 2b)	10,109.29	-	-	81,000.00	35,100.00
3. Required Matching Funds/Other			-		
4. Total Available Award (sum lines 1, 2c & 3)	10,109.29	11,596.00	11,596.00	81,000.00	35,100.00
REVENUES					
5. Unearned Revenue Deferred from Prior Yr		11,596.00	11,596.00		
6. Cash Received in Current Year	10,109.29			81,000.00	35,100.00
7. Contributed Matching Funds					
8. Total Available (sum lines 5, 6, 7)	10,109.29	11,596.00	11,596.00	81,000.00	35,100.00
EXPENDITURES					
9. Donor-Authorized Expenditures	10,109.29	11,596.00	11,596.00	81,000.00	35,100.00
10. Non-Donor Authorized Expenditures					
11. Total Expenditures (lines 9 & 10)	10,109.29	11,596.00	11,596.00	81,000.00	35,100.00
12. Adjustments					
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	-	-	-	-	-
a. Unearned Revenue	-	-	-	-	-
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	-	-	-	-	-
14. Unused Grant Award Calculation (Line 4 minus line 9) If carryover is allowed, enter line 14 amount	-	-	-	-	-
15. here	-	-	-	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	10,109.29	11,596.00	11,596.00	81,000.00	35,100.00

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

STATE PROGRAM NAME	STRS ON-BEHALF PENSION CONTRIBUTIONS	CALNEW	CALNEW	STRS ON-BEHALF PENSION CONTRIBUTIONS	STRS ON-BEHALF PENSION CONTRIBUTIONS
STATE ID NUMBER (IF ANY)	10137			10137	10137
RESOURCE CODE	7690	7814	7814	7690	7690
REVENUE OBJECT	8590	8590 (5)	8590 (6)	8590	8590
LOCAL DESCRIPTION (if any)	FD 01	RP412	RP413	FD 09/Choices	FD 11
AWARD					
1. Prior Year Carryover	-	11,014.00	-	-	-
2. a. Current Year Award	25,512,111.00	-	310,139.16	124,993.00	114,004.00
b. Other Adjustments		17.96			
c. Adj. Curr Yr. Award (sum lines 2a & 2b)	25,512,111.00	17.96	310,139.16	124,993.00	114,004.00
3. Required Matching Funds/Other		18,132.93			
4. Total Available Award (sum lines 1, 2c & 3)	25,512,111.00	29,164.89	310,139.16	124,993.00	114,004.00
REVENUES					
5. Unearned Revenue Deferred from Prior Yr					
6. Cash Received in Current Year	25,512,111.00	-	-	124,993.00	114,004.00
7. Contributed Matching Funds	-	18,132.93	-	-	-
8. Total Available (sum lines 5, 6, 7)	25,512,111.00	18,132.93	-	124,993.00	114,004.00
EXPENDITURES					
9. Donor-Authorized Expenditures	25,512,111.00	11,031.96	310,139.16	124,993.00	114,004.00
10. Non-Donor Authorized Expenditures		18,132.93			
11. Total Expenditures (lines 9 & 10)	25,512,111.00	29,164.89	310,139.16	124,993.00	114,004.00
12. Adjustments					
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	-	(11,031.96)	(310,139.16)	-	-
a. Unearned Revenue	-	-	-	-	-
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	-	11,031.96	310,139.16	-	-
14. Unused Grant Award Calculation (Line 4 minus line 9) If carryover is allowed, enter line 14 amount here	-	-	-	-	-
15. here	-	-	-	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	25,512,111.00	11,031.96	310,139.16	124,993.00	114,004.00

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

STATE PROGRAM NAME	CALIFORNIA STATE PRESCHOOL	Inclusive Early Education Expansion Grant	STRS ON-BEHALF PENSION CONTRIBUTIONS	STRS ON-BEHALF PENSION CONTRIBUTIONS	TOTAL
STATE ID NUMBER (IF ANY)	CSPP-7409	25414	10137	10137	
RESOURCE CODE	6105-0010	6128	7690	7690	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	FD 12	FD 12	FD 12	FD 21	
AWARD					
1. Prior Year Carryover	-	-	-	-	3,857,279.21
2. a. Current Year Award	5,573,492.00	193,000.00	734,883.00	2,878.00	39,461,531.63
b. Other Adjustments	221,373.99				221,391.95
c. Adj. Curr Yr. Award (sum lines 2a & 2b)	5,794,865.99	193,000.00	734,883.00	2,878.00	39,682,923.58
3. Required Matching Funds/Other					19,158.64
4. Total Available Award (sum lines 1, 2c & 3)	5,794,865.99	193,000.00	734,883.00	2,878.00	43,559,361.43
REVENUES					-
5. Unearned Revenue Deferred from Prior Yr	221,322.98				4,067,588.19
6. Cash Received in Current Year	5,573,543.01	193,000.00	734,883.00	2,878.00	38,240,888.20
7. Contributed Matching Funds	-	-	-	-	19,158.64
8. Total Available (sum lines 5, 6, 7)	5,794,865.99	193,000.00	734,883.00	2,878.00	42,327,635.03
EXPENDITURES					-
9. Donor-Authorized Expenditures	5,782,604.15	174,512.98	734,883.00	2,878.00	40,384,677.31
10. Non-Donor Authorized Expenditures					18,132.93
11. Total Expenditures (lines 9 & 10)	5,782,604.15	174,512.98	734,883.00	2,878.00	40,402,810.24
12. Adjustments					-
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	12,261.84	18,487.02	-	-	1,924,824.79
a. Unearned Revenue	12,261.84	18,487.02	-	-	2,961,548.12
b. Accounts Payable	0.00	0.00	0.00	0.00	-
c. Accounts Receivable	-	-	-	-	1,036,723.33
14. Unused Grant Award Calculation (Line 4 minus line 9)	12,261.84	18,487.02	-	-	3,156,551.19
If carryover is allowed, enter line 14 amount here	12,261.84	18,487.02	-	-	3,156,550.62
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,782,604.15	174,512.98	734,883.00	2,878.00	40,383,651.60

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

LOCAL PROGRAM NAME	CTC Residency Grant	CLASSIFIED SCHOOL EMPLOYEE	FOSTER YOUTH ILP	WATERSHED GRANT	WHITE HOUSE MEDI-CAL	SCHOOL READINESS FAMILY ENGAGEMENT
RESOURCE CODE	8183	8186	8251	8469	8480	8348
REVENUE OBJECT	8699	8590	8677	8699	8699 (0)	8590 (5)
LOCAL DESCRIPTION (if any)	RP 700	RP 700	RP 410	LOC 111	RP 102/112	FD 12
AWARD						
1. Prior Year Carryover	1,431,739.34	129,599.61	-		93,681.36	-
2. a. Current Year Award	1,000,000.00	120,000.00	100,000.00	2,300.00	-	229,000.00
b. Other Adjustments				-		-
c. Adj. Curr Year Award (sum lines 2a & 2b)	1,000,000.00	120,000.00	100,000.00	2,300.00	-	229,000.00
3. Required Matching Funds/Other						8,322.45
4. Total Available Award (sum lines 1c, 2c & 3)	2,431,739.34	249,599.61	100,000.00	2,300.00	93,681.36	237,322.45
REVENUES						
5. Unearned Revenue Deferred from Prior Year	1,131,739.34	199,679.61	-	-	93,681.36	-
6. Cash Received in Current Year	1,100,000.00	129,120.00	100,000.00	820.00	-	168,122.33
7. Contributed Matching Funds	-	-	-	-	-	8,322.45
8. Total Available (sum lines 5, 6, 7)	2,231,739.34	328,799.61	100,000.00	820.00	93,681.36	176,444.78
EXPENDITURES						
9. Donor-Authorized Expenditures	938,291.05	67,200.36	100,000.00	820.00	-	222,513.99
10. Non-Donor Authorized Expenditures						-
11. Total Expenditures (lines 9 & 10)	938,291.05	67,200.36	100,000.00	820.00	-	222,513.99
12. Amounts Included in Line 6 above for Prior Year Adjustment		-	-	-	-	
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	1,293,448.29	261,599.25	-	-	93,681.36	(46,069.21)
a. Unearned Revenue	1,293,448.29	261,599.25	0.00		93,681.36	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	0.00	0.00	46,069.21
14. Unused Grant Award Calculation (Line 4 minus line 9)	1,493,448.29	182,399.25	-	1,480.00	93,681.36	14,808.46
15. If carryover is allowed, enter line 14 amount here	1,493,448.29	182,399.25	-	-	93,681.36	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	938,291.05	67,200.36	100,000.00	820.00	-	214,191.54

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

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LOCAL PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	1,655,020.31
2. a. Current Year Award	1,451,300.00
b. Other Adjustments	-
c. Adj. Curr Year Award (sum lines 2a & 2b)	1,451,300.00
3. Required Matching Funds/Other	8,322.45
4. Total Available Award (sum lines 1c, 2c & 3)	3,114,642.76
REVENUES	-
5. Unearned Revenue Deferred from Prior Year	1,425,100.31
6. Cash Received in Current Year	1,498,062.33
7. Contributed Matching Funds	8,322.45
8. Total Available (sum lines 5, 6, 7)	2,931,485.09
EXPENDITURES	-
9. Donor-Authorized Expenditures	1,328,825.40
10. Non-Donor Authorized Expenditures	-
11. Total Expenditures (lines 9 & 10)	1,328,825.40
12. Amounts Included in Line 6 above for Prior Year Adjustment	-
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	1,602,659.69
a. Unearned Revenue	1,648,728.90
b. Accounts Payable	-
c. Accounts Receivable	46,069.21
14. Unused Grant Award Calculation (Line 4 minus line 9)	1,785,817.36
15. If carryover is allowed, enter line 14 amount here	1,769,528.90
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,320,502.95

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

FEDERAL PROGRAM NAME	CCFP	CRRSA	ARPA STABLZN	CCFP	CHILD NUTRITION	TOTALS
FEDERAL CATALOG NUMBER	10.558	93.575		10.558	10.553 / 10.555	
RESOURCE CODE	5320	5058	5162	5320	5310	
REVENUE OBJECT	8220/8520	8290		8220/8520	822x/8520/86xx	
LOCAL DESCRIPTION (if any)	Fd 01	FD 12	FD 12	FD 12	FD 13	
AWARD						
1. Prior Year Restricted Ending Balance	128,623.77	700.00	275,470.38	215,684.96	22,520,547.56	23,141,026.67
2. a. Current Year Award	1,574,764.99	-	-	752,062.12	25,225,296.78	27,552,123.89
b. Other Adjustments		(486,413.22)		-	642,081.07	155,667.85
c. Adj. Curr Year Award (sum lines 2a and 2b)	1,574,764.99	(486,413.22)	-	752,062.12	25,867,377.85	27,707,791.74
3. Required Matching Funds/Other		-			2,521,748.67	2,521,748.67
4. (sum lines 1,2c, & 3)	1,703,388.76	(485,713.22)	275,470.38	967,747.08	50,909,674.08	53,370,567.08
REVENUES						
5. Cash Received in Current Year	1,228,800.61	-	-	647,680.74	19,885,412.41	21,761,893.76
6. Amounts Included in Line 5 for Prior Year Adjustments						-
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	345,964.38	(486,413.22)	-	104,381.38	5,981,965.44	5,945,897.98
b. Noncurrent Accounts Receivable						-
c. Current Accounts Receivable (line 7a minus line 7b)	345,964.38	(486,413.22)	-	104,381.38	5,981,965.44	5,945,897.98
8. Contributed Matching Funds	-	-	-		2,521,748.67	2,521,748.67
9. (sum of lines 5, 7c, & 8)	1,574,764.99	(486,413.22)	-	752,062.12	28,389,126.52	30,229,540.41
EXPENDITURES						-
Total Expenditures (exclude 73x9)	1,456,281.20	(485,713.22)	-	696,744.72	25,786,227.84	27,453,540.54
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp	1,456,281.20	-	-	638,727.00	11,018,119.49	13,113,127.69
Indirects 73x9 (row 22 plus row 24)	-	-	-	3,382.43	860,980.72	864,363.15
	1,456,281.20	(485,713.22)	-	700,127.15	26,647,208.56	28,317,903.69
10. Donor-Authorized Expenditures	1,456,281.20	(485,713.22)	-	700,127.15	26,647,208.56	28,317,903.69
11. Non-Donor Authorized Expenditures						-
12. (Line 10 plus Line 11)	1,456,281.20	(485,713.22)	-	700,127.15	26,647,208.56	28,317,903.69
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	247,107.56	-	275,470.38	267,619.93	24,262,465.52	25,052,663.39

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STATE PROGRAM NAME	EXPANDED LEARNING OPPORTUNITIES	Student Support and Professional Development Discretionary Block Grant (SSPDBG)	LITERACY COACHES & READING SPECIALISTS	EDUCATOR EFFECTIVENESS	LOTTERY, INSTR MAT	ANTIBIAS EDUCATION	SPECIAL EDUCATION
RESOURCE CODE	2600	6019	6211	6266	6300	6318	6500
REVENUE OBJECT	8590	8590	8590	8590	8560	8590	8311
LOCAL DESCRIPTION (if any)						RP 505	Sub Fund 03
AWARD							
1. Prior Year Restricted Ending Balance	22,005,908.18		1,229,760.79	3,360,954.22	2,407,075.82	111,105.38	
2. a. Current Year Award	33,246,888.00	11,393,918.00		-	3,487,787.07	-	37,824,390.00
b. Other Adjustments					(167,705.49)		723,416.68
c. Adj Curr Yr Award (sum lines 2a & 2b)	33,246,888.00	11,393,918.00	-	-	3,320,081.58	-	38,547,806.68
3. Required Matching Funds/Other	-	-	221.61	-		-	83,156,419.72
4. Total Available Award (sum lines 1, 2c, & 3)	55,252,796.18	11,393,918.00	1,229,982.40	3,360,954.22	5,727,157.40	111,105.38	121,704,226.40
REVENUES							
5. Cash Received in Current Year	30,254,668.00	11,393,918.00	-	-	2,149,025.02	26,996.41	33,994,190.99
6. Amounts included in Line 5 for Prior Year Adjustments						(100,000.00)	
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	2,992,220.00	-	-	-	1,171,056.56	73,003.59	4,553,615.69
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable Line 7a minus line 7b	2,992,220.00	-	-	-	1,171,056.56	73,003.59	4,553,615.69
8. Contributed Matching Funds	-	-	221.61	-	-	-	83,156,419.72
9. Total Available (sum of lines 5, 7c, & 8)	33,246,888.00	11,393,918.00	221.61	-	3,320,081.58	100,000.00	121,704,226.40
EXPENDITURES							
Total Expenditures (exclude 73x9)	24,507,070.13	849,873.66	442,992.84	3,175,804.80	4,975,322.32	69,623.97	121,704,226.40
Ob 47xx, 51xx,6xxx,7xxx (Excl 73x9) Ex	10,412,555.13	-	221.61	-	-	-	-
Indirects 73x9	821,710.22	49,547.63	25,813.56	185,149.42	-	4,059.08	-
Total Expenditures (row 28 plus row 30)	25,328,780.35	899,421.29	468,806.40	3,360,954.22	4,975,322.32	73,683.05	121,704,226.40
10. Donor-Authorized Expenditures	25,328,780.35	899,421.29	468,806.40	3,360,954.22	4,975,322.32	73,683.05	121,704,226.40
11. Non-Donor Authorized Expenditures			221.61				
12. Total Expenditures (Line 10 plus Line 11)	25,328,780.35	899,421.29	469,028.01	3,360,954.22	4,975,322.32	73,683.05	121,704,226.40
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	29,924,015.83	10,494,496.71	761,176.00	0.00	751,835.08	37,422.33	-

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STATE PROGRAM NAME	SPECIAL EDUCATION	SPECIAL EDUCATION - EARLY INTERVENTION	ART, MUSIC & INSTRUCTIONAL MATERIALS DISCRETIONARY BLOCK GRANT	ARTS & MUSIC IN SCHOOLS PROP 28	KITCHEN INFRASTRUCTURE AND TRAINING - 2022 KIT	COMMERCIAL DISHWASHER GRANT	LEARNING COMM FOR SCHOOL SUCCESS	CLASS SCHOOL EMPLOYEE PD GRANT
RESOURCE CODE	6546	6547	6762	6770	7032	7034	7085	7311
REVENUE OBJECT	8590 (2)	8590	8590	8590	8520	8520	8590 (7)	8590
LOCAL DESCRIPTION (if any)	Sub Fund 03						RP 102	RP 220
AWARD								
1. Prior Year Restricted Ending Balance			7,172,779.03	6,555,152.95	2,536,651.33	29,781.92	993,876.55	190,747.94
2. a. Current Year Award	3,127,064.00	2,234,563.00		6,940,314.00		(29,781.90)		-
b. Other Adjustments			-	(202,587.15)				
c. Adj Curr Yr Award (sum lines 2a & 2b)	-							
	3,127,064.00	2,234,563.00	-	6,737,726.85	-	(29,781.90)	-	-
3. Required Matching Funds/Other	170,690.00	-	(1,142,425.59)	2,471.33	-	(0.02)	1,054.99	-
4. Total Available Award (sum lines 1, 2c, & 3)	3,297,754.00	2,234,563.00	6,030,353.44	13,295,351.13	2,536,651.33	(0.00)	994,931.54	190,747.94
REVENUES								
5. Cash Received in Current Year	2,847,157.00	2,050,029.00	-	6,315,063.00	-	(13,781.90)	-	-
6. Amounts included in Line 5 for Prior Year Adjustments				(202,587.15)		(16,000.00)		
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	279,907.00	184,534.00	-	625,251.00	-	(0.00)	-	-
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (Line 7a minus line 7b)	279,907.00	184,534.00	-	625,251.00	-	(0.00)	-	-
8. Contributed Matching Funds	170,690.00	-	(1,142,425.59)	2,471.33	-	(0.02)	1,054.99	-
9. Total Available (sum of lines 5, 7c, & 8)	3,297,754.00	2,234,563.00	(1,142,425.59)	6,942,785.33	-	(13,781.92)	1,054.99	-
EXPENDITURES								
Total Expenditures (exclude 73x9)	3,116,086.18	2,111,464.61	6,030,353.44	5,806,054.79	2,536,651.33	-	714,814.26	-
Ob 47xx, 51xx,6xxx,7xxx (Excl 73x9) Ex	-	-	-	35,237.18	-	-	-	-
Indirects 73x9	181,667.82	123,098.39	-	57,708.18	-	-	41,673.67	-
Total Expenditures (row 28 plus row 30)	3,297,754.00	2,234,563.00	6,030,353.44	5,863,762.97	2,536,651.33	-	756,487.93	-
10. Donor-Authorized Expenditures	3,297,754.00	2,234,563.00	6,030,353.44	5,863,762.97	2,536,651.33	-	756,487.93	-
11. Non-Donor Authorized Expenditures	-							
12. Total Expenditures (Line 10 plus Line 11)	3,297,754.00	2,234,563.00	6,030,353.44	5,863,762.97	2,536,651.33	-	756,487.93	-
RESTRICTED ENDING BALANCE								
13. Current Year (line 4 minus line 10)	-	-	-	7,431,588.16	-	(0.00)	238,443.61	190,747.94

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STATE PROGRAM NAME	LCFF EQUITY MULTIPLIER	A-G ACCESS / SUCCESS GRANT	CLASSIFIED SCHOOL EMPLOYEE SUMMER ASSISTANCE PROGRAM	LEARNING RECOVERY EMERGENCY BLOCK GRANT	ETHNIC STUDIES GRANT	LITERACY SCREENINGS	CA SERVES	PROP 98 LITERACY SCREENER PROF DEV AB121
RESOURCE CODE	7399	7412	7415	7435	7813	7817	7818	7819
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)		FD 01	FD 01	FD 01	FD 01	FD 01	FD 01	FD 01
AWARD								
1. Prior Year Restricted Ending Balance	8,215,911.69	68,997.00	-		233,795.41	135,606.99	8,638.57	-
2. a. Current Year Award	3,876,574.00	-	975,310.85	2,082,610.00			50,000.00	285,884.00
b. Other Adjustments								
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,876,574.00	-	975,310.85	2,082,610.00	-	-	50,000.00	285,884.00
3. Required Matching Funds/Other	-	-	-	908.50	-	-	225.78	-
4. Total Available Award (sum lines 1, 2c, & 3)	12,092,485.69	68,997.00	975,310.85	2,083,518.50	233,795.41	135,606.99	58,864.35	285,884.00
REVENUES								
5. Cash Received in Current Year	3,101,260.00	-	234,521.00	2,082,610.00	-	-	-	285,884.00
6. Amounts included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	775,314.00	-	740,789.85	-	-	-	50,000.00	-
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable Line 7a minus line 7b	775,314.00	-	740,789.85	-	-	-	50,000.00	-
8. Contributed Matching Funds	-	-	-	908.50	-	-	225.78	-
9. Total Available (sum of lines 5, 7c, & 8)	3,876,574.00	-	975,310.85	2,083,518.50	-	-	50,225.78	285,884.00
EXPENDITURES								
Total Expenditures (exclude 73x9)	5,456,061.71	65,196.07	975,310.85	-	-	127,257.65	35,742.32	43,905.42
Ob 47xx, 51xx,6xxx,7xxx (Excl 73x9) Ex	-	-	-	-	-	-	-	-
Indirects 73x9	318,088.39	3,800.93	-	-	-	7,419.12	2,083.78	2,559.69
Total Expenditures (row 28 plus row 30)	5,774,150.10	68,997.00	975,310.85	-	-	134,676.77	37,826.10	46,465.11
10. Donor-Authorized Expenditures	5,774,150.10	68,997.00	975,310.85	-	-	134,676.77	37,826.10	46,465.11
11. Non-Donor Authorized Expenditures								
12. Total Expenditures (Line 10 plus Line 11)	5,774,150.10	68,997.00	975,310.85	-	-	134,676.77	37,826.10	46,465.11
RESTRICTED ENDING BALANCE								
13. Current Year (line 4 minus line 10)	6,318,335.59	-	-	2,083,518.50	233,795.41	930.22	21,038.25	239,418.89

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STATE PROGRAM NAME	COMMUNITY ENGAGEMENT INITIATIVE	CHILDREN & YOUTH BEHAVIORIAL HEALTH INITIATIVE	CHOICES CHARTER SCHOOL	LOTTERY	EDUCATION PROTECTION ACCOUNT	Student Support and Professional Development Discretionary Block Grant (SSPDBG)	EDUCATOR EFFECTIVENESS	LOTTERY -- INST. MAT
RESOURCE CODE	7820	7821	0308	1100	1400	6019	6266	6300
REVENUE OBJECT	8590	8590	8980	8560	8012	8590	8590	8560
LOCAL DESCRIPTION (if any)	FD 01	FD 01	FD 09 SF 8	FD 09 CHOICES	FD 09 CHOICES	FD 09 CHOICES	FD 09 CHOICES	FD 09 CHOICES
AWARD								
1. Prior Year Restricted Ending Balance		-	909,042.78				7,634.98	50,694.87
2. a. Current Year Award	70,000.00	1,025,000.00	2,154,038.00	53,812.14	1,385,524.00	80,368.00	-	24,253.98
b. Other Adjustments			59,984.00					
c. Adj Curr Yr Award (sum lines 2a & 2b)	70,000.00	1,025,000.00	2,214,022.00	53,812.14	1,385,524.00	80,368.00	-	24,253.98
3. Required Matching Funds/Other	-	-	(126,146.58)	(53,812.14)	-	-	-	-
4. Total Available Award (sum lines 1, 2c, & 3)	70,000.00	1,025,000.00	2,996,918.20	-	1,385,524.00	80,368.00	7,634.98	74,948.85
REVENUES								
5. Cash Received in Current Year	26,250.00	-	2,567,027.00	45,917.82	1,385,524.00	80,368.00	-	24,253.98
6. Amounts included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	43,750.00	1,025,000.00	(353,005.00)	7,894.32	-	-	-	8,521.99
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable Line 7a minus line 7b	43,750.00	1,025,000.00	(353,005.00)	7,894.32	-	-	-	8,521.99
8. Contributed Matching Funds	-	-	(126,146.58)	(53,812.14)	-	-	-	-
9. Total Available (sum of lines 5, 7c, & 8)	70,000.00	1,025,000.00	2,087,875.42	-	1,385,524.00	80,368.00	-	32,775.97
EXPENDITURES								
Total Expenditures (exclude 73x9)	11,386.30	268,880.31	1,786,075.58	-	1,385,524.00	-	7,407.19	959.23
Ob 47xx, 51xx,6xxx,7xxx (Excl 73x9) Ex	-	-	-	-	-	-	3,500.00	-
Indirects 73x9	663.82	15,675.72	-	-	-	-	227.79	-
Total Expenditures (row 28 plus row 30)	12,050.12	284,556.03	1,786,075.58	-	1,385,524.00	-	7,634.98	959.23
10. Donor-Authorized Expenditures	12,050.12	284,556.03	1,786,075.58	-	1,385,524.00	-	7,634.98	959.23
11. Non-Donor Authorized Expenditures								
12. Total Expenditures (Line 10 plus Line 11)	12,050.12	284,556.03	1,786,075.58	-	1,385,524.00	-	7,634.98	959.23
RESTRICTED ENDING BALANCE								
13. Current Year (line 4 minus line 10)	57,949.88	740,443.97	1,210,842.62	-	-	80,368.00	-	73,989.62

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STATE PROGRAM NAME	SPECIAL EDUCATION	STATE MENTAL HEALTH SPED	ART MUSIC & INST MATLS BLOCK	ARTS & MUSIC IN SCHOOLS PROP 28	A_G Access	A-G Learning Loss Mitigation	Learning Rec Emerg Block Grant	Ethnic Studies
RESOURCE CODE	6500	6546	6762	6770	7412	7413	7435	7813
REVENUE OBJECT	8311	8590	8590		8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	FD09 SF8 CHOICES	FD09	FD09 SF8 CHOICES	FD09	FD 09 CHOICES	FD 09 CHOICES	FD 09 CHOICES	FD 09 CHOICES
AWARD								
1. Prior Year Restricted Ending Balance			35,995.76	30,659.08	133.63	7,679.65	139,602.03	1,579.22
2. a. Current Year Award	138,222.00	22,304.00	-	39,905.00		-	10,461.00	-
b. Other Adjustments								
c. Adj Curr Yr Award (sum lines 2a & 2b)	138,222.00	22,304.00	-	39,905.00	-	-	10,461.00	-
3. Required Matching Funds/Other	202,262.72	(22,304.00)	-	-	-	-	-	-
4. Total Available Award (sum lines 1, 2c, & 3)	340,484.72	-	35,995.76	70,564.08	133.63	7,679.65	150,063.03	1,579.22
REVENUES								
5. Cash Received in Current Year	120,833.01	19,491.00	-	36,309.00	-	-	10,461.00	-
6. Amounts included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	17,388.99	2,813.00	-	3,596.00	-	-	-	
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable Line 7a minus line 7b	17,388.99	2,813.00	-	3,596.00	-	-	-	
8. Contributed Matching Funds	202,262.72	(22,304.00)		-	-	-		
9. Total Available (sum of lines 5, 7c, & 8)	340,484.72	-	-	39,905.00	-	-	10,461.00	-
EXPENDITURES								
Total Expenditures (exclude 73x9)	340,484.72	-	34,012.81	49,526.15	126.27	7,256.59	25,553.82	-
Ob 47xx, 51xx,6xxx,7xxx (Excl 73x9) Ex	-	-	-	-	-	-	-	-
Indirects 73x9	-	-	1,982.95	495.26	7.36	423.06	1,489.79	-
Total Expenditures (row 28 plus row 30)	340,484.72	-	35,995.76	50,021.41	133.63	7,679.65	27,043.61	-
10. Donor-Authorized Expenditures	340,484.72	-	35,995.76	50,021.41	133.63	7,679.65	27,043.61	-
11. Non-Donor Authorized Expenditures								
12. Total Expenditures (Line 10 plus Line 11)	340,484.72	-	35,995.76	50,021.41	133.63	7,679.65	27,043.61	-
RESTRICTED ENDING BALANCE								
13. Current Year (line 4 minus line 10)	-	-	0.00	20,542.67	-	(0.00)	123,019.42	1,579.22

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STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
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BALANCES

STATE PROGRAM NAME	SPECIAL EDUCATION	ADULT ED APPRENTICE SHIP	CALWORKS	ADULT ED BLOCK GRANT/CAEP	ENGLISH LANGUAGE LEARNER HEALTHCARE PATHWAYS GRANT	STATE CTR BASED RESERVE	STATE CTR BASED RESERVE	CSPP ONE-TIME COST OF CARE
RESOURCE CODE	6500	0100	6371	6391	7810	6129	6130	7810
REVENUE OBJECT	8311	8311	8590	8590 (4)	8590 (6)	8996	8996	
LOCAL DESCRIPTION (if any)	FD 10	FD 11	FD 11	FD 11 YR 4	FD 11	FD 12	FD 12	FD 12
AWARD								
1. Prior Year Restricted Ending Balance			1,152,713.22			257,860.02	704,165.46	1,073,240.00
2. a. Current Year Award	915,905.00	1,379,861.00	410,859.00	2,161,877.00	230,875.00			1,085,712.00
b. Other Adjustments				2,774.97				
c. Adj Curr Yr Award (sum lines 2a & 2b)	915,905.00	1,379,861.00	410,859.00	2,164,651.97	230,875.00	-	-	1,085,712.00
3. Required Matching Funds/Other	3,385.00	-	-	-	-	9,904.41	27,047.03	-
4. Total Available Award (sum lines 1, 2c, & 3)	919,290.00	1,379,861.00	1,563,572.22	2,164,651.97	230,875.00	267,764.43	731,212.49	2,158,952.00
REVENUES								
5. Cash Received in Current Year	915,905.00	1,379,861.00	410,859.00	1,984,495.97	230,875.00	-	-	1,085,712.00
6. Amounts included in Line 5 for Prior Year Adjustments	-							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	180,156.00	-	-	-	-
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable Line 7a minus line 7b	-	-	-	180,156.00	-	-	-	-
8. Contributed Matching Funds	3,385.00	-	-	-	-	9,904.41	27,047.03	-
9. Total Available (sum of lines 5, 7c, & 8)	919,290.00	1,379,861.00	410,859.00	2,164,651.97	230,875.00	9,904.41	27,047.03	1,085,712.00
EXPENDITURES								
Total Expenditures (exclude 73x9)	919,290.00	1,379,861.00	587,911.85	2,061,705.45	221,990.48	-	-	-
Ob 47xx, 51xx,6xxx,7xxx (Excl 73x9) Ex	-	-	-	-	44,300.07	-	-	-
Indirects 73x9	-	-	-	102,946.52	8,884.52	-	-	-
Total Expenditures (row 28 plus row 30)	919,290.00	1,379,861.00	587,911.85	2,164,651.97	230,875.00	-	-	-
10. Donor-Authorized Expenditures	919,290.00	1,379,861.00	587,911.85	2,164,651.97	230,875.00	-	-	-
11. Non-Donor Authorized Expenditures								
12. Total Expenditures (Line 10 plus Line 11)	919,290.00	1,379,861.00	587,911.85	2,164,651.97	230,875.00	-	-	-
RESTRICTED ENDING BALANCE								
13. Current Year (line 4 minus line 10)	-	-	975,660.37	0.00	-	267,764.43	731,212.49	2,158,952.00

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

STATE PROGRAM NAME	CSPP ONE-TIME	TOTAL
RESOURCE CODE	7816	
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)	FD 12	
AWARD		
1. Prior Year Restricted Ending Balance	1,016,587.00	60,644,331.47
2. a. Current Year Award		116,684,498.14
b. Other Adjustments		415,883.01
c. Adj Curr Yr Award		-
(sum lines 2a & 2b)	-	117,100,381.15
3. Required Matching Funds/Other	-	82,229,902.76
4. Total Available Award		-
(sum lines 1, 2c, & 3)	1,016,587.00	259,974,615.38
REVENUES		
5. Cash Received in Current Year	-	105,045,683.30
6. Amounts included in Line 5 for Prior Year Adjustments		(318,587.15)
7. a. Accounts Receivable		-
(line 2c minus lines 5 & 6)	-	12,381,806.99
b. Noncurrent Accounts Receivable		-
c. Current Accounts Receivable		
Line 7a minus line 7b	-	12,381,806.99
8. Contributed Matching Funds	-	82,229,902.76
9. Total Available		-
(sum of lines 5, 7c, & 8)	-	199,657,393.05
EXPENDITURES		
Total Expenditures (exclude 73x9)	-	191,831,764.50
Ob 47xx, 51xx,6xxx,7xxx (Excl 73x9) Ex	-	10,495,813.99
Indirects 73x9	-	1,957,176.67
Total Expenditures		193,788,941.17
(row 28 plus row 30)	-	-
10. Donor-Authorized Expenditures	-	193,788,941.17
11. Non-Donor Authorized Expenditures		221.61
12. Total Expenditures		
(Line 10 plus Line 11)	-	193,789,162.78
RESTRICTED ENDING BALANCE		
13. Current Year		-
(line 4 minus line 10)	1,016,587.00	66,185,674.21

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

LOCAL PROGRAM NAME	SJTA	ONGOING AND MAJOR MAINTENANCE	JROTC	CA DISTANCE LEARNING PROJ	CAMP WINTHERS	ALDAR RESIDENCY PROGRAM MATCH	CSU ERWC NPD Project
RESOURCE CODE	8134	8150	8154	8155	8170	8185	8209
REVENUE OBJECT	8699	8984	8699	8699	8689	8699	8699
LOCAL DESCRIPTION (if any)		RP 212		RP 009/105	RP 301	RP 700	
AWARD							
1. Prior Year Restricted Ending Balance		5,772,975.64	0.00	2,275.87	232,385.49	277,912.74	8,169.75
2. a. Current Year Award	145,469.68	11,100.18	185,314.80		327,719.03	127,200.00	
b. Other Adjustments					520.00		
c. Adj Curr Yr Award (sum Lines 2a and 2b)	145,469.68	11,100.18	185,314.80	-	328,239.03	127,200.00	-
3. Required Matching Funds/Other	81,860.28		119,910.75				
4. Total Available Award (sum lines 1, 2c, & 3)	227,329.96	5,784,075.82	305,225.55	2,275.87	560,624.52	405,112.74	8,169.75
REVENUES							
5. Cash Received in Current Year		11,100.18	134,774.40	0.00	328,239.03	127,200.00	
6. Amounts included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	145,469.68	-	50,540.40	-	-	-	-
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (Line 7a minus line 7b)	145,469.68	-	50,540.40	-	-	-	-
8. Contributed Matching Funds	81,860.28		119,910.75				
9. Total Available (sum of lines 5, 7c, & 8)	227,329.96	11,100.18	305,225.55	-	328,239.03	127,200.00	-
EXPENDITURES							
Total Expenditures (exclude 73x9)	219,316.28	17,195,247.00	305,225.55	0.00	328,959.67		4,107.62
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp	81,860.28	855,468.09			50.16		
Indirects 73x9	8,013.68	952,609.11	-	-	19,175.42	-	-
Total Expenditures (row 22 plus row 24)	227,329.96	18,147,856.11	305,225.55	-	348,135.09	-	4,107.62
10. Donor-Authorized Expenditures	227,329.96	18,147,856.11	305,225.55	-	348,135.09	-	4,107.62
11. Non-Donor Authorized Expenditures		-					
12. Total Expenditures (Line 10 plus Line 11)	227,329.96	18,147,856.11	305,225.55	-	348,135.09	-	4,107.62
RESTRICTED ENDING BALANCE							
13. Current Year (Line 4 minus Line 10)	-	(12,363,780.29)	0.00	2,275.87	212,489.43	405,112.74	4,062.13

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

LOCAL PROGRAM NAME	DONATIONS	FUTURE FORWARD	FEE BASED T & L COPIER	FEE BASED BRIDGES	FEE BASED-SPORTS SCHOOL	USE OF FACILITIES
RESOURCE CODE	8220	8235	8237	8239	8241	8249
REVENUE OBJECT	8699	8699	8699	8689	8689	
LOCAL DESCRIPTION (if any)		LOC 201	RP 100	RP 570	RP 516	RP 205
AWARD						
1. Prior Year Restricted Ending Balance	2,262,072.04	79.80	19,458.08	900,770.73	4,154.68	901,249.39
2. a. Current Year Award	1,636,522.35		0.00	2,066.69		503,671.20
b. Other Adjustments						
c. Adj Curr Yr Award (sum Lines 2a and 2b)	1,636,522.35	-	-	2,066.69	-	503,671.20
3. Required Matching Funds/Other						
4. Total Available Award (sum lines 1, 2c, & 3)	3,898,594.39	79.80	19,458.08	902,837.42	4,154.68	1,404,920.59
REVENUES						
5. Cash Received in Current Year	1,627,426.31	0.00	0.00	2,066.69		503,671.20
6. Amounts included in Line 5 for Prior Year Adjustments						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	9,096.04	-	-	-	-	-
b. Noncurrent Accounts Receivable						
c. Current Accounts Receivable (Line 7a minus line 7b)	9,096.04	-	-	-	-	-
8. Contributed Matching Funds						
9. Total Available (sum of lines 5, 7c, & 8)	1,636,522.35	-	-	2,066.69	-	503,671.20
EXPENDITURES						
Total Expenditures (exclude 73x9)	1,429,020.42	79.80	14,967.55	2,815.27		510,324.65
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp	0.00			0.00		
Indirects 73x9	-	-	-	-	-	-
Total Expenditures (row 22 plus row 24)	1,429,020.42	79.80	14,967.55	2,815.27	-	510,324.65
10. Donor-Authorized Expenditures	1,429,020.42	79.80	14,967.55	2,815.27	-	510,324.65
11. Non-Donor Authorized Expenditures						
12. Total Expenditures (Line 10 plus Line 11)	1,429,020.42	79.80	14,967.55	2,815.27	-	510,324.65
RESTRICTED ENDING BALANCE						
13. Current Year (Line 4 minus Line 10)	2,469,573.97	0.00	4,490.53	900,022.15	4,154.68	894,595.94

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LOCAL AWARDS
REVENUES AND EXPENDITURES - ALL FUNDS
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BALANCES

LOCAL PROGRAM NAME	FEE BASED TEXT BOOKS	GARDEN GRANT	GRIEF - SENSITIVE SCHOOL	International Baccalaureate	INTEL FOUNDATION GRANT	IMF RESERVE
RESOURCE CODE	8250	8254	8260	8286	8293	8297
REVENUE OBJECT	8689	8699		8983	8699	8983
LOCAL DESCRIPTION (if any)	RP 231	LOC 152/168/222	RP 101	LOC 064/124/205		RP 700
AWARD						
1. Prior Year Restricted Ending Balance	69,165.12	596.03	500.00	33,632.00	177,622.39	4,301,114.01
2. a. Current Year Award	8,209.05	1,200.00	0.00		2,585.36	
b. Other Adjustments						4,047.26
c. Adj Curr Yr Award (sum Lines 2a and 2b)	8,209.05	1,200.00	-	-	2,585.36	4,047.26
3. Required Matching Funds/Other					(400.00)	(914.01)
4. Total Available Award (sum lines 1, 2c, & 3)	77,374.17	1,796.03	500.00	33,632.00	179,807.75	4,304,247.26
REVENUES						
5. Cash Received in Current Year	8,209.05	1,200.00	0.00		2,585.36	4,047.26
6. Amounts included in Line 5 for Prior Year Adjustments						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	-
b. Noncurrent Accounts Receivable						
c. Current Accounts Receivable (Line 7a minus line 7b)	-	-	-	-	-	-
8. Contributed Matching Funds					(400.00)	(914.01)
9. Total Available (sum of lines 5, 7c, & 8)	8,209.05	1,200.00	-	-	2,185.36	3,133.25
EXPENDITURES						
Total Expenditures (exclude 73x9)	7,494.21		0.00	33,632.00	19,079.64	1,819,644.26
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp						
Indirects 73x9	-	-	-	-	-	-
Total Expenditures (row 22 plus row 24)	7,494.21	-	-	33,632.00	19,079.64	1,819,644.26
10. Donor-Authorized Expenditures	7,494.21	-	-	33,632.00	19,079.64	1,819,644.26
11. Non-Donor Authorized Expenditures						
12. Total Expenditures (Line 10 plus Line 11)	7,494.21	-	-	33,632.00	19,079.64	1,819,644.26
RESTRICTED ENDING BALANCE						
13. Current Year (Line 4 minus Line 10)	69,879.96	1,796.03	500.00	-	160,728.11	2,484,603.00

2025-26 Unaudited Actuals
LOCAL AWARDS
REVENUES AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
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LOCAL PROGRAM NAME	KAISER MENTAL HEALTH	KIWANIS GRANT	Long-Term Sick Leave	MEDICAL ADMIN SERVICES	MH WELLNESS & BULLYING PREV	PROF. DEV SUPPORT & IMPLEMENTATION	RALEY'S MINI GRANT
RESOURCE CODE	8299	8301	8305	8310	8311	8331	8335
REVENUE OBJECT	8699	8699	8699	8699	8677	8983	
LOCAL DESCRIPTION (if any)	RP102/620	LOC 064		RP 103	RP 109 Yr 0	RP 700	LOC 111
AWARD							
1. Prior Year Restricted Ending Balance	18,471.09	-		880,960.64		337,404.99	56.53
2. a. Current Year Award	50,000.00	400.00		372,064.38	17,885.00		
b. Other Adjustments							
c. Adj Curr Yr Award (sum Lines 2a and 2b)	50,000.00	400.00	-	372,064.38	17,885.00	-	-
3. Required Matching Funds/Other	157.75						
4. Total Available Award (sum lines 1, 2c, & 3)	68,628.84	400.00	-	1,253,025.02	17,885.00	337,404.99	56.53
REVENUES							
5. Cash Received in Current Year	50,000.00	400.00		372,064.38	17,885.00		
6. Amounts included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	-	-
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (Line 7a minus line 7b)	-	-	-	-	-	-	-
8. Contributed Matching Funds	157.75						
9. Total Available (sum of lines 5, 7c, & 8)	50,157.75	400.00	-	372,064.38	17,885.00	-	-
EXPENDITURES							
Total Expenditures (exclude 73x9)	52,709.59	377.96	0.00	445,020.72	16,899.75	5,287.59	56.53
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp	157.75				0.01		
Indirects 73x9	3,063.77	22.04	-	-	985.25	-	-
Total Expenditures (row 22 plus row 24)	55,773.36	400.00	-	445,020.72	17,885.00	5,287.59	56.53
10. Donor-Authorized Expenditures	55,773.36	400.00	-	445,020.72	17,885.00	5,287.59	56.53
11. Non-Donor Authorized Expenditures	157.75						
12. Total Expenditures (Line 10 plus Line 11)	55,931.11	400.00	-	445,020.72	17,885.00	5,287.59	56.53
RESTRICTED ENDING BALANCE							
13. Current Year (Line 4 minus Line 10)	12,855.48	-	-	808,004.30	-	332,117.40	-

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REVENUES AND EXPENDITURES - ALL FUNDS
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BALANCES

LOCAL PROGRAM NAME	ROTARY CLUB	STIPENDS- ATHLETIC BOOSTER	STUDENT BUSINESS	SUPPLEMENTAL EDUCATION SERVICES - IN DISTRICT	SYSTEM OF PROFESSIONAL GROWTH	TEGNA FOUNDATION
RESOURCE CODE	8341	8400	8424	8427	8433	8438
REVENUE OBJECT	8699	8699	8699		8983	8699
LOCAL DESCRIPTION (if any)	LOC 171	VARIOUS	Various HS	RP 304	RP 708	RP 101
AWARD						
1. Prior Year Restricted Ending Balance	520.00	47,500.51	10,476.73	206,606.68	352,861.30	1,718.02
2. a. Current Year Award		239,329.45	646.78			0.00
b. Other Adjustments		(20,555.96)		1,106.24		
c. Adj Curr Yr Award (sum Lines 2a and 2b)	-	218,773.49	646.78	1,106.24	-	-
3. Required Matching Funds/Other		(16,704.29)				
4. Total Available Award (sum lines 1, 2c, & 3)	520.00	249,569.71	11,123.51	207,712.92	352,861.30	1,718.02
REVENUES						
5. Cash Received in Current Year		47,668.83	646.78	1,106.24		0.00
6. Amounts included in Line 5 for Prior Year Adjustments						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	171,104.66	-	-	-	-
b. Noncurrent Accounts Receivable						
c. Current Accounts Receivable (Line 7a minus line 7b)	-	171,104.66	-	-	-	-
8. Contributed Matching Funds						
9. Total Available (sum of lines 5, 7c, & 8)	-	218,773.49	646.78	1,106.24	-	-
EXPENDITURES						
Total Expenditures (exclude 73x9)		247,220.92	3,110.16	1,322.62		1,111.39
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp						
Indirects 73x9	-	-	-	-	-	-
Total Expenditures (row 22 plus row 24)	-	247,220.92	3,110.16	1,322.62	-	1,111.39
10. Donor-Authorized Expenditures	-	247,220.92	3,110.16	1,322.62	-	1,111.39
11. Non-Donor Authorized Expenditures						
12. Total Expenditures (Line 10 plus Line 11)	-	247,220.92	3,110.16	1,322.62	-	1,111.39
RESTRICTED ENDING BALANCE						
13. Current Year (Line 4 minus Line 10)	520.00	2,348.79	8,013.35	206,390.30	352,861.30	606.63

2025-26 Unaudited Actuals
LOCAL AWARDS
REVENUES AND EXPENDITURES - ALL FUNDS
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BALANCES

LOCAL PROGRAM NAME	WHITE HOUSE MEDI-CAL REIM	RECEIVING TOWERS	WOKERS COMP	Afghan Refugee School Impact	Ukranian Refugee School Impact	MEDI-CAL BILLING OPTION
RESOURCE CODE	8481	8485	8490	8513	8514	9020
REVENUE OBJECT	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	RP 112					FD 01
AWARD						
1. Prior Year Restricted Ending Balance	171,221.43	1,355,140.85		252,218.74	208,508.00	10,249,221.17
2. a. Current Year Award	4,781.43	533,326.85	569,390.28	978,412.00	540,498.00	6,708,457.45
b. Other Adjustments					25,947.98	
c. Adj Curr Yr Award (sum Lines 2a and 2b)	4,781.43	533,326.85	569,390.28	978,412.00	566,445.98	6,708,457.45
3. Required Matching Funds/Other						
4. Total Available Award (sum lines 1, 2c, & 3)	176,002.86	1,888,467.70	569,390.28	1,230,630.74	774,953.98	16,957,678.62
REVENUES						
5. Cash Received in Current Year	4,781.43	525,526.86	569,390.28	978,412.00	566,445.98	6,708,457.45
6. Amounts included in Line 5 for Prior Year Adjustments						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	7,799.99	-	-	-	-
b. Noncurrent Accounts Receivable						
c. Current Accounts Receivable (Line 7a minus line 7b)	-	7,799.99	-	-	-	-
8. Contributed Matching Funds						
9. Total Available (sum of lines 5, 7c, & 8)	4,781.43	533,326.85	569,390.28	978,412.00	566,445.98	6,708,457.45
EXPENDITURES						
Total Expenditures (exclude 73x9)	47,812.47	395,252.81	569,390.28	484,109.57	388,718.05	3,685,308.87
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp						
Indirects 73x9	-	-	-	28,223.59	22,662.26	-
Total Expenditures (row 22 plus row 24)	47,812.47	395,252.81	569,390.28	512,333.16	411,380.31	3,685,308.87
10. Donor-Authorized Expenditures	47,812.47	395,252.81	569,390.28	512,333.16	411,380.31	3,685,308.87
11. Non-Donor Authorized Expenditures						
12. Total Expenditures (Line 10 plus Line 11)	47,812.47	395,252.81	569,390.28	512,333.16	411,380.31	3,685,308.87
RESTRICTED ENDING BALANCE						
13. Current Year (Line 4 minus Line 10)	128,190.39	1,493,214.89	-	718,297.58	363,573.67	13,272,369.75

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LOCAL AWARDS
REVENUES AND EXPENDITURES - ALL FUNDS
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LOCAL PROGRAM NAME	ROTC	ROTC	RETIREE BENEFITS BLOCK GRANT	FEE BASED	DISCOVERY CLUB PARENT FEE	PARENT DONATION
RESOURCE CODE	9760	9760	8344	8240	8217	8220
REVENUE OBJECT	8699	8699	8919	8671/8700	8673	8699
LOCAL DESCRIPTION (if any)	LOC 207	LOC 209	FD 09 SF 8 Choices	FD 11 RP 415	FD 12	FD 12 GO 0001/1130
AWARD						
1. Prior Year Restricted Ending Balance	1,602.07	14,442.06	102,775.56	411,974.84	5,291,081.64	46,460.00
2. a. Current Year Award		7,341.25	7,635.86	115,563.71	4,045,139.74	4,352.65
b. Other Adjustments					52,630.29	
c. Adj Curr Yr Award (sum Lines 2a and 2b)	-	7,341.25	7,635.86	115,563.71	4,097,770.03	4,352.65
3. Required Matching Funds/Other					5,625,408.33	
4. Total Available Award (sum lines 1, 2c, & 3)	1,602.07	21,783.31	110,411.42	527,538.55	15,014,260.00	50,812.65
REVENUES						
5. Cash Received in Current Year		7,341.25		115,233.71	4,092,824.03	4,352.65
6. Amounts included in Line 5 for Prior Year Adjustments				0.00		
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	7,635.86	330.00	4,946.00	-
b. Noncurrent Accounts Receivable						
c. Current Accounts Receivable (Line 7a minus line 7b)	-	-	7,635.86	330.00	4,946.00	-
8. Contributed Matching Funds					5,625,408.33	
9. Total Available (sum of lines 5, 7c, & 8)	-	7,341.25	7,635.86	115,563.71	9,723,178.36	4,352.65
EXPENDITURES						
Total Expenditures (exclude 73x9)		15,599.20		86,062.31	9,067,032.19	4,173.77
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp					72.00	
Indirects 73x9	-	-	-	-	528,603.78	-
Total Expenditures (row 22 plus row 24)	-	15,599.20	-	86,062.31	9,595,635.97	4,173.77
10. Donor-Authorized Expenditures	-	15,599.20	-	86,062.31	9,595,635.97	4,173.77
11. Non-Donor Authorized Expenditures						
12. Total Expenditures (Line 10 plus Line 11)	-	15,599.20	-	86,062.31	9,595,635.97	4,173.77
RESTRICTED ENDING BALANCE						
13. Current Year (Line 4 minus Line 10)	1,602.07	6,184.11	110,411.42	441,476.24	5,418,624.03	46,638.88

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LOCAL AWARDS
REVENUES AND EXPENDITURES - ALL FUNDS
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BALANCES

LOCAL PROGRAM NAME	EARLY LEARNING ACADEMY PARENT FEE	PC/PAC	QRIS-Raising Quality Together	DEFERRED MAINT. GEN FD TRF	SITE RE-USE	BUILDING FUND
RESOURCE CODE	8224	8322	8337	8212	0700	8146
REVENUE OBJECT	8673	8699	8699	8919	8650	86XX
LOCAL DESCRIPTION (if any)	FD 12	FD 12	FD 12 RP 305	FD 14	FD 21	FD 21
AWARD						
1. Prior Year Restricted Ending Balance		11,569.56	122,582.99	3,964,199.37	3,824,306.74	37,837,273.66
2. a. Current Year Award	228,860.39	800.00	52,500.00	122,134.84	2,197,058.68	3,055,349.67
b. Other Adjustments		400.00				
c. Adj Curr Yr Award (sum Lines 2a and 2b)	228,860.39	1,200.00	52,500.00	122,134.84	2,197,058.68	3,055,349.67
3. Required Matching Funds/Other	42,034.54	36.15		2,000,000.00	312,996.01	34,684,984.53
4. Total Available Award (sum lines 1, 2c, & 3)	270,894.93	12,805.71	175,082.99	6,086,334.21	6,334,361.43	75,577,607.86
REVENUES						
5. Cash Received in Current Year	228,860.39	1,200.00	52,500.00	58,712.84	2,197,058.68	1,548,979.36
6. Amounts included in Line 5 for Prior Year Adjustments						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	63,422.00	-	1,506,370.31
b. Noncurrent Accounts Receivable						
c. Current Accounts Receivable (Line 7a minus line 7b)	-	-	-	63,422.00	-	1,506,370.31
8. Contributed Matching Funds		36.15			312,996.01	34,684,984.53
9. Total Available (sum of lines 5, 7c, & 8)	228,860.39	1,236.15	52,500.00	122,134.84	2,510,054.69	37,740,334.20
EXPENDITURES						
Total Expenditures (exclude 73x9)	255,971.78	1,363.19	46,954.82	6,067,912.21	873,021.57	62,946,876.55
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp Indirects 73x9	14,923.15	-	-	-	-	-
Total Expenditures (row 22 plus row 24)	270,894.93	1,363.19	46,954.82	6,067,912.21	873,021.57	62,946,876.55
10. Donor-Authorized Expenditures	270,894.93	1,363.19	46,954.82	6,067,912.21	873,021.57	62,946,876.55
11. Non-Donor Authorized Expenditures						
12. Total Expenditures (Line 10 plus Line 11)	270,894.93	1,363.19	46,954.82	6,067,912.21	873,021.57	62,946,876.55
RESTRICTED ENDING BALANCE						
13. Current Year (Line 4 minus Line 10)	-	11,442.52	128,128.17	18,422.00	5,461,339.86	12,630,731.31

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

LOCAL PROGRAM NAME	CAPITAL IMPROVEMENT PROJ	E-Rate	MEASURE S BOND PROCEEDS	MEASURE J BOND PROCEEDS	MEASURE N BOND PROCEEDS	DEVELOPER FEES
RESOURCE CODE	8172	8234	8144	8144	8144	8216
REVENUE OBJECT	8XXX	8699	8660	8XXX	8XXX	86XX
LOCAL DESCRIPTION (if any)	FD 21	FD 21	FD 22	FD 23	FD 24	FD 25
AWARD						
1. Prior Year Restricted Ending Balance	5,831,996.59	-	184,344.24	4,206,033.46	11,741,275.09	8,637,195.83
2. a. Current Year Award	4,133,741.54	1,399,834.57	2,457.00	213,711.94	72,740.00	2,072,105.46
b. Other Adjustments						
c. Adj Curr Yr Award (sum Lines 2a and 2b)	4,133,741.54	1,399,834.57	2,457.00	213,711.94	72,740.00	2,072,105.46
3. Required Matching Funds/Other						
4. Total Available Award (sum lines 1, 2c, & 3)	9,965,738.13	1,399,834.57	186,801.24	4,419,745.40	11,814,015.09	10,709,301.29
REVENUES						
5. Cash Received in Current Year	4,133,741.54	1,399,834.57	1,492.00	213,711.94	72,740.00	1,887,802.46
6. Amounts included in Line 5 for Prior Year Adjustments						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	965.00	-	-	184,303.00
b. Noncurrent Accounts Receivable						
c. Current Accounts Receivable (Line 7a minus line 7b)	-	-	965.00	-	-	184,303.00
8. Contributed Matching Funds						
9. Total Available (sum of lines 5, 7c, & 8)	4,133,741.54	1,399,834.57	2,457.00	213,711.94	72,740.00	2,072,105.46
EXPENDITURES						
Total Expenditures (exclude 73x9)	(53,887,166.17)	1,399,834.57	167,555.93	4,197,032.92	11,730,126.50	48,292.00
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp						
Indirects 73x9	-	-	-	-	-	-
Total Expenditures (row 22 plus row 24)	(53,887,166.17)	1,399,834.57	167,555.93	4,197,032.92	11,730,126.50	48,292.00
10. Donor-Authorized Expenditures	(53,887,166.17)	1,399,834.57	167,555.93	4,197,032.92	11,730,126.50	48,292.00
11. Non-Donor Authorized Expenditures						
12. Total Expenditures (Line 10 plus Line 11)	(53,887,166.17)	1,399,834.57	167,555.93	4,197,032.92	11,730,126.50	48,292.00
RESTRICTED ENDING BALANCE						
13. Current Year (Line 4 minus Line 10)	63,852,904.30	-	19,245.31	222,712.48	83,888.59	10,661,009.29

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

LOCAL PROGRAM NAME	MEASURE P BOND PROCEEDS	TOTAL
RESOURCE CODE	8144	
REVENUE OBJECT	8XXX	
LOCAL DESCRIPTION (if any)	FD 26	
AWARD		
1. Prior Year Restricted Ending Balance	(3,551,320.54)	107,734,813.60
2. a. Current Year Award	107,403,274.41	138,100,851.67
b. Other Adjustments	248,158.80	312,254.61
c. Adj Curr Yr Award (sum Lines 2a and 2b)	107,651,433.21	138,413,106.28
3. Required Matching Funds/Other		42,849,370.04
4. Total Available Award (sum lines 1, 2c, & 3)	104,100,112.67	288,997,289.92
REVENUES		0.00
5. Cash Received in Current Year	106,777,988.61	135,387,678.74
6. Amounts included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	873,444.60	3,025,427.54
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (Line 7a minus line 7b)	873,444.60	3,025,427.54
8. Contributed Matching Funds		40,824,039.79
9. Total Available (sum of lines 5, 7c, & 8)	107,651,433.21	179,237,146.07
EXPENDITURES		0.00
Total Expenditures (exclude 73x9)	70,457,901.41	141,712,167.95
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp		937,608.29
Indirects 73x9	-	1,578,282.05
Total Expenditures (row 22 plus row 24)	70,457,901.41	143,290,450.00
10. Donor-Authorized Expenditures	70,457,901.41	143,290,450.00
11. Non-Donor Authorized Expenditures		157.75
12. Total Expenditures (Line 10 plus Line 11)	70,457,901.41	143,290,607.75
RESTRICTED ENDING BALANCE		
13. Current Year (Line 4 minus Line 10)	33,642,211.26	145,706,839.92

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

34 67447 0000000
Form CEA
G8AFP75BPC(2025-26)

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	298,366,334.17	301	0.00	303	298,366,334.17	305	1,138,341.01		307	297,227,993.16	309
2000 - Classified Salaries	115,417,504.53	311	88,790.10	313	115,328,714.43	315	10,552,657.17		317	104,776,057.26	319
3000 - Employee Benefits	218,768,250.76	321	8,765,935.86	323	210,002,314.90	325	7,028,603.96		327	202,973,710.94	329
4000 - Books, Supplies Equip Replace. (6500)	27,557,598.08	331	431,617.34	333	27,125,980.74	335	6,874,739.70		337	20,251,241.04	339
5000 - Services . . . & 7300 - Indirect Costs	84,914,509.79	341	2,321,575.23	343	82,592,934.56	345	11,528,528.21		347	71,064,406.35	349
TOTAL					733,416,278.80	365			TOTAL	696,293,408.75	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		56.74%
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)		56.74%
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).		696,293,408.75
5. Deficiency Amount (Part III, Line 3 times Line 4)		0.00
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	765,414,236.00	406,520.00	765,820,756.00	329,882,355.00	177,767,934.00	917,935,177.00	
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	498,603,000.00	(41,537,000.00)	457,066,000.00			457,066,000.00	
Total/Net OPEB Liability	117,035,658.00	600.00	117,036,258.00	6,168,796.00	9,874,729.00	113,330,325.00	
Compensated Absences Payable	10,060,098.00	21,479,647.00	31,539,745.00		40,609.00	31,499,136.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	1,391,112,992.00	(19,650,233.00)	1,371,462,759.00	336,051,151.00	187,683,272.00	1,519,830,638.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	762,922,469.98
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	37,752,523.09
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	2,907.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	3,550,079.26
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	8,096,172.56
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	3,874.58
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, C 1-C8, D 1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C 1 through C9)				11,653,033.40
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	467,422.46
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D 1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D 1 and D2)				713,984,335.95
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)				36,295.23
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,671.57
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.)			674,186,859.36	18,453.77
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)			674,186,859.36	18,453.77
B. Required effort (Line A.2 times 90%)			606,768,173.42	16,608.39
C. Current year expenditures (Line I.E and Line II.B)			713,984,335.95	19,671.57
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)	337,852,079.99		337,852,079.99			361,731,451.49
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	36,731.97		36,731.97			36,947.79
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)	36,686.48		36,686.48	36,394.01		36,394.01
2. Total Charter Schools ADA (Form A, Line C9)	261.31		261.31	250.00		250.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			36,947.79			36,644.01
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)	774,694.64		774,694.64	771,970.00		771,970.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	124,364,402.35		124,364,402.35	124,083,757.00		124,083,757.00
5. Unsecured Roll Taxes (Object 8042)	4,790,349.96		4,790,349.96	4,274,261.00		4,274,261.00
6. Prior Years' Taxes (Object 8043)	675,018.43		675,018.43	1,009,178.00		1,009,178.00
7. Supplemental Taxes (Object 8044)	2,029,725.27		2,029,725.27	3,135,028.00		3,135,028.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	22,571,772.07		22,571,772.07	21,757,832.00		21,757,832.00

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	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	3,288.08		3,288.08	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	422,338.65		422,338.65	320,412.00		320,412.00
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)	155,631,589.45	0.00	155,631,589.45	155,352,438.00	0.00	155,352,438.00
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)	155,631,589.45	0.00	155,631,589.45	155,352,438.00	0.00	155,352,438.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			6,263,385.00			6,553,625.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	22,008,315.00		22,008,315.00	22,624,714.00		22,624,714.00
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)	22,008,315.00	0.00	28,271,700.00	22,624,714.00	0.00	29,178,339.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	396,017,518.00		396,017,518.00	417,165,411.00		417,165,411.00
25. LCFF State Aid - Prior Years (Object 8019)	11,159.00		11,159.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	396,028,677.00	0.00	396,028,677.00	417,165,411.00	0.00	417,165,411.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	731,630,265.72		731,630,265.72	740,769,589.00		740,769,589.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	10,204,332.19		10,204,332.19	7,036,000.00		7,036,000.00

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	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
D. APPROPRIATIONS LIMIT CALCULATIONS	2025-26 Actual			2026-27 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			337,852,079.99			361,731,451.49
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0059			0.9918
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			361,731,451.49			376,524,133.64
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			155,631,589.45			155,352,438.00
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)			4,433,734.80			4,397,281.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			234,371,562.04			250,350,034.64
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			234,371,562.04			250,350,034.64
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])			5,516,466.11			3,890,407.42
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			161,148,055.56			159,242,845.42
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)			228,855,095.93			246,459,627.22
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			161,148,055.56			
b. State Subventions (Line D8)			228,855,095.93			
c. Less: Excluded Appropriations (Line C23)			28,271,700.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			361,731,451.49			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			361,731,451.49			376,524,133.64
12. Appropriations Subject to the Limit (Line D9d)			361,731,451.49			

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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) 24,413,732.49
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) 602,419,683.20

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.05%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 39,930.00

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) 19,462,305.38
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 12,840,120.51

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	100,065.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	236,938.71
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,334,956.87
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)	251.71
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	39,930.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	35,014,568.18
9. Carry-Forward Adjustment (Part IV, Line F)	(1,683,366.29)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	33,331,201.88
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	429,057,656.96
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	109,113,196.19
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	66,975,455.33
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	7,179,415.67
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,907.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	6,289,522.37
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)	2,829,096.92
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	55,318,299.13
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)	5,963.29
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	39,930.00
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)	3,116,010.80
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,761,522.02
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	29,885,755.39
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	14,768,108.35
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)	729,262,979.42
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)	4.80%
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)	4.57%

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)	35,014,568.18
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	5,818,097.23
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.83%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.83%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.83%) times Part III, Line B19); zero if positive	(1,683,366.29)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(1,683,366.29)
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:	4.57%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-841683.15) is applied to the current year calculation and the remainder (\$-841683.14) is deferred to one or more future years:	4.69%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-561122.10) is applied to the current year calculation and the remainder (\$-1122244.19) is deferred to one or more future years:	4.72%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(1,683,366.29)

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

34 67447 0000000
Form ICR
G8AFP75BPC(2025-26

Approved
indirect cost
rate: 5.83%
Highest rate
used in any
program: 5.83%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	14,094,515.00	821,710.22	5.83%
01	3010	15,752,242.17	918,355.72	5.83%
01	3182	661,481.63	38,564.38	5.83%
01	3310	9,282,977.37	541,197.58	5.83%
01	3311	316,537.37	18,454.13	5.83%
01	3315	400,708.68	23,361.32	5.83%
01	3317	9,030.52	526.48	5.83%
01	3327	458,870.83	26,752.17	5.83%
01	3345	1,936.12	112.88	5.83%
01	3385	158,692.52	3,591.48	2.26%
01	3395	14,322.03	834.97	5.83%
01	3550	350,254.22	17,512.71	5.00%
01	4035	2,136,272.06	124,544.66	5.83%
01	4124	471,813.30	23,581.55	5.00%
01	4127	1,067,900.45	62,258.59	5.83%
01	4201	329,051.22	19,183.69	5.83%
01	4203	708,691.52	41,316.72	5.83%
01	4510	38,930.36	2,269.64	5.83%
01	5630	97,407.97	5,678.88	5.83%
01	6010	3,836,811.63	191,840.55	5.00%
01	6019	849,873.66	49,547.63	5.83%
01	6053	509,118.82	29,681.63	5.83%
01	6211	442,992.84	25,813.56	5.83%
01	6266	3,175,624.44	185,149.42	5.83%
01	6318	69,623.97	4,059.08	5.83%
01	6385	186,380.03	10,865.97	5.83%
01	6387	1,948,490.50	113,597.00	5.83%
01	6515	1,816.12	105.88	5.83%
01	6520	421,359.73	24,565.27	5.83%
01	6546	3,116,086.18	181,667.82	5.83%
01	6547	2,111,464.61	123,098.39	5.83%
01	6690	142,963.38	8,334.76	5.83%
01	6770	5,770,817.61	57,708.18	1.00%
01	7085	714,814.26	41,673.67	5.83%
01	7220	131,618.64	7,673.36	5.83%
01	7399	5,456,061.71	318,088.39	5.83%
01	7412	65,196.07	3,800.93	5.83%
01	7810	807,784.26	47,093.92	5.83%

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

34 67447 0000000
Form ICR
G8AFP75BPC(2025-26

01	8150	16,339,778.91	952,609.00	5.83%
01	9010	11,484,535.63	136,037.33	1.18%
09	6266	3,907.19	227.79	5.83%
09	6762	34,012.81	1,982.95	5.83%
09	6770	49,526.15	495.26	1.00%
09	7412	126.27	7.36	5.83%
09	7413	7,256.59	423.06	5.83%
09	7435	25,553.82	1,489.79	5.83%
11	6391	2,061,705.45	102,946.52	4.99%
11	7810	177,690.41	8,884.52	5.00%
12	5025	2,164,364.44	126,182.45	5.83%
12	5320	58,017.72	3,382.43	5.83%
12	6105	5,430,877.46	316,620.15	5.83%
12	9010	20,340,781.02	1,107,488.87	5.44%
13	5310	14,768,108.35	860,980.72	5.83%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00	3,788,424.32	2,457,770.69	6,246,195.01
2. State Lottery Revenue	8560	7,180,034.96		3,344,335.56	10,524,370.52
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	(2,930,751.40)	2,930,751.40		0.00
7. Total Available (Sum Lines A1 through A6)		4,249,283.56	6,719,175.72	5,802,106.25	16,770,565.53
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	938,694.42	2,055,626.40	0.00	2,994,320.82
2. Classified Salaries	2000-2999	1,574,059.84		0.00	1,574,059.84
3. Employee Benefits	3000-3999	1,719,934.87	875,125.00	0.00	2,595,059.87
4. Books and Supplies	4000-4999	0.00	3,788,424.32	4,839,565.55	8,627,989.87
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			136,716.00	136,716.00
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)		4,232,689.13	6,719,175.72	4,976,281.55	15,928,146.40
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	16,594.43	0.00	825,824.70	842,419.13
D. COMMENTS:					
Transferred to other resource expenditures for 25/26 include 24/25 expenditures (object 4000-4999) which were omitted from the prior year Lottery report.					

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.

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100- 3199 & 3900)	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	2,413,117.10	10,430,911.48	1,172,479.58	7,418,942.67	55,530,698.94	0.00	2,349,158.09
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
0001 Pre-Kindergarten			.50				
1110 Regular Education, K-12	54.75	10.40	1,742.11	144.20	3,326.79		108.00
3100 Alternative Schools			14.35	1.00	20.40		
3200 Continuation Schools			2.00		6.98		
3300 Independent Study Centers	1.00		16.07	.80	27.98		
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	.46		14.65	2.00	16.42		
4110 Regular Education, Adult							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	1.50		108.10	1.00	65.76		
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)			371.45		349.99		1,055.00
6000 ROC/P							
Other Goals							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
- - Adult Education (Fund 11)					56.00		
- - Child Development (Fund 12)					162.46		
- - Cafeteria (Funds 13 & 61)					60.89		
C. Total Allocation Factors	57.71	10.40	2,269.23	149.00	4,093.67	0.00	1,163.00

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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	441,661.33	258.34	441,919.67	23,966.32		465,885.99
1110	Regular Education, K-12	429,780,678.65	66,146,635.10	495,927,313.75	26,895,279.36		522,822,593.11
3100	Alternative Schools	6,594,771.27	333,932.35	6,928,703.62	375,759.54		7,304,463.16
3200	Continuation Schools	621,091.43	95,717.18	716,808.61	38,874.18		755,682.79
3300	Independent Study Centers	3,914,799.38	469,503.72	4,384,303.10	237,770.85		4,622,073.95
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	4,781,178.17	348,914.82	5,130,092.99	278,216.75		5,408,309.74
4110	Regular Education, Adult	836.83	0.00	836.83	45.38		882.21
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	379.06	0.00	379.06	20.56		399.62
4760	Bilingual	25,776,219.78	1,060,408.14	26,836,627.92	1,455,412.08		28,292,040.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	158,512,652.67	7,070,550.96	165,583,203.63	8,979,958.14		174,563,161.77
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	3,874.58	0.00	3,874.58	210.13		4,084.71
7150	Nonagency - Other	407,179.18	0.00	407,179.18	22,082.26		429,261.44
8100	Community Services	51,666.43	0.00	51,666.43	2,801.99		54,468.42
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					2,622,569.51	2,622,569.51
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					19,000.00	19,000.00
----	Other Outgo					10,812,740.76	10,812,740.76
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		3,789,387.21	3,789,387.21	3,481,951.21		7,271,338.42
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(2,526,485.66)		(2,526,485.66)
----	Total General Fund and Charter Schools Funds Expenditures	630,886,988.76	79,315,307.82	710,202,296.58	39,265,863.09	13,454,310.27	762,922,469.94

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals	0001 Pre-Kindergarten	236,808.66	203,433.16	670.26	0.00	89.50	0.00	0.00			659.75	0.00	441,661.33
	1110 Regular Education, K-12	307,766,136.37	23,299,182.63	17,293,535.84	44,578,088.80	25,645,109.35	1,161,250.84	7,159,199.46			2,875,605.36	2,570.00	429,780,678.65
	3100 Alternative Schools	4,594,318.44	25,028.91	241,983.43	1,134,059.22	578,217.06	0.00	20,216.21			0.00	948.00	6,594,771.27
	3200 Continuation Schools	449,764.17	0.00	2,693.55	110,112.87	1,538.27	0.00	0.00			55,634.07	1,348.50	621,091.43
	3300 Independent Study Centers	3,199,783.46	200,271.26	275.57	383,486.01	124,140.05	0.00	0.00			5,494.53	1,348.50	3,914,799.38
	3400 Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3550 Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3700 Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3800 Career Technical Education	3,314,437.28	1,036,572.20	256.12	49,401.90	380,510.67	0.00	0.00			0.00	0.00	4,781,178.17
	4110 Regular Education, Adult	0.00	836.83	0.00	0.00	0.00	0.00	0.00			0.00	0.00	836.83
	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	379.06	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	379.06
	4760 Bilingual	20,629,790.64	2,268,702.47	2,113,384.60	175,383.82	588,636.61	321.64	0.00			0.00	0.00	25,776,219.78
	4850 Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	5000-5999 Special Education	115,597,423.39	6,276,321.05	180,515.29	201,910.64	22,578,714.16	13,637,136.70	0.00			40,631.44	0.00	158,512,652.67
	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	3,852.08	0.00	0.00	22.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,874.58
	7150 Nonagency - Other	366,348.16	39,018.06	0.00	0.00	1,812.96	0.00	0.00	0.00	0.00	0.00	0.00	407,179.18
	8100 Community Services		0.00	998.01	0.00	47,761.42	0.00		2,907.00	0.00	0.00	0.00	51,666.43
	8500 Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		456,159,041.71	33,349,366.57	19,834,312.67	46,632,465.76	49,946,530.05	14,798,709.18	7,179,415.67	2,907.00	0.00	2,978,025.15	6,215.00	630,886,988.76

* 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	258.34	0.00	0.00	258.34
1110	Regular Education, K-12	20,800,525.07	45,127,959.49	218,150.54	66,146,635.10
3100	Alternative Schools	57,206.02	276,726.33	0.00	333,932.35
3200	Continuation Schools	1,033.37	94,683.81	0.00	95,717.18
3300	Independent Study Centers	89,954.57	379,549.15	0.00	469,503.72
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	126,177.26	222,737.56	0.00	348,914.82
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	168,372.69	892,035.45	0.00	1,060,408.14
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	191,923.47	4,747,619.94	2,131,007.55	7,070,550.96
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	759,640.89	0.00	759,640.89
- -	Child Development (Fund 12)	0.00	2,203,772.50	0.00	2,203,772.50
- -	Cafeteria (Funds 13 and 61)	0.00	825,973.82	0.00	825,973.82
Total Allocated Support Costs		21,435,450.79	55,530,698.94	2,349,158.09	79,315,307.82

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

34 67447 0000000
Form PCR
G8AFP75BPC(2025-26)

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)	6,526,461.08
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	100,065.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	22,325,702.16
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	12,840,120.51
5	Total Central Administration Costs in General Fund and Charter Schools Funds	41,792,348.75
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	630,886,988.76
2	Total Allocated Costs (from Form PCR, Column 2, Total)	79,315,307.82
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	710,202,296.58
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	4,761,522.02
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	29,885,755.39
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	25,767,714.42
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	60,414,991.83
D.	Total Direct Charged and Allocated Costs (B3 + C5)	770,617,288.41
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	5.42%

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)	2,622,569.51				2,622,569.51
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			19,000.00		19,000.00
Other Outgo (Objects 1000 - 7999)				10,812,740.76	10,812,740.76
Total Other Costs	2,622,569.51	0.00	19,000.00	10,812,740.76	13,454,310.27

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(2,968,007.11)	0.00	(2,531,111.87)				
Other Sources/Uses Detail					69,459.43	9,235,957.75		
Fund Reconciliation							4,868,541.96	1,662,017.77
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	169,323.17	0.00	4,626.21	0.00				
Other Sources/Uses Detail					0.00	316,496.01		
Fund Reconciliation							164,880.72	58,102.55
10 SPECIAL EDUCATION PASS- THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							126,127.12	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	256,170.70	0.00	111,831.04	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	111,831.04
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,397,418.29	0.00	1,553,673.90	0.00				
Other Sources/Uses Detail					5,758,464.28	726,828.20		
Fund Reconciliation							630,314.60	176,024.22
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	523,408.23	0.00	860,980.72	0.00				
Other Sources/Uses Detail					2,204,321.67	0.00		
Fund Reconciliation							76,147.52	20,459.27
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	4,548,324.88	0.00						
Other Sources/Uses Detail					2,000,000.00	0.00		
Fund Reconciliation							0.00	4,548,324.88
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

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

34 67447 0000000
Form SIAA
G8AFP75BPC(2025-26)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	(7,139,810.29)						
Other Sources/Uses Detail					34,997,980.54	16,042,193.53		
Fund Reconciliation							3,085,548.45	640,931.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	18,642,791.00		
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								

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

34 67447 0000000
Form SIAA
G8AFP75BPC(2025-26)

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				
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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	2,213,172.13	0.00						
Other Sources/Uses Detail					0.00	65,959.43		
Fund Reconciliation							590,047.41	2,323,917.05
71 RETIREE BENEFIT FUND								
Expenditure Detail								

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

34 67447 0000000
Form SIAA
G8AFP75BPC(2025-26)

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
73 FOUNDATION PRIVATE- PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	10,107,817.40	(10,107,817.40)	2,531,111.87	(2,531,111.87)	45,030,225.92	45,030,225.92	9,541,607.78	9,541,607.78

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

34 67447 0000000
Report SEMA
G8AFP75BPC(2025-26)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDULICATED PUPIL COUNT								6,516.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,322,047.37	0.00	0.00	116,709.76	4,118,814.79	42,298,847.05		47,856,418.97
2000-2999	Classified Salaries	7,026,357.60	0.00	0.00	0.00	370,259.87	21,700,965.92		29,097,583.39
3000-3999	Employee Benefits	5,099,037.59	0.00	0.00	69,454.46	2,384,145.94	35,368,874.34		42,921,512.33
4000-4999	Books and Supplies	1,275,803.21	0.00	0.00	1,546.58	19,584.02	414,650.58		1,711,584.39
5000-5999	Services and Other Operating Expenditures	2,059,758.92	0.00	0.00	99,138.64	4,773.88	34,761,882.15		36,925,553.59
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	48,954.00		48,954.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	16,783,004.69	0.00	0.00	286,849.44	6,897,578.50	134,594,174.04	0.00	158,561,606.67
7310	Transfers of Indirect Costs	750,452.54	0.00	0.00	3,697.36	147,099.07	43,019.40		944,268.37
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	7,070,550.98							7,070,550.98
	Total Indirect Costs and PCR Allocations	7,821,003.52	0.00	0.00	3,697.36	147,099.07	43,019.40	0.00	8,014,819.35
	TOTAL COSTS	24,604,008.21	0.00	0.00	290,546.80	7,044,677.57	134,637,193.44	0.00	166,576,426.02
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	57,132.00	0.00	0.00	0.00	286,912.11	131,749.52		475,793.63
2000-2999	Classified Salaries	11,498.00	0.00	0.00	0.00	124,096.84	5,303,726.73		5,439,321.57
3000-3999	Employee Benefits	19,020.19	0.00	0.00	0.00	220,717.25	4,236,204.88		4,475,942.32
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	141.20	1,738.22		1,879.42
5000-5999	Services and Other Operating Expenditures	7,328.97	0.00	0.00	0.00	2,414.09	2,258,209.47		2,267,952.53
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	94,979.16	0.00	0.00	0.00	634,281.49	11,931,628.82	0.00	12,660,889.47
7310	Transfers of Indirect Costs	568,784.72	0.00	0.00	0.00	24,000.68	18,454.13		611,239.53
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	568,784.72	0.00	0.00	0.00	24,000.68	18,454.13	0.00	611,239.53
	TOTAL BEFORE OBJECT 8980	663,763.88	0.00	0.00	0.00	658,282.17	11,950,082.95	0.00	13,272,129.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								2,255,199.00
	TOTAL COSTS								11,016,930.00

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

34 67447 0000000
Report SEMA
G8AFP75BPC(2025-26)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,264,915.37	0.00	0.00	116,709.76	3,831,902.68	42,167,097.53		47,380,625.34
2000-2999	Classified Salaries	7,014,859.60	0.00	0.00	0.00	246,163.03	16,397,239.19		23,658,261.82
3000-3999	Employee Benefits	5,080,017.40	0.00	0.00	69,454.46	2,163,428.69	31,132,669.46		38,445,570.01
4000-4999	Books and Supplies	1,275,803.21	0.00	0.00	1,546.58	19,442.82	412,912.36		1,709,704.97
5000-5999	Services and Other Operating Expenditures	2,052,429.95	0.00	0.00	99,138.64	2,359.79	32,503,672.68		34,657,601.06
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	48,954.00		48,954.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	16,688,025.53	0.00	0.00	286,849.44	6,263,297.01	122,662,545.22	0.00	145,900,717.20
7310	Transfers of Indirect Costs	181,667.82	0.00	0.00	3,697.36	123,098.39	24,565.27		333,028.84
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	7,070,550.98							7,070,550.98
	Total Indirect Costs and PCR Allocations	7,252,218.80	0.00	0.00	3,697.36	123,098.39	24,565.27	0.00	7,403,579.82
	TOTAL BEFORE OBJECT 8980	23,940,244.33	0.00	0.00	290,546.80	6,386,395.40	122,687,110.49	0.00	153,304,297.02
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								2,255,199.00
	TOTAL COSTS								155,559,496.02
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	6,342,009.62	0.00	0.00	0.00	0.00	325,985.18		6,667,994.80
3000-3999	Employee Benefits	4,129,278.12	0.00	0.00	0.00	0.00	223,161.07		4,352,439.19
4000-4999	Books and Supplies	1,245,340.61	0.00	0.00	0.00	(70.99)	1,967.48		1,247,237.10
5000-5999	Services and Other Operating Expenditures	1,877,600.23	0.00	0.00	0.00	0.00	3,702.52		1,881,302.75
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	13,594,228.58	0.00	0.00	0.00	(70.99)	554,816.25	0.00	14,148,973.84
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	13,594,228.58	0.00	0.00	0.00	(70.99)	554,816.25	0.00	14,148,973.84
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								2,255,199.00

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

34 67447 0000000
Report SEMA
G8AFP75BPC(2025-26)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								80,761,499.14
	TOTAL COSTS								97,165,671.98

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

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

34 67447 0000000
Report SEMA
G8AFP75BPC(2025-26)

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

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

34 67447 0000000
Report SEMA
G8AFP75BPC(2025-26)

SELPA: San Juan Unified (CN)

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

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

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

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

SECTION 1

Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SECTION 2

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

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

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

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Report SEMA
G8AFP75BPC(2025-26)

SELPA:

San Juan Unified (CN)

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

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

If (b) is greater than (a).

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

Available for MOE reduction. (line (a) minus line (c), zero if negative) align="right">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) align="right">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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Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

34 67447 0000000
Report SEMA
G8AFP75BPC(2025-26)

SELPA: San Juan Unified (CN)

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

166,576,426.02

b. Less: Expenditures paid from federal sources

11,016,930.00

c. Expenditures paid from state and local sources

155,559,496.02

145,606,591.59

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

145,606,591.59

Less: Exempt reduction(s) for SECTION 1

0.00

Less: 50% reduction from SECTION 2

0.00

Net expenditures paid from state and local sources

155,559,496.02

145,606,591.59

9,952,904.43

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

166,576,426.02

b. Less: Expenditures paid from federal sources

11,016,930.00

c. Expenditures paid from state and local sources

155,559,496.02

145,606,591.59

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

145,606,591.59

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

155,559,496.02

145,606,591.59

d. Special education unduplicated pupil count

6,516.00

6,221.00

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

34 67447 0000000
Report SEMA
G8AFP75BPC(2025-26)

SELPA: San Juan Unified (CN)

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

23,873.46

23,405.66

467.81

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 2024-25	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	97,165,671.98	85,776,480.00	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		85,776,480.00	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	97,165,671.98	85,776,480.00	11,389,191.98

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	97,165,671.98	85,776,480.00	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE		85,776,480.00	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	97,165,671.98	85,776,480.00	
	b. Special education unduplicated pupil count	6,516.00	6,221.00	
	c. Per capita local expenditures (Test4a/Test4b)	14,911.86	13,788.21	1,123.64

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

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

Michel Ebler

Contact Name

916-979-8100

Telephone Number

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

34 67447 0000000
Report SEMA
G8AFP75BPC(2025-26)

SELPA: San Juan Unified (CN)

Accountant

Title

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Email Address

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

34 67447 0000000
Report SEMA
G8AFP75BPC(2025-26)

SELPA:

San Juan Unified (CN)

Object Code	Description	San Juan Unified (CN00)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00

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

34 67447 0000000
Report SEMA
G8AFP75BPC(2025-26)

SELPA:

San Juan Unified (CN)

Object Code	Description	San Juan Unified (CN00)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				0.00

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

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

34 67447 0000000
Report SEMB
G8AFP75BPC(2025-26)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									6,516.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,353,105.00	0.00	0.00	121,800.00	4,580,213.00	44,250,248.00		50,305,366.00
2000-2999	Classified Salaries	8,816,249.00	0.00	0.00	0.00	843,377.00	28,401,371.00		38,060,997.00
3000-3999	Employee Benefits	6,500,429.00	0.00	0.00	60,748.00	2,783,024.00	39,218,989.00		48,563,190.00
4000-4999	Books and Supplies	1,550,557.00	0.00	0.00	1,812.00	43,554.00	613,830.00		2,209,753.00
5000-5999	Services and Other Operating Expenditures	1,788,629.00	0.00	0.00	98,680.00	5,113.00	23,255,732.00		25,148,154.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	115,104.00		115,104.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	20,008,969.00	0.00	0.00	283,040.00	8,255,281.00	135,855,274.00	0.00	164,402,564.00
7310	Transfers of Indirect Costs	908,735.00	0.00	0.00	3,701.00	153,078.00	36,905.00		1,102,419.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	908,735.00	0.00	0.00	3,701.00	153,078.00	36,905.00	0.00	1,102,419.00
	TOTAL COSTS	20,917,704.00	0.00	0.00	286,741.00	8,408,359.00	135,892,179.00	0.00	165,504,983.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,353,105.00	0.00	0.00	121,800.00	4,298,699.00	44,111,274.00		49,884,878.00
2000-2999	Classified Salaries	8,816,249.00	0.00	0.00	0.00	506,561.00	22,277,334.00		31,600,144.00
3000-3999	Employee Benefits	6,500,429.00	0.00	0.00	60,748.00	2,312,206.00	34,213,830.00		43,087,213.00
4000-4999	Books and Supplies	1,550,557.00	0.00	0.00	1,812.00	43,551.00	608,431.00		2,204,351.00
5000-5999	Services and Other Operating Expenditures	1,778,629.00	0.00	0.00	98,680.00	3,181.00	22,004,042.00		23,884,532.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	115,104.00		115,104.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	19,998,969.00	0.00	0.00	283,040.00	7,164,198.00	123,330,015.00	0.00	150,776,222.00
7310	Transfers of Indirect Costs	191,468.00	0.00	0.00	3,701.00	128,108.00	25,558.00		348,835.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	191,468.00	0.00	0.00	3,701.00	128,108.00	25,558.00	0.00	348,835.00
	TOTAL BEFORE OBJECT 8980	20,190,437.00	0.00	0.00	286,741.00	7,292,306.00	123,355,573.00	0.00	151,125,057.00

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

34 67447 000000
Report SEMB
G8AFP75BPC(2025-26)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								3,377,016.00
	TOTAL COSTS								154,502,073.00
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	8,088,249.00	0.00	0.00	0.00	0.00	337,713.00		8,425,962.00
3000-3999	Employee Benefits	5,596,768.00	0.00	0.00	0.00	0.00	225,786.00		5,822,554.00
4000-4999	Books and Supplies	1,510,350.00	0.00	0.00	0.00	0.00	0.00		1,510,350.00
5000-5999	Services and Other Operating Expenditures	1,586,249.00	0.00	0.00	0.00	0.00	0.00		1,586,249.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	16,781,616.00	0.00	0.00	0.00	0.00	563,499.00	0.00	17,345,115.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	16,781,616.00	0.00	0.00	0.00	0.00	563,499.00	0.00	17,345,115.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								3,377,016.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								73,140,483.00
	TOTAL COSTS								93,862,614.00

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

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

34 67447 0000000
Report SEMB
G8AFP75BPC(2025-26)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDULICATED PUPIL COUNT								6,516.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	1,322,047.37	0.00	0.00	116,709.76	4,118,814.79	42,298,847.05		47,856,418.97
2000-2999	Classified Salaries	7,026,357.60	0.00	0.00	0.00	370,259.87	21,700,965.92		29,097,583.39
3000-3999	Employee Benefits	5,099,037.59	0.00	0.00	69,454.46	2,384,145.94	35,368,874.34		42,921,512.33
4000-4999	Books and Supplies	1,275,803.21	0.00	0.00	1,546.58	19,584.02	414,650.58		1,711,584.39
5000-5999	Services and Other Operating Expenditures	2,059,758.92	0.00	0.00	99,138.64	4,773.88	34,761,882.15		36,925,553.59
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	48,954.00		48,954.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	16,783,004.69	0.00	0.00	286,849.44	6,897,578.50	134,594,174.04	0.00	158,561,606.67
7310	Transfers of Indirect Costs	750,452.54	0.00	0.00	3,697.36	147,099.07	43,019.40		944,268.37
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	7,070,550.98							7,070,550.98
	Total Indirect Costs	750,452.54	0.00	0.00	3,697.36	147,099.07	43,019.40	0.00	944,268.37
	TOTAL COSTS	17,533,457.23	0.00	0.00	290,546.80	7,044,677.57	134,637,193.44	0.00	159,505,875.04
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)								
1000-1999	Certificated Salaries	57,132.00	0.00	0.00	0.00	286,912.11	131,749.52		475,793.63
2000-2999	Classified Salaries	11,498.00	0.00	0.00	0.00	124,096.84	5,303,726.73		5,439,321.57
3000-3999	Employee Benefits	19,020.19	0.00	0.00	0.00	220,717.25	4,236,204.88		4,475,942.32
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	141.20	1,738.22		1,879.42
5000-5999	Services and Other Operating Expenditures	7,328.97	0.00	0.00	0.00	2,414.09	2,258,209.47		2,267,952.53
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	94,979.16	0.00	0.00	0.00	634,281.49	11,931,628.82	0.00	12,660,889.47
7310	Transfers of Indirect Costs	568,784.72	0.00	0.00	0.00	24,000.68	18,454.13		611,239.53
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	568,784.72	0.00	0.00	0.00	24,000.68	18,454.13	0.00	611,239.53
	TOTAL BEFORE OBJECT 8980	663,763.88	0.00	0.00	0.00	658,282.17	11,950,082.95	0.00	13,272,129.00

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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								2,255,199.00
	TOTAL COSTS								11,016,930.00
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,264,915.37	0.00	0.00	116,709.76	3,831,902.68	42,167,097.53		47,380,625.34
2000-2999	Classified Salaries	7,014,859.60	0.00	0.00	0.00	246,163.03	16,397,239.19		23,658,261.82
3000-3999	Employee Benefits	5,080,017.40	0.00	0.00	69,454.46	2,163,428.69	31,132,669.46		38,445,570.01
4000-4999	Books and Supplies	1,275,803.21	0.00	0.00	1,546.58	19,442.82	412,912.36		1,709,704.97
5000-5999	Services and Other Operating Expenditures	2,052,429.95	0.00	0.00	99,138.64	2,359.79	32,503,672.68		34,657,601.06
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	48,954.00		48,954.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	16,688,025.53	0.00	0.00	286,849.44	6,263,297.01	122,662,545.22	0.00	145,900,717.20
7310	Transfers of Indirect Costs	181,667.82	0.00	0.00	3,697.36	123,098.39	24,565.27		333,028.84
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	7,070,550.98							7,070,550.98
	Total Indirect Costs	181,667.82	0.00	0.00	3,697.36	123,098.39	24,565.27	0.00	333,028.84
	TOTAL BEFORE OBJECT 8980	16,869,693.35	0.00	0.00	290,546.80	6,386,395.40	122,687,110.49	0.00	146,233,746.04
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								2,255,199.00
	TOTAL COSTS								148,488,945.04
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	6,342,009.62	0.00	0.00	0.00	0.00	325,985.18		6,667,994.80
3000-3999	Employee Benefits	4,129,278.12	0.00	0.00	0.00	0.00	223,161.07		4,352,439.19
4000-4999	Books and Supplies	1,245,340.61	0.00	0.00	0.00	(70.99)	1,967.48		1,247,237.10
5000-5999	Services and Other Operating Expenditures	1,877,600.23	0.00	0.00	0.00	0.00	3,702.52		1,881,302.75
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	13,594,228.58	0.00	0.00	0.00	(70.99)	554,816.25	0.00	14,148,973.84

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

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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	13,594,228.58	0.00	0.00	0.00	(70.99)	554,816.25	0.00	14,148,973.84
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								2,255,199.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								80,761,499.14
	TOTAL COSTS								97,165,671.98

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

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

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SELPA: San Juan Unified (CN)

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

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

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

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

SECTION 1

Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SECTION 2

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

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SELPA: **San Juan Unified (CN)**

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

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

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

If (b) is greater than (a).

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

If (b) is less than (a).

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

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

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SELPA: San Juan Unified (CN)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

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

Column A	Column B	Column C
Budgeted Amounts (LB-B Worksheet) FY 2026-27	Actual Expenditures Comparison Year 2025-26	Difference (A - B)
165,504,983.00		
11,002,910.00		
154,502,073.00	155,559,496.02	
	(7,070,550.98)	
	148,488,945.04	
	0.00	
	0.00	
154,502,073.00	148,488,945.04	6,013,127.96
Budgeted Amounts FY 2026-27	Comparison Year 2025-26	Difference
165,504,983.00		
11,002,910.00		

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

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

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c. Expenditures paid from state and local sources	154,502,073.00	155,559,496.02	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(7,070,550.98)	
Comparison year's expenditures, adjusted for MOE calculation		148,488,945.04	
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	154,502,073.00	148,488,945.04	
d. Special education unduplicated pupil count	6,516.00	6,516.00	
e. Per capita state and local expenditures (Test2c/Test2d)	23,711.18	22,788.36	922.83

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

B. LOCAL EXPENDITURES ONLY METHOD

		Budget	Comparison Year	
		FY 2026-27	2025-26	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	93,862,614.00	97,165,671.98	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		97,165,671.98	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	93,862,614.00	97,165,671.98	(3,303,057.98)

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

		Budget	Comparison Year	
		FY 2026-27	2025-26	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	93,862,614.00	97,165,671.98	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		97,165,671.98	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	

Unaudited Actuals
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Net expenditures paid from local sources	93,862,614.00	97,165,671.98	
b. Special education unduplicated pupil count	6,516.00	6,516.00	
c. Per capita local expenditures (Test4a/Test4b)	14,404.94	14,911.86	(506.91)

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

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

Michele Ebler

Contact Name

Accountant

Title

916-979-8100

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Email Address

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

SELPA:

San Juan Unified (CN)

Object Code	Description	San Juan Unified (CN00)	Adjustments*	Total
TOTAL BUDGET - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
BUDGET - State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00

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

SELPA:

San Juan Unified (CN)

Object Code		Description	San Juan Unified (CN00)	Adjustments*	Total
		TOTAL COSTS	0.00	0.00	0.00
BUDGET - Local Sources					
1000-1999		Certificated Salaries			0.00
2000-2999		Classified Salaries			0.00
3000-3999		Employee Benefits			0.00
4000-4999		Books and Supplies			0.00
5000-5999		Services and Other Operating Expenditures			0.00
6000-6999		Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130		State Special Schools			0.00
7430-7439		Debt Service			0.00
		Total Direct Costs	0.00	0.00	0.00
7310		Transfers of Indirect Costs			0.00
7350		Transfers of Indirect Costs - Interfund			0.00
		Total Indirect Costs	0.00	0.00	0.00
		TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980		Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00		0.00
8980		Contributions from Unrestricted Revenues to State Resources			0.00
		TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT					0.00

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

SUBJECT: Public Hearing No. 1: Gateway International School Charter Renewal Petition (Oaxaca) - 8:05 p.m.

DEPARTMENT: Teaching and Learning

ACTION REQUESTED:

Public Hearing/Discussion: The superintendent is recommending that the board hold a public hearing and discuss the Gateway International School charter school renewal petition. The term for this charter will expire on June 30, 2027, unless approved for renewal by the Board of Education. Action anticipated: 11/17/2026.

RATIONALE/BACKGROUND:

Gateway International School has operated within San Juan Unified's district boundaries as an independent charter since 2012. Under the authorization of the State Board of Education and last renewed by San Juan Unified School District in February 2021, Gateway International School provides education to students in grades TK through 8.

The district's Charter Review Team is thoroughly reviewing the charter renewal petition, and Gateway International School is providing all necessary information requested during the review process. The Gateway International School Charter Renewal Petition presented to the Board of Education is in compliance with district Board Policy 0420.4, Charter Schools, and current law. A Memorandum of Understanding (MOU) agreement will define the specific financial and operational relationship between Gateway International School and the district and resolve other matters of mutual interest not otherwise contained within the terms of the charter petition. It is the intent of the MOU that Gateway International School Academy not be a fiscal burden to the district.

In order to recommend the approval of a charter school renewal to the Board of Education, it must be determined that the charter school has met the requirements set forth in the Education Code, section 47605. These requirements are organized into the following four renewal criteria, outlined in this section.

- I. Has the charter school presented a sound educational program?
- II. Is the charter school demonstrably likely to successfully implement the proposed educational program?
- III. Is the petition reasonably comprehensive?
- IV. Is the charter school serving all students who wish to attend?

A copy of the charter petition is available for review in the superintendent's office and at the San Juan Central enrollment office.

ATTACHMENT(S):

- 1. [Presentation](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 08/31/2026

FISCAL IMPACT:

No direct costs

PREPARED BY: Brian T. Ginter, Director, Admissions and Family Services

APPROVED BY: F.J."Harvey" Oaxaca, Ed.D., Assistant Superintendent, Educational Services
Timothy Dale, Ed.D., Deputy Superintendent, Schools and Student Support
Melissa Bassanelli, Superintendent of Schools

Gateway International Charter Renewal Presentation

San Juan Unified School District



1

GIS Introduction

- GIS opened in August 2013 at the Winterstein facility
- GIS currently serves 665 students in grades TK-8.
- Serves a significant number of Socioeconomically Disadvantaged and English Learner students
- WASC Accredited
- Authorized International Baccalaureate World School for Primary Years Program (2016) and Middle Years Program (2018)



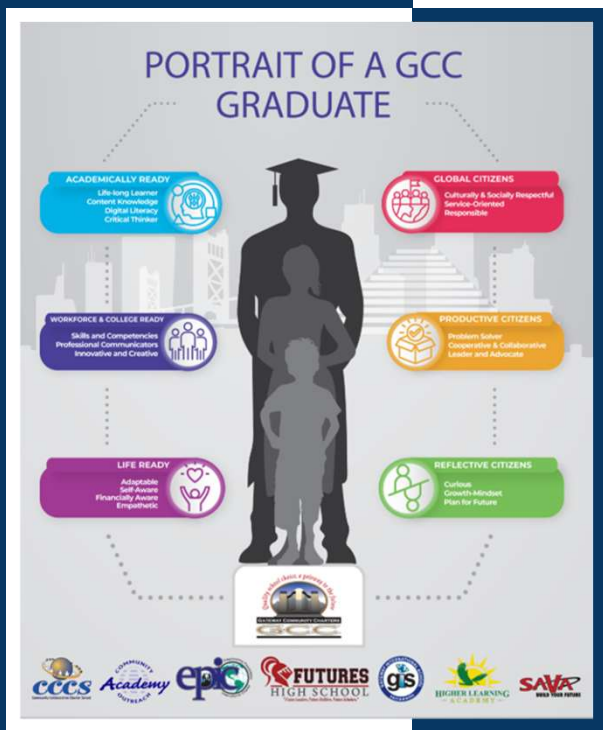
2

Gateway Community Charters (GCC)

- Local non profit 501c(3) charter management organization with 23 years of experience providing high quality school choice in collaboration with local school districts and counties (San Juan Unified School District, Twin Rivers Unified School District, Yolo County Office of Education, Sacramento City Unified School District and Elk Grove Unified School District).
- Successfully managing and operating nine charter schools with 20 sites in the greater Sacramento region.
- GCC provides central office services (instructional support services, human resources, purchasing, accounts payable/receivable, budget and fiscal oversight, facilities, community engagement and professional development) to all of our charter schools.
- The GCC has over 800 employees serving approximately 5,500 students in both TK-12 seat based and non-classroom based models with an annual budget of over \$117 million dollars with positive annual fiscal audits and reserves well above the required 3% minimum.



3



4

Good Things

- Capturing Kids' Hearts National Showcase school for 10 years
- Wall-to-wall IB programs
- Free after school program open to all students
- Full day Transitional Kindergarten program
- Facility expansion
 - 4 new middle school classrooms
 - 2 new TK classrooms
 - 2 new playground structures
 - New track and field
 - PE Shade structure
- Multi-Tiered System of Supports
- High staff retention
- GIS Cultural Night

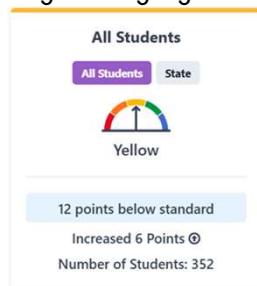


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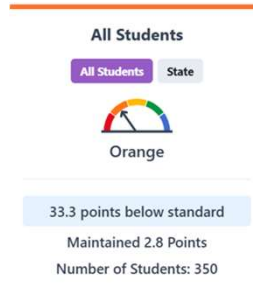
Academics:

Dashboard Year	EL Progress	ELA	Math	Chronic Absenteeism	Suspension Rate	Science
2025	Orange	Yellow	Orange	Yellow	Green	Blue
2024	Yellow	Orange	Orange	Yellow	Yellow	11.4 PBS
2023	Orange	Green	Orange	Yellow	Green	N/A

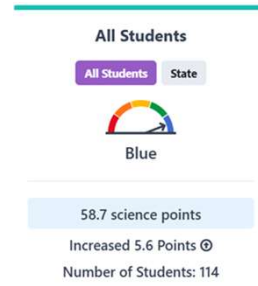
English Language Arts



Mathematics



Science



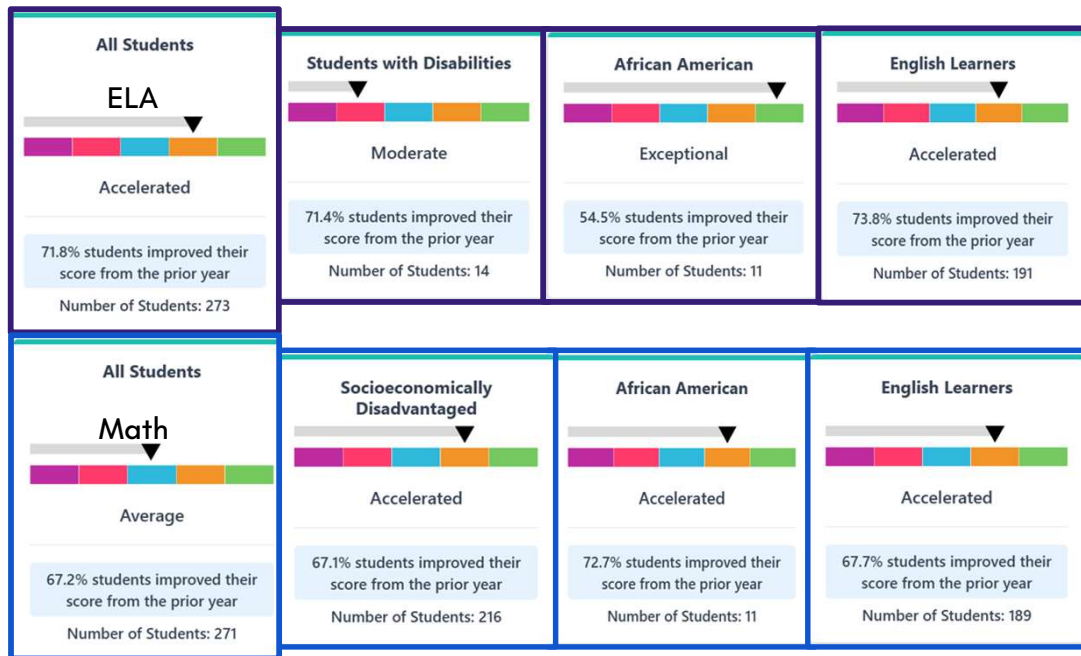
Strategies for success:

- Implement a consistent MTSS approach to identify needs early and provide targeted academic interventions
- Use i-Ready, Dashboard, and subgroup data to monitor progress and adjust supports for English Learners and students struggling in mathematics



6

CA School Dashboard Growth

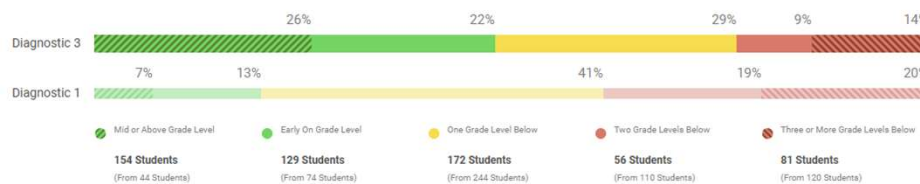


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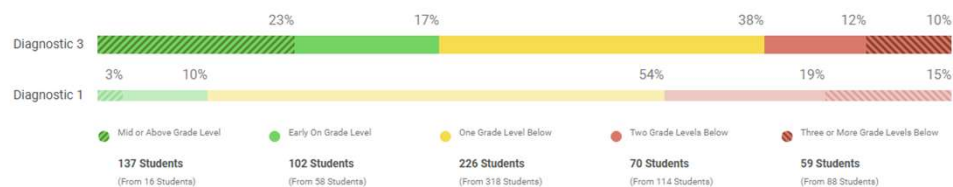
Academics:

i-Ready Diagnostic Data for 2025-26

Reading (English Language Arts)



Math



Gateway International demonstrated strong academic growth in both English Language Arts and Mathematics, as measured by the 2025-26 i-Ready Diagnostic Assessments, highlighting continued progress in student achievement. Diagnostic 1 is taken in the fall, diagnostic 3 is taken in the spring.

8



9

GIS Key Areas of Focus – Next Charter Term

Academic Excellence for Every Learner: Refine essential standards, strengthen Tier 1 instructional strategies, and create a consistent MTSS approach to accelerate growth for all learners.

Deepen the IB / Global Citizen Experience: Make the IB mission even more visible in daily teaching and learning with more opportunities for to engage with the local and global communities.

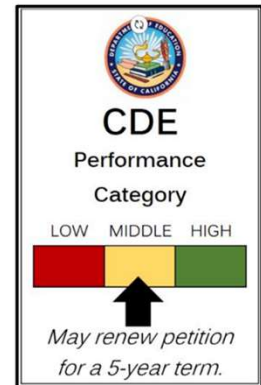
Belonging, SEL & Student Development: Strengthen social emotional learning, inclusion, belonging, student voice, and the GCC Portrait of a Graduate competencies to prepare students to be life-ready learners.



10

Renewal Criteria – Legal

- Pursuant to the amendments made to Education Code Section 47607, and the creation of Education Code Section 47607.2, by Assembly Bill 1505 (2019), at the time of charter renewal, a chartering authority shall consider the performance of the charter school on the state and local indicators reported on the California School Dashboard and, in some circumstances, the performance of the charter school on assessments deemed to be “verified data.”
 - Education Code Section 47607.2 mandates that the District consider the performance, schoolwide and for all student subgroups, of GIS on the state and local indicators on the Dashboard.
 - Further, in addition to the state and local indicators on the Dashboard, the District shall also consider evidence, from assessments deemed verified data by the State Board of Education, showing measurable increases in academic achievement (at least one year’s progress for each year in school), or showing strong postsecondary outcomes (college enrollment, persistence, and completion rates equal to similar peers).
- As determined by the state of California and evidenced by the 2025 California School Dashboard, GIS is a **Middle Performing** charter school.
- Therefore, GIS meets the charter renewal standards of Education Code Section 47607.2 and is eligible for a 5 year charter renewal.



11

Thank You!

On behalf of GIS and the GCC Board of Directors, we would like to thank you for your continued support of Gateway International School. We would love for you to visit our beautiful campus.



12

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM: I.5

MEETING DATE: 09/08/2026

SUBJECT: Presentation of Initial Proposals from California School Employees Association and it's San Juan Chapter No. 127 (CSEA) to the San Juan Unified School District (District) for the 2026-2029 Successor Agreement General and Operations Support Units (Thigpen) - 8:15 p.m.

DEPARTMENT: Labor Relations and Government Affairs

ACTION REQUESTED:

Discussion: The bargaining interests of the California School Employees Association San Juan Chapter No. 127 are presented for discussion pursuant to Government Code Section 3540 et seq. and district Board Policy 4143.1.

RATIONALE/BACKGROUND:

The board and representatives of the California School Employees Association San Juan Chapter No. 127 have agreed to engage in an interest based, collaborative approach to negotiations. As part of the model of negotiation, the parties identify their respective interests for public sunshining.

ATTACHMENT(S):

1. [Initial Proposals from California School Employees Association San Juan Chapter No. 127 to the San Juan Unified School District 2026-29 Successor Agreement](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 08/31/2026

FISCAL IMPACT:

N/A

PREPARED BY: Daniel Thigpen, Executive Director, Labor and Government Relations

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

Initial Proposals
from
California School Employees Association
and it's
San Juan Chapter No. 127 (CSEA)
to the
San Juan Unified School District (District)
for the
2026 - 2029 Successor Agreement
General and Operations Support Units

The CSEA and its San Juan Chapter No. 127 (CSEA) propose the following articles of the current General and Operations Support agreements for the 2026-2029 successor agreement.

Article 1 Subsection 1.2 Term

CSEA proposes a new three-year agreement commencing November 15, 2026, through November 14, 2029.

Article 2 – Check off and organizational security

CSEA proposes revisions to ensure consistent onboarding/orientation practices, meaningful employee orientation opportunities, access to bargaining unit information, and successful integration of new employees into the district and union community.

Article 3 – Employee Rights

CSEA proposes fair and equitable changes to strengthen employee rights, workplace protections, due process provisions, access to representation, and other matters related to maintaining a respectful and productive work environment.

Article 5 – Hours and Overtime

CSEA proposes fair and equitable changes to this article to address employee work schedules, workload concerns, overtime procedures, assignment practices, and other matters affecting employee work hours and working conditions. CSEA additionally proposes revisions to improve and clarify the position review process, timelines, criteria, implementation procedures, and outcomes to ensure equity, transparency, and consistency across all classifications.

Article 6 – Salaries

CSEA proposes fair and equitable salary and step increases, including adjustments necessary to recruit and retain qualified employees, maintain competitive compensation, address classification equity concerns, and recognize increasing job responsibilities.

Article 7 – Benefits

CSEA proposes fair and equitable improvements and increases to employee benefits, including health and welfare benefits, voluntary benefits, employee wellness supports, and other benefit-related provisions.

Article 9 – Vacation

CSEA proposes fair and equitable changes to this article to include carry over, notifications of payout timelines, usage, and approval practices.

Article 10 Leaves

CSEA proposes fair and equitable changes to this article to include the usage of vacation time towards an employee's leave. CSEA additionally proposes detailed information within this Article to be provided for each of the required and described leaves so that the district and the employees are clearly aware of what is available to utilize.

Article 11- Transfers

CSEA proposes fair and equitable changes to this article as it relates to the involuntary transfer usage, process, and limits.

Article 12 – Safety

CSEA proposes updates to strengthen employee health and safety protections, clarify safety procedures and responsibilities, improve reporting and response processes, and ensure safe working conditions for all bargaining unit members.

Article 14- Definitions

CSEA proposes updates to this Article as needed to meet the current practices and standards observed by other bargaining units and the law.

Article 15 – Layoffs

CSEA proposes updates to comply with the most recent laws and revisions to layoff procedures to improve transparency, communication, employee protections, reemployment rights, and the impact-mitigation process for affected employees.

Article 17 – Evaluations

CSEA proposes changes to create a more collaborative, transparent, and growth-oriented

evaluation process that supports employee success while ensuring consistency and fairness across the district.

Article 18 – Professional Growth and Development

CSEA proposes enhancements to professional growth opportunities, training access, career advancement pathways, employee development programs, and recognition of acquired skills and competencies.

Article to be Created – Creating and Sustaining a Collaborative Culture

CSEA proposes to create a new contract article establishing a framework for ongoing labor-management collaboration, relationship building, shared problem-solving, transparent communication, employee engagement, and the promotion of a positive workplace culture throughout the district.

Article to be Created – Third Party Requests

CSEA proposes to create a new contract article requiring timely notice to CSEA and affected employees regarding third-party requests for bargaining unit member information and providing employees and CSEA a reasonable opportunity to oppose, challenge, or create protections regarding such disclosures, consistent with applicable law.

Article to be Created – Contracting out Bargaining Unit Work

The Union proposes the creation of a new article entitled Notice of, and Opportunity to Oppose, Contracting out Bargaining Unit Work to preserve bargaining unit work, promote stable employment, protect the quality of services provided to students and the community, and ensure transparency when the district considers contracting work to outside vendors.

SUBJECT: Filling Trustee Area 1 Vacancy (Allen) - 8:20 p.m.

DEPARTMENT: Administration

ACTION REQUESTED:

Discussion/Action: The superintendent is recommending that the board adopt Resolution No. 4272 declaring its intent to call a special election or Resolution No. 4273 declaring its intent to make a provisional appointment and name a committee of the board to review the eligibility of applicants.

RATIONALE/BACKGROUND:

On Aug. 21, 2026, Trustee Abid Stanekzai submitted his resignation, creating an immediate vacancy on the board representing Trustee Area 1. Within 60 days of a vacancy, Education Code 5091 requires the board fill the seat through provisional appointment or by calling for a special election. Should the board not act within 60 days, the Sacramento County Superintendent of Schools is legally obligated to call for a special election.

Candidates for appointment or election must be 18 years of age, reside in Trustee Area 1, be a currently registered voter and not be disqualified from holding public office.

Should the board elect to fill the vacancy by special election, the election would be held on March 2, 2027, in alignment with Education and Government code. The elected individual would take office once the election is certified and serve through November of 2028. The Sacramento County Registrar of Voters estimates the cost of a special election to the district as \$189,710.20.

If the board chooses to fill the vacancy through provisional appointment, staff will launch an advertising and recruitment period during which interested individuals may submit an application. A sub-committee of the board would review each application to verify that the individual is eligible for office and all eligible candidates would then be interviewed during a public open session meeting. The board would make the appointment by majority vote. The provisional appointment becomes effective immediately and the individual would serve through November 2028. The cost to the district for a provisional appointment process is estimated at less than \$1,000.

ATTACHMENT(S):

1. [Trustee Area 1 Vacancy Presentation](#)
2. [Resolution No. 4272 - Call for Special Election](#)
3. [Resolution No. 4273 - Intent to Make Provisional Appointment](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 08/31/2026

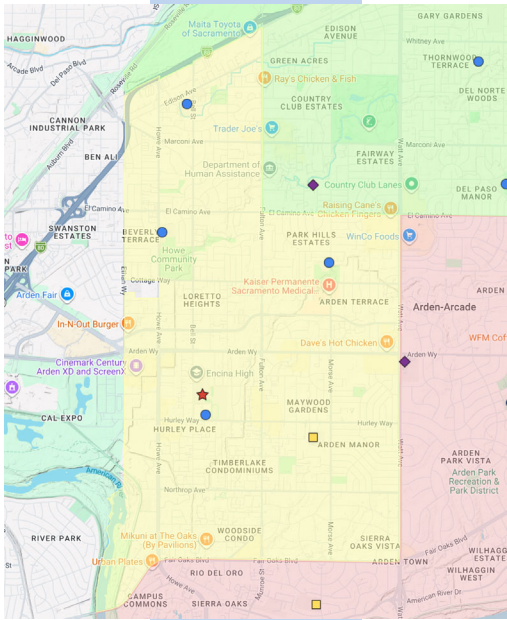
FISCAL IMPACT:

Special Election: \$189,710.20 in election costs plus up to \$1,000 in outreach and support costs

Provisional Appointment: < \$1,000 for outreach and support costs

PREPARED BY: Trent Allen, APR, Chief of Staff

APPROVED BY: Melissa Bassanelli, Superintendent of Schools



**San Juan Unified
SCHOOL DISTRICT**

Trustee Area 1

Filling a Board Vacancy

Sept. 8, 2026
San Juan Unified Board of Education

1

1

Within 60 Days the Board Must . . .

Call a
Special Election

OR

Make a Provisional
Appointment

If no action is taken within 60 days (Oct. 20), the
County Superintendent must order a special election



**San Juan Unified
SCHOOL DISTRICT**

2

2

Eligibility for Office



Whether elected or appointed, the successor must:

1. Reside in Area 1
2. Must be 18 years of age or older
3. Be a registered voter
4. Not be disqualified from holding public office
5. Not be an employee of the district, once sworn in

3

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Option A

Call a Special Election

- Seat remains vacant until special election is held and certified
- Elected member would hold the seat through its current term of November 2028
- Only residents of Area 1 would be eligible to run and vote

**Estimated cost of
\$190,710**



Sept. 8

Board calls for special election

Nov. 9 to
Dec. 4

Filing period for candidates opens

March 2

Special Election is held

By
April 1*

Election is certified and new member is seated

* = Estimated dates to be confirmed with Sacramento County Elections.

4

4

Option B



Make a Provisional Appointment

- Interested individuals complete an application and apply for appointment
- A board sub-committee verifies applicants are eligible for office
- Interviews are held in public session
- Apointee takes office immediately, remains until next regular election: Nov. 2028

Estimated cost of less than \$1,000

Sept. 8

Board identifies intent to make a provisional appointment

Sept. 9 to Oct. 2

Advertising and application period

Week of Oct. 5

Board subcommittee verifies eligibility of applicants and list is shared

Oct. 13

Board interviews candidates and makes selection

5

5

Tentative Timeline for Provisional Appointment Process



Date	Action
Sept. 8	Board determines intent to appoint
Sept. 9 – Sept. 28	District advertises process and accepts applications
Sept. 22	Board determines selection criteria and interview questions
Oct. 2 @ 4 p.m.	Deadline for interested persons to submit application
Oct. 5	Board subcommittee verifies eligibility of applicants
Oct. 7	Eligible applicants are notified of interview process; Names are posted for public review
Oct. 13	1. Eligible applicants are interviewed in public session 2. Appointee is selected and sworn-in (If no appointment is made, board may still call for special election.)
By Oct. 23	Notices of position vacancy and provisional appointment are published (within 10 days of appointment)
By Nov. 12	Registered voters may file petition for special election with County Superintendent of Schools (within 30 days of appointment)

6

6

Comparing Options

Feature / Criteria	Provisional Appointment	Special Election
Time until Board Seat Filled	7 weeks (Seated Oct 13, 2026)	7 months (Seated ~March 23, 2027)
District Financial Cost	Nominal (Advertising / Legal notices)	Significant (Sacramento County Registrar costs)
Voter Representation Gap	Minimal vacancy period (~53 days)	Extended vacancy period (~214 days)
Public Participation	High input via open interviews & petition mechanism	Full democratic vote by Trustee Area 1 voters
Legal Risk / Reversal	Subject to 30-day voter petition trigger	Final upon vote certification
Term Duration	Serves through Nov 2028 election	Serves through Nov 2028 election

7

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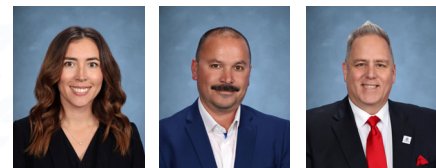
Next Step(s)

Call for a Special Election

- Adopt resolution 4272

Make a Provisional Appointment

- Adopt resolution 4273
- Select two members to serve on subcommittee



8

RESOLUTION NO. 4272
A RESOLUTION OF THE BOARD OF EDUCATION OF THE
SAN JUAN UNIFIED SCHOOL DISTRICT

ADOPTING PROCEDURES FOR ORDERING AN ELECTION TO FILL A BOARD VACANCY

WHEREAS, Trustee Abid Stanekzai, Trustee Area One, resigned from the San Juan Unified School District Board of Education, effective August 21, 2026; and

WHEREAS, pursuant to Education Code section 5090, Government Code section 1770, and Board Bylaw 9223, a vacancy is created when a sitting trustee resigns; and

WHEREAS, Education Code section 5091 and Board Bylaw 9223 provide that when a vacancy occurs on the board, the board may make a provisional appointment or order an election to fill the vacancy within 60 days; and

WHEREAS, if the board chooses to order an election, the election must be held on the next established election date that is not less than 130 days after the board orders the election (Ed. Code, § 5091, subd. (b)); and

WHEREAS, the next established election date that is not less than 130 days after the board orders the election is March 2, 2027; and

WHEREAS, the Sacramento County Registrar of Voters' office has estimated that a special election will cost the district one hundred eighty-nine thousand seven hundred ten dollars and twenty cents (\$189,710.20); and

WHEREAS, the board has determined that it is in the best interests of the district to order an election to fill the vacancy.

NOW, THEREFORE, BE IT RESOLVED that the Board of Education of the San Juan Unified School District does hereby resolve, determine, and order as follows:

1. The board hereby orders an election to fill the seat vacated by Trustee Stanekzai in Trustee Area One.
2. The election shall be held on the next established election date provided pursuant to Elections Code section 1000 et seq., not less than 130 days after the order of the election.
3. Education Code section 5322 provides that whenever an election for governing board members is ordered, the governing board shall, by resolution, provide for specifications of the election order which may be delivered to the county superintendent of schools and the officer conducting the election after the order of election is delivered, but not less than 123 days prior to the date set for the election. The board hereby directs the superintendent or her designee to prepare a resolution providing for specifications of the election order pursuant to Education Code section 5322, for board approval at a later meeting.
4. The superintendent or her designee is delegated the authority to take such additional action as may be required to carry out the purpose of this resolution.

The foregoing Resolution was **PASSED and ADOPTED** at a regular meeting of the Board of Education of the **SAN JUAN UNIFIED SCHOOL DISTRICT** on the eighth day of September, 2026, by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

ABSTAIN: _____

Tanya Kravchuk
President, Board of Education

Melissa Bassanelli
Superintendent / Secretary to the Board of Education
San Juan Unified School District

Special Election Proposed Timeline

If the San Juan Unified School District Board chooses to order an election to fill its vacancy, the election must be held on the "next established election date" that is "not less than 130 days after the Board orders the election." (Ed. Code, § 5091, subd. (b).)

For example, if the Board orders an election on **September 22, 2026**, 130 days from September 22, 2026 is **January 30, 2027**. According to Elections Code section 1000, the next established election date after January 30, 2027 is the first Tuesday after the first Monday in March, which is **March 2, 2027**.

Below are the most relevant statutory deadlines leading up to an election (assuming a **March 2, 2027** election date):

1. **No later than October 23, 2026:** *District Board Adopts Specifications of Election.* The board must adopt a resolution detailing the specifications that will govern the upcoming election. The specifications must identify the date and purpose of the election and must be adopted at least 123 days prior to the date of the election. (Ed. Code, § 5322.)
2. **By November 2, 2026:** *County Superintendent Delivers Order of Election.* County superintendent of schools must deliver to county elections official an order of election and formal notice of election at least 120 days prior to the election. (Ed. Code, § 5324.)
3. **December 9, 2026:** *Deadline for County Registrar to Determine Candidate Count.* If there are not at least 2 candidates for the Board seat by 5 p.m. on the 83rd day prior to the election, the election is not held. (Ed. Code, § 5326.)
4. **March 2, 2027:** *Election Date.* (Ed. Code, § 5091(b); Elec. Code, § 1000.)

RESOLUTION NO. 4273
A RESOLUTION OF THE BOARD OF EDUCATION OF THE
SAN JUAN UNIFIED SCHOOL DISTRICT
ADOPTING PROCEDURES FOR A PROVISIONAL
APPOINTMENT TO FILL A BOARD VACANCY

WHEREAS, Trustee Abid Stanekzai, Trustee Area One, resigned from the Board of Education effective August 21, 2026; and

WHEREAS, pursuant to Education Code section 5090, Government Code section 1770, and Board Bylaw 9223, a vacancy is created when a sitting trustee resigns; and

WHEREAS, Education Code section 5091 and Board Bylaw 9223 provide that when a vacancy occurs on the board, the board may, within 60 days, either order a special election or make a provisional appointment to fill the vacancy; and

WHEREAS, the Sacramento County Registrar of Voters' office has estimated that a special election will cost the district one hundred eighty-nine thousand seven hundred ten dollars and twenty cents (\$189,710.20); and

WHEREAS, the next established election date that is not less than 130 days after the board orders the election is March 2, 2027; and

WHEREAS, the board has determined, therefore, that it is in the best interests of the district to make a provisional appointment to fill the vacancy; and

WHEREAS, Board Bylaw 9223 provides that when making a provisional appointment, the following process must be followed:

1. The district shall advertise the vacancy in the local media to solicit candidate applications.
2. A committee consisting of less than a quorum of the board shall screen the applicants and announce the names of the candidates.
3. The board shall interview eligible candidates at a public meeting, accept oral or written public input, and select the provisional appointee by a majority vote.

NOW, THEREFORE, BE IT RESOLVED that the Board of Education of the San Juan Unified School District does hereby resolve, determine, and order as follows:

1. The board hereby initiates the provisional appointment process to fill the seat vacated by Trustee Stanekzai in Trustee Area 1.
2. The superintendent or her designee shall solicit applications or nominations from eligible persons interested in serving on the board. Eligible candidates must meet the following minimum criteria as required by Education Code section 35107:
 - A. The candidate must be at least 18 years of age.
 - B. The candidate must be a citizen of California.
 - C. The candidate must be a resident of Trustee Area One.
 - D. The candidate must be a registered voter.
 - E. The candidate must not be disqualified from holding a civil office.
3. A committee consisting of less than a quorum of the board shall verify eligibility of the applicants and announce the names of the candidates.
4. The superintendent or her designee will notify the Sacramento County Superintendent of Schools of the board's intent to fill the vacancy, by forwarding an executed copy of this resolution.
5. The "tentative timeline" attached as Exhibit A shall guide the provisional appointment process. The superintendent or her designee is authorized to make changes to this timeline if necessary to carry out the purpose of this Resolution.

6. The superintendent or her designee will publish a public notice, attached as Exhibit B, within ten (10) days of the provisional appointment. The board must, under Education Code section 5092, post notices of the vacancy and the provisional appointment in three public places in the District, in a newspaper of general circulation, and on the district's internet website.
7. The board must also include in the published notice the following:
 - (1) the fact of the vacancy or resignation;
 - (2) the date of the occurrence of the vacancy;
 - (3) the full name of the provisional appointee;
 - (4) the date of his or her appointment; and
 - (5) a statement that unless a petition, containing a sufficient number of signatures calling for a special election, is filed in the office of the county superintendent of schools within 30 days of the date of the provisional appointment, shall become an effective appointment. (Ed. Code, § 5092.)
8. The superintendent or her designee shall develop an interview and selection process that promotes fairness and efficiency.
9. The superintendent or her designee is delegated the authority to take such additional action as may be required to carry out the purpose of this resolution.

The foregoing Resolution was **PASSED and ADOPTED** at a regular meeting of the Board of Education of the **SAN JUAN UNIFIED SCHOOL DISTRICT** on the eighth day of September, 2026, by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

ABSTAIN: _____

Tanya Kravchuk
President, Board of Education

Melissa Bassanelli
Superintendent / Secretary to the Board of Education
San Juan Unified School District

Tentative Timeline for Appointment

Date	Action
Sept. 8	Board determines intent to appoint
Sept. 9 – Oct. 2	District advertises process and accepts applications
Sept. 22	Board determines selection criteria and interview questions
Oct. 2 @ 4 p.m.	Deadline for interested persons to submit application
Oct. 5	Board subcommittee verifies eligibility of applicants
By Oct. 7	Eligible applicants are notified of interview process; Names are posted for public review
Oct. 13	1. Eligible applicants are interviewed in public session 2. If an appointment is made, the candidate is sworn-in 3. If no appointment is made, the board may call for a special election or further debate within the 60 day window
By Oct. 23	Notices of position vacancy and provisional appointment are published (within 10 days of appointment)
By Nov. 12	Registered voters may file petition for special election with County Superintendent of Schools (within 30 days of appointment)

Notice of Provisional Appointment to the San Juan Unified School District Board of Education

NOTICE IS HEREBY GIVEN that a vacancy occurred on the San Juan Unified School District's Board of Education on Aug. 21, 2026, as a result of the resignation of Trustee Abid Stanekzai. The resignation was filed on Aug. 21, 2026, and became effective on Aug. 21, 2026.

On Oct. 13, 2026, the San Juan Unified School District's Board of Education provisionally appointed _____ to fill the vacancy.

Unless a petition calling for a special election, containing a sufficient number of signatures, is filed in the office of the Sacramento County Superintendent of Schools within 30 days of the date of the provisional appointment, the provisional appointment shall become an effective appointment.

This notice is provided pursuant to California Education Code section 5092.

SUBJECT: Board Ad Hoc Committee Discussion (Gaddis) - 8:35 p.m.

DEPARTMENT: Legal Services

ACTION REQUESTED:

Discussion: The superintendent is recommending that the board receive and discuss the ad hoc subcommittee's recommendations on salary adjustments, the governance handbook, and bylaws. Action anticipated: 09/22/2026.

RATIONALE/BACKGROUND:

The Board of Education has expressed an interest in conducting a comprehensive review of board governance practices, trustee roles and responsibilities, attendance expectations, accountability measures, governance structures, and trustee compensation to ensure continued alignment with applicable law, board policies and bylaws, the Board Governance Handbook, and governance best practices.

The board established the Board Bylaw Review Ad Hoc Committee at the June 23, 2026, meeting to review trustee compensation, attendance expectations, governance practices, board member authority, governance accountability, and related board bylaws. The ad hoc committee met three times during the summer to evaluate existing governance documents in light of current law, governance best practices, and recent statutory changes, including Assembly Bill 1390, which amended Education Code section 35120 to increase the statutory maximum compensation that may be authorized for governing board members.

Following the board's discussion of this report, the Committee respectfully requests that the Board provide direction regarding:

- The proposed amendment to Board Bylaw 9200 – Limits of Board Member Authority;
- The proposed revisions to the Governance Handbook, including:
 - the addition of a Board Member Accountability Process;
 - revisions to trustee attendance expectations consistent with the committee's recommendations; and
 - related governance revisions necessary to implement the committee's recommendations;
- Trustee compensation and any corresponding revisions to Board Bylaw 9250 – Remuneration, Reimbursement and Other Benefits, if directed by the board; and
- Any additional governance recommendations the board wishes to pursue following its review of this report.

Following board discussion and direction, staff will prepare any final revisions requested by the board and return the applicable governance documents for formal board consideration and action at the September 22, 2026, meeting.

ATTACHMENT(S):

1. [Ad Hoc Committee Report](#)
2. [Revised Board Bylaw 9200](#)
3. [Revised Governance Handbook](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 06/15/2026, 08/31/2026

Board of Education: 06/23/2026

FISCAL IMPACT:

Potential fiscal impact associated with any future board action regarding trustee compensation increase pursuant to Education Code section 35120, as amended.

PREPARED BY:

Fhanysha Clark Gaddis, J.D., MPP, General Counsel

APPROVED BY:

Melissa Bassanelli, Superintendent of Schools



San Juan Unified
SCHOOL DISTRICT

Board of Education

AD HOC COMMITTEE REPORT

Trustee Compensation, Attendance, Governance Practices, and Board Accountability

Prepared by the Board Bylaw Review Ad Hoc Committee

Committee Members

- Board President Tanya Kravchuk
- Trustee Ben Avey
- Trustee Nick Bloise

Prepared with assistance from:

Fhanysha Gaddis, General Counsel

September 8, 2026

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EXECUTIVE SUMMARY

The San Juan Unified School District Board of Education established a one-time Board Bylaw Review Ad Hoc Committee to conduct a comprehensive review of trustee compensation, attendance expectations, governance practices, Board member roles and responsibilities, and accountability measures.

The Committee was formed in response to Board discussion regarding several governance topics that had not undergone a comprehensive review in many years. Rather than addressing each topic independently, the Board directed the Committee to evaluate the issues collectively and determine whether revisions to Board bylaws, Board policies, or the Governance Handbook were appropriate.

The Committee met on:

- June 29, 2026
- July 13, 2026
- August 12, 2026

Throughout its review, the Committee considered:

- Applicable provisions of the California Education Code;

- Relevant Government Code provisions;
- Current Board policies and bylaws;
- The San Juan Unified Governance Handbook;
- Governance best practices;
- California School Boards Association (CSBA) governance resources;
- Comparable governance practices utilized by California school districts; and
- Independent legal analysis regarding trustee compensation following enactment of Assembly Bill 1390.

The Committee's work was guided by the overarching objective of promoting effective governance, improving transparency, strengthening accountability, and ensuring consistency among Board governance documents while maintaining alignment with California law.

BACKGROUND

The Board of Education periodically reviews its governance documents to ensure that Board policies, bylaws, and governance practices remain current, legally compliant, and reflective of the Board's expectations regarding effective governance.

During Board discussion, trustees expressed interest in reviewing several governance topics that collectively affect the Board's effectiveness, including trustee compensation, attendance expectations, governance responsibilities, accountability measures, and the Board's overall governance structure.

Recognizing the interconnected nature of these issues, the Board elected to establish an Ad Hoc Committee to conduct a comprehensive review and return recommendations for consideration by the full Board.

The Committee was not directed to reconsider every Board policy or bylaw. Rather, it was tasked with evaluating those governance documents most closely related to trustee responsibilities and identifying areas where revisions would improve clarity, consistency, transparency, and accountability.

The Committee understood that any recommendations developed through this process would ultimately remain subject to consideration and action by the full Board of Education.

FORMATION OF THE AD HOC COMMITTEE

The Board established the Board Bylaw Review Ad Hoc Committee to review trustee compensation, attendance expectations, governance practices, Board member authority, governance accountability, and related Board bylaws.

The Committee was specifically charged with evaluating existing governance documents in light of current law, governance best practices, and recent statutory changes, including Assembly Bill 1390, which amended Education Code section 35120 to increase the statutory maximum compensation that may be authorized for governing board members.

Throughout its work, the Committee sought to balance several important governance principles, including:

- Transparency;
- Public accountability;
- Fiscal responsibility;
- Effective governance;
- Trustee accessibility;
- Consistency among governance documents;
- Preservation of the Board’s policy-making authority; and
- Compliance with applicable California law.

The Committee also recognized that governance documents should be sufficiently flexible to accommodate future Boards while clearly communicating expectations regarding trustee conduct and Board operations.

SCOPE OF REVIEW

The Committee’s work was guided by the direction provided by the Board of Education. Consistent with that direction, the Committee reviewed the following governance topics.

Review Trustee Compensation

The Committee was directed to:

- Review current trustee compensation pursuant to Education Code section 35120, including recent statutory amendments enacted through Assembly Bill 1390.
- Review trustee compensation practices utilized by comparable California school districts.
- Review Board Bylaw 9250 – Remuneration, Reimbursement and Other Benefits.
- Consider whether revisions to Board Bylaw 9250 are appropriate.

Throughout this review, the Committee considered historical trustee compensation, inflation, consumer price index trends, housing costs, trustee workload, fiscal impacts, and community perception.

Review Attendance Expectations

The Committee was directed to:

- Review existing attendance provisions contained in Board Bylaw 9250.
- Review attendance expectations for:
 - Regular Board meetings;
 - Special Board meetings;
 - Board workshops;
 - Board-appointed committees; and
 - Board liaison assignments.

- Review Board Bylaw 9320 – Meetings and Notices.
- Review Board Bylaw 9323 – Meeting Conduct.
- Consider whether additional attendance reporting, governance expectations, or public accountability measures should be recommended.

Review Governance Roles and Responsibilities

The Committee was directed to review:

- Board Bylaw 9000 – Role of the Board.
- Board Bylaw 9200 – Limits of Board Member Authority.
- Board Bylaw 9010 – Public Statements.
- Board Bylaw 9270 – Conflict of Interest.

The Committee also reviewed applicable provisions of the Governance Handbook relating to:

- Trustee conduct;
- Requests for information;
- Communications with staff;
- Complaint handling;
- Trustee interactions with the Superintendent;
- Governance responsibilities versus administrative responsibilities; and
- Governance protocols.

The Committee considered whether clarifying revisions to Board policies, bylaws, or governance documents would improve consistency and provide greater clarity regarding trustee expectations.

Review Accountability Measures

The Committee was directed to:

- Review Board Bylaw 9400 – Board Self-Evaluation.
- Review existing governance practices for addressing noncompliance with Board bylaws, governance protocols, Governance Handbook expectations, and Board norms.
- Review governance best practices utilized by other California school districts.
- Consider recommendations regarding:
 - Governance training;
 - Annual affirmations;
 - Attendance reporting;
 - Committee assignments;
 - Officer eligibility;
 - Board self-evaluation;
 - Governance protocols;
 - Censure procedures; and

- Other accountability measures.
- Consider whether revisions to the Governance Handbook were warranted to provide greater clarity regarding Board expectations and accountability.

Review Board Governance Structure

The Committee was directed to review:

- Board Bylaw 9130 – Board Committees.
- Board Bylaw 9140 – Board Representatives.

The Committee also considered whether governance expectations should be connected to eligibility for:

- Board officer positions;
- Committee assignments;
- Liaison assignments; and
- Other Board leadership opportunities.

Solicit Information and Feedback

In carrying out its work, the Committee considered information from a variety of governance resources, including:

- District administration;
- General Counsel;
- Independent legal counsel, where appropriate;
- California School Boards Association (CSBA);
- Comparable California school districts; and
- Other governance resources deemed relevant by the Committee.

The Committee also reviewed applicable provisions of California law to ensure that any proposed recommendations remained legally compliant and consistent with established governance principles.

COMMITTEE DELIBERATIONS

The Ad Hoc Committee met to carry out the Board’s direction as outlined in the approved Scope of Review. Throughout its deliberations, the Committee reviewed applicable Board bylaws, provisions of the Governance Handbook, relevant sections of the California Education Code and Government Code, governance resources published by the California School Boards Association (CSBA), governance practices utilized by comparable California school districts, and legal guidance provided by the General Counsel and, where appropriate, independent legal counsel.

The Committee’s discussions focused on evaluating current governance practices, identifying areas where clarification or modernization would be beneficial, and developing

recommendations for consideration by the full Board. Throughout the review process, Committee members considered differing viewpoints, weighed the advantages and disadvantages of various policy options, and sought to balance transparency, accountability, fiscal responsibility, effective governance, and public trust.

A. Trustee Compensation

Board Direction

The Board directed the Committee to review trustee compensation following the enactment of Assembly Bill 1390 and determine whether revisions to Board Bylaw 9250 or the District's compensation practices should be recommended. Specifically, the Committee was asked to review current statutory authority under Education Code section 35120, trustee compensation practices utilized by comparable California school districts, and the fiscal and governance implications associated with modifying trustee compensation.

Committee Review

In conducting its review, the Committee considered:

- The statutory changes enacted through Assembly Bill 1390;
- The current trustee compensation established by Board policy;
- Historical trustee compensation levels since 1984;
- Consumer Price Index (CPI) trends;
- Increases in housing costs and overall cost of living;
- Estimated fiscal impacts associated with potential compensation adjustments;
- Trustee workload and time commitments;
- Compensation practices of comparable school districts; and
- Independent legal analysis regarding conflict-of-interest considerations.

The Committee also considered both policy arguments supporting and opposing an increase in trustee compensation.

Considerations Supporting an Increase

Committee members discussed several considerations supporting an increase in trustee compensation, including:

- Trustee compensation has not been comprehensively adjusted since 1984 despite significant increases in the cost of living.
- The statutory compensation authorized by Assembly Bill 1390 reflects the Legislature's recognition that trustee compensation had not kept pace with inflation or the increasing responsibilities associated with board service.
- Since 1984, the Consumer Price Index has increased substantially, averaging approximately 2.81 percent annually, while median housing costs have increased from approximately \$70,000 to more than \$500,000.

- Applying an average annual increase of approximately 3.35 percent over the past forty-two years results in compensation that closely approximates the new statutory maximum.
- Board service requires a significant commitment of time, including attendance at Board meetings, committee meetings, community events, school visits, conferences, training, and constituent communications.
- Committee members noted that some trustees have reduced or given up secondary employment in order to effectively fulfill their governance responsibilities.
- Increasing trustee compensation may improve accessibility to Board service by reducing financial barriers for individuals who might otherwise be unable to serve.

Considerations Supporting Maintaining Current Compensation

The Committee also discussed several considerations supporting maintaining the current compensation level, including:

- The District continues to experience fiscal challenges and must prioritize limited financial resources.
- Increasing trustee compensation could be perceived by the public as directing funds toward Board members rather than educational programs and services.
- Community volunteers routinely dedicate significant time supporting schools, students, and District programs without compensation, including participation in fundraising efforts that directly benefit students.
- Some Committee members expressed the view that existing trustee compensation remains appropriate given the public service nature of elected office.

Independent Legal Analysis

To assist the Committee in evaluating the legal issues associated with trustee compensation, at the direction of the Ad Hoc Committee, the General Counsel requested an independent legal opinion from Lozano Smith concerning conflict-of-interest considerations related to Assembly Bill 1390.

The Committee relied upon the conclusions reached by independent legal counsel during its deliberations. Because the legal memorandum constitutes attorney-client privileged legal advice prepared for the District, the memorandum itself is not included with this report.

The Committee considered the following legal conclusions provided by independent counsel:

- Education Code section 35120 authorizes a governing board to establish trustee compensation within the statutory maximum established by law.
- A board-wide compensation adjustment that applies equally to every trustee constitutes a decision affecting the office as a whole rather than any individual trustee.

- Existing California conflict-of-interest laws do not prohibit trustees from participating in such a vote under these circumstances.
- Any compensation adjustment should be considered through a transparent public process that clearly identifies the fiscal impact, statutory authority, and policy rationale supporting the Board's decision.

Committee Recommendation

Following its deliberations, the Committee identified the following options for consideration by the full Board:

- **Option 1:** Increase trustee compensation to the statutory maximum authorized by Education Code section 35120, as amended by Assembly Bill 1390 (\$3,000 per month).
- **Option 2:** Increase trustee compensation to approximately \$1,725 per month using an inflation-based methodology.
- **Option 3:** Maintain the current trustee compensation.

After considering each option, the Committee's majority recommendation is Option 3, while recognizing that the ultimate decision rests with the full Board following public discussion.

B. Trustee Attendance

Board Direction

The Board directed the Committee to review trustee attendance expectations, existing attendance provisions contained in Board Bylaw 9250, Board Bylaw 9320 – Meetings and Notices, and Board Bylaw 9323 – Meeting Conduct. The Committee was also asked to consider whether revisions should be made to attendance expectations, public reporting, compensation associated with attendance, or other governance practices intended to strengthen accountability and public confidence.

Committee Review

In carrying out the Board's direction, the Committee reviewed:

- Existing attendance provisions contained in Board Bylaw 9250;
- Attendance expectations for regular Board meetings, special meetings, Board workshops, committee meetings, and liaison assignments;
- Education Code section 35120 regarding trustee compensation and excused absences;
- Current Board attendance practices;
- Public accountability measures utilized by other California school districts; and
- Practical considerations associated with trustee attendance and participation.

The Committee sought to balance the importance of trustee accountability with the recognition that trustees are elected officials who may occasionally experience circumstances preventing attendance.

Considerations Supporting Enhanced Attendance Expectations

Committee members identified several factors supporting revisions to the Board's attendance expectations.

The Committee agreed that attendance at Board meetings is one of a trustee's most fundamental responsibilities and that regular participation is essential to effective governance.

Committee members also noted that trustees are compensated for Board service and that compensation should reflect meaningful participation in Board meetings.

The Committee discussed establishing a clear and consistent attendance expectation that would:

- Encourage regular attendance at Board meetings;
- Promote accountability to the public;
- Establish objective expectations applicable to all trustees; and
- Provide greater transparency regarding trustee attendance.

The Committee also discussed the importance of beginning Board meetings on time. Members recognized that delays in convening meetings may require additional public notice under applicable law and may inconvenience members of the public, staff, and other trustees who arrived as scheduled.

Rather than creating a separate tardiness policy, however, the Committee concluded that late arrivals and early departures are more appropriately addressed through the broader Board Accountability Process proposed for inclusion in the Governance Handbook.

The Committee further supported preparation of an annual attendance report summarizing trustee attendance during the calendar year. The report would be presented to the Board at the annual Organizational Meeting as an informational item on the consent calendar. The purpose of the report would be to promote transparency and provide the Board with an annual summary of attendance, rather than to require Board action.

Considerations Supporting the Existing Attendance Structure

The Committee also recognized that trustees serve as elected officials and may occasionally experience unavoidable circumstances affecting attendance.

Committee members discussed the importance of preserving flexibility for illness, family emergencies, jury duty, bereavement, and other legitimate circumstances that may prevent attendance.

The Committee also discussed whether attendance requirements should extend to Board-appointed committees and liaison assignments. While members acknowledged the importance of committee participation, the Committee concluded that Board meeting attendance should remain the primary focus of the current review. Discussion regarding committee attendance was therefore deferred for future consideration.

Similarly, the Committee discussed establishing a formal tardiness policy but ultimately concluded that a separate policy would create unnecessary complexity and that concerns regarding late arrival or early departure could be addressed through the proposed Board Accountability Process.

Committee Recommendation

Following its review, the Committee recommends the following revisions to trustee attendance expectations:

- Trustees shall be eligible for compensation for up to two absences during each calendar year, regardless of the reason for the absence.
- In addition to the two compensated absences, trustees may receive compensation for absences related to bereavement leave, consistent with applicable California law, including Government Code section 12945.7 and Education Code section 45194.
- Unused absences shall not carry over from one calendar year to the next.
- Trustees shall not receive compensation for any additional absences beyond those authorized above.
- Staff shall prepare an annual attendance report for presentation at the December Organizational Meeting summarizing trustee attendance for Board meetings during the preceding calendar year.
- Committee attendance shall remain under review for future consideration and is not recommended for inclusion in the current attendance framework.
- Concerns regarding repeated late arrival, early departure, remote participation beyond Board expectations, or other attendance-related governance issues should be addressed through the proposed Board Accountability Process rather than through a separate attendance policy.

C. Board Accountability

Board Direction

The Board directed the Committee to review existing governance practices relating to trustee accountability and determine whether revisions to the Governance Handbook were warranted to provide greater clarity regarding Board expectations and the process for addressing alleged violations of Board bylaws, governance norms, or Governance Handbook expectations.

The Board also requested that the Committee review Board Bylaw 9400 – Board Self-Evaluation and consider whether accountability measures should become part of the Board’s annual governance review.

Committee Review

The Committee reviewed the Governance Handbook, Board Bylaw 9400, governance best practices utilized by other California school districts, and resources published by the California School Boards Association.

Throughout its review, the Committee observed that the Governance Handbook clearly establishes expectations regarding trustee conduct, collaboration, professionalism, and governance responsibilities. However, the Committee also noted that the Handbook does not presently describe a governance process for addressing circumstances in which a trustee may not be adhering to those expectations.

The Committee concluded that establishing a clearly defined governance process would promote consistency, transparency, and fairness while preserving the Board’s authority to govern itself.

The Committee further agreed that accountability for trustee conduct is appropriately a governance function of the Board and should not involve the Superintendent, who serves as an employee of the District and reports to the Board as a whole.

Considerations Supporting a Formal Accountability Process

Committee members identified several considerations supporting inclusion of an accountability process within the Governance Handbook.

The Committee concluded that a clearly articulated process would:

- Promote consistency in responding to governance concerns.
- Ensure trustees receive notice of concerns and an opportunity to respond.
- Reinforce the Board’s governance expectations and adopted norms.
- Encourage early resolution of concerns before they escalate.
- Promote transparency while respecting legal confidentiality requirements.
- Clarify the respective roles of the Board President, Vice President, General Counsel, and the Board as a whole.

The Committee also discussed incorporating annual review of the accountability process into the Board’s governance self-evaluation to ensure that the process remains effective and responsive to the Board’s evolving governance needs.

Considerations Supporting the Existing Governance Framework

The Committee also acknowledged that the Board has historically relied upon professional relationships, governance norms, and collaboration to resolve concerns among trustees.

Some members expressed caution regarding creating an accountability process that could be perceived as punitive or political.

Accordingly, the Committee agreed that any accountability framework should emphasize progressive resolution, fairness, and governance improvement rather than discipline. The Committee also agreed that the Board should retain flexibility to determine the appropriate response based upon the specific circumstances presented.

Committee Recommendation

The Committee recommends adding a Board Member Accountability section to the Governance Handbook establishing a progressive governance process for addressing alleged violations of Board bylaws, Governance Handbook expectations, Board norms, or other applicable governance standards.

The proposed process includes:

1. Informal Resolution through a meeting between the Board President and the trustee. If the concern involves the Board President, the Vice President would assume this responsibility.
2. Governance Review, during which the Board President, in consultation with the General Counsel, may determine whether additional factual review or an independent investigation is appropriate.
3. Board Consideration, during which the matter may be placed on a Board agenda for discussion in open or closed session, as appropriate under applicable law. The trustee who is the subject of the review would be provided an opportunity to respond before the Board considers any governance action.
4. Board Action, during which the Board, acting collectively, would determine whether additional governance measures are appropriate.

The Committee further recommends that the Superintendent not participate in this governance process except as a witness or provider of factual information when requested, recognizing that the Superintendent is an employee of the District and not responsible for oversight of elected trustees.

Finally, the Committee recommends that, consistent with Board Bylaw 9400, the Board review the Accountability Process each year as part of its annual governance self-evaluation. As part of that review, the Board should evaluate whether the process remains effective and determine whether additional governance expectations, remedial measures, or procedural revisions should be added, modified, or removed to better support compliance with Board bylaws, District policies, Governance Handbook expectations, and applicable law.

PROPOSED BOARD BYLAW REVISION

Board Bylaw 9200 – Limits of Board Member Authority

As part of its review, the Committee examined each of the Board bylaws identified within the approved Scope of Work to determine whether revisions were necessary to improve clarity, ensure consistency with current law, or strengthen governance practices.

Following its review, the Committee concluded that the District's existing governance framework remains largely consistent with current law and governance best practices. While several bylaws were reviewed during the Committee's deliberations, the Committee determined that only Board Bylaw 9200 – Limits of Board Member Authority warrants revision at this time.

Specifically, the Committee recommends amending paragraph four of Board Bylaw 9200 by adding the existing reference to a trustee's "child" with "relative," as that term is defined in Education Code section 35107.

The Committee determined that this revision modernizes the bylaw by incorporating the broader statutory definition recognized under California law while preserving the underlying intent of the provision. The proposed amendment also promotes consistency between the District's governance documents and the Education Code by recognizing the broader range of familial relationships contemplated by state law.

Following review of the remaining bylaws identified within the Committee's Scope of Review, the Committee determined that no additional Board bylaw revisions are recommended at this time.

NEXT STEPS

The Ad Hoc Committee completed its review of the matters identified within its Scope of Review and finalized the recommendations presented herein for consideration by the Board of Education.

The Committee also reviewed the proposed redlined governance documents prepared to implement its recommendations. Those documents accompany this report and are presented for the Board's review and consideration.

Following the Board's discussion of this report, the Committee respectfully requests that the Board provide direction regarding:

- The proposed amendment to Board Bylaw 9200 – Limits of Board Member Authority;
- The proposed revisions to the Governance Handbook, including:
 - the addition of a Board Member Accountability Process;
 - revisions to trustee attendance expectations consistent with the Committee's recommendations; and
 - related governance revisions necessary to implement the Committee's recommendations;
- Trustee compensation and any corresponding revisions to Board Bylaw 9250 – Remuneration, Reimbursement and Other Benefits, if directed by the Board; and

- Any additional governance recommendations the Board wishes to pursue following its review of this report.

Following Board discussion and direction, staff will prepare any final revisions requested by the Board and return the applicable governance documents for formal Board consideration and action at a subsequent meeting.

CONCLUSION

The Ad Hoc Committee appreciates the opportunity to undertake this comprehensive governance review on behalf of the Board of Education.

Throughout its deliberations, the Committee remained guided by the Board's direction to evaluate trustee compensation, attendance expectations, governance practices, Board member roles and responsibilities, and accountability measures through the lens of effective governance, transparency, fiscal responsibility, and compliance with applicable law.

In carrying out its work, the Committee reviewed applicable Board bylaws, the Governance Handbook, relevant provisions of the California Education Code and Government Code, governance resources published by the California School Boards Association, governance practices utilized by comparable California school districts, and legal guidance provided by the Office of General Counsel and independent legal counsel, where appropriate.

The Committee carefully considered differing viewpoints on each issue before developing the recommendations contained in this report. The Committee sought to balance legal compliance, governance best practices, transparency, accountability, fiscal stewardship, and the long-term interests of the District while recognizing that the ultimate policy decisions remain within the authority of the full Board of Education.

The Committee concluded that the District's governance framework remains fundamentally sound and that only targeted revisions are necessary to clarify expectations, improve consistency with current law, and strengthen the Board's governance practices. Accordingly, the Committee respectfully submits this report and the accompanying proposed governance document revisions for the Board's consideration.

Attachments

Attachment A Redlined Board Bylaw 9200 – Limits of Board Member Authority

Attachment B Proposed Revisions to the Governance Handbook, including:

- Board Member Accountability Process
- Trustee Attendance Expectations

Board Policy Manual San Juan Unified School District

Bylaw 9200: Limits Of Board Member Authority

Status: ADOPTED

Original Adopted Date: 06/09/1992 | Last Revised Date: 10/25/2022 | Last Reviewed Date: 10/25/2022

The Governing Board recognizes that the board is the unit of authority over the district and that a board member has no individual authority. Board members shall hold the education of students above any partisan principle, group interest, or personal interest.

Unless agreed to by the board as a whole, individual board members shall not exercise any administrative responsibility with respect to the schools or command the services of any school employee. Individual board members shall submit requests for information to the superintendent or designee. At their discretion, the superintendent may refer the request to the entire board for consideration. If approved, the superintendent or designee shall perform any necessary research associated with the request and report to the board at a future meeting. Board members shall refer board related correspondence to the superintendent or designee for forwarding to the board or for placement on the board's agenda, as appropriate.

Individual board members do not have the authority to resolve complaints. Any board member approached directly by a person with a complaint shall refer the complainant to the superintendent or designee so that the problem may receive proper consideration and be handled through the appropriate district process.

No members of the board shall be asked to perform any routine or clerical duties which may be assigned to an employee, nor shall any board member become an employee of the district while serving on the board.

A board member whose child [or relative \(as defined by Education Code section 35107\(e\)\)](#) is attending a district school should be aware of their role as a board member when interacting with district employees about their child. Because their position as a board member may inhibit the performance of school personnel, the board member should inform the superintendent or designee before volunteering in their child's classroom.

Board members who visit schools of their own volition have no more authority than any other citizen. Board members have authority only in regularly called meetings of the board, or when delegated specific tasks by board action.

Obligations of Members

Members of the board must endeavor to attend all meetings, study all materials presented with the agenda prior to attending the meeting, participate in the discussion of any items which come before the board, and vote on all motions and resolutions, abstaining only for compelling reasons.

Board members should be prepared and willing to devote a sufficient amount of time to the study of the problems of education in the district, the state, and the nation in order to interpret them to

the people of the district.

Responsibility of Members and Superintendent re Brown Act

Board members and persons elected to the board are responsible for complying with the requirements of the Brown Act even if they have not yet assumed office and, for purposes of enforcement under the Brown Act, such persons shall be treated as if they have already assumed office. (Government Code section 54952.1)

The superintendent or designee shall provide a copy of the Brown Act to each board member and to anyone who is elected to the board but has not yet assumed office. (Government Code section 54952.7)



San Juan Unified

SCHOOL DISTRICT

Board of Education

Governance Handbook

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Mission

We partner with our San Juan Unified community in setting high expectations for academic achievement rooted in equity and unity to create supportive learning experiences in which all students, families and staff can excel and thrive.

Vision

We will inspire each student to make a positive impact in their world by honoring the unique identity of each person and upholding inclusive and equitable practices that lead to individual and collective growth, achievement and educational justice.

Core Values

We value:

- **Belonging**
We create a community that cultivates welcoming and inclusive environments with genuine respect for our diversity of cultures, identities and abilities.
- **Relevance**
We design experiences and environments where each learner can explore and apply skills and knowledge that align with evolving careers and workplaces.
- **Voice**
We honor and affirm all voices of our school community and encourage them to share their perspectives to help improve and shape what we do and how we do it.
- **Social and Emotional Intelligence**
We build a culture that teachers, models and applies social and emotional intelligence in all interactions with each other.
- **Resilience**
We create nurturing schools and programs that inspire each learner to continue to persevere, gain strength and develop the confidence to excel beyond challenges.
- **Championing**
We support and advocate for those in our San Juan Unified community who are disproportionately impacted or marginalized by circumstances beyond their control.
- **Innovation**
We embrace and encourage creative thinking and learning environments that transform ideas into actionable solutions.

Equity Lens

Through policies, practices, programs and decisions, San Juan Unified will reduce the predictability of which students fail by utilizing an equity lens to eliminate barriers for our specific populations.

Academic Focus Areas

In addition to our continued commitment to high expectations and academic achievement for all students, the following focus areas, created in partnership with our students, families, staff and community will guide the work of the San Juan Unified School District:

1. **Advance and Support Student Success**
Deliver high quality, equitable and supportive academic instruction and social-emotional learning for every student in preparation for post-secondary education, career and life.
2. **Prioritize Equitable Practices**
Integrate our commitment to educational justice throughout San Juan Unified by ensuring all students, families and staff members have fair access, opportunity and resources to learn, grow and thrive regardless of background, identity or ability.
3. **Enhance Employee Systems and Supports**
Innovate and strengthen systems to prioritize employee wellness and cultivate a thriving workforce.
4. **Engage Students, Families and Community as Valued Educational Partners**
Expand meaningful engagement opportunities with students, families and community members to amplify all voices, provide equitable access, and create safe and welcoming environments throughout the district.

District Overview

Created in 1960 with the merger of six school districts, San Juan Unified School District has a rich tradition in providing all students with the opportunity for academic success and achievement.

The district serves a 75-square-mile area covering the communities of Arden-Arcade, Carmichael, Citrus Heights, Fair Oaks, Gold River and Orangevale.

Today, San Juan Unified is the 8th largest school district in California with an expenditure budget of more than \$500 million used to employ more than 5,000 individuals and to educate more than 40,000 students in our early learning, TK-12 and adult programs. More than 10,000 additional K-12 students are served in independent charter schools within the district.

The district consists of 33 elementary schools, eight K-8 schools, nine middle schools, nine comprehensive high schools, three special-education centers, three alternative schools, one adult-education center, two Early Childhood Education centers and one dependent charter.

The student population is diverse. During the 2023-2024 school year, the district's ethnic/racial makeup was: 0.5 percent American Indian or Alaskan Native, 25.7 percent Hispanic/Latino, 6.3 percent African American, 46.7 percent White, 11.2 percent Asian/Asian American, 0.7 percent Pacific Islander, .8 percent Filipino and 8 percent identify as two or more races.

Roles and Responsibilities of Board Members and the Superintendent

Board Roles

The role of the board is to provide each student with an education of the highest possible quality within the limits of financial support provided by the State of California. To accomplish this, board members are responsible for five roles identified by the California School Boards Association (CSBA):

- **Setting the direction** for the district by involving parents/guardians, community, students and staff, while focusing on student learning and achievement.
- **Establishing an effective and efficient structure** by employing the superintendent, developing and adopting policies, establishing academic expectations and adopting curriculum and instructional materials, establishing budget priorities and adopting the budget, providing safe and adequate facilities to support student learning, and setting parameters for negotiations with employee organizations and ratifying collective bargaining agreements.
- **Providing support to the superintendent and staff** by following standards of responsible governance, making decisions and providing resources that support district priorities and goals, upholding board policies and being effective spokespersons by being knowledgeable about district programs and goals.
- **Ensuring accountability** through evaluation of the superintendent; monitoring and evaluating policies; serving as a judicial and appeals body; monitoring student achievement and program effectiveness; approving, monitoring and adjusting district budgets; and monitoring the collective bargaining process.
- **Providing community leadership and advocacy** on behalf of students, the district's educational program, and public education in order to build support within the local school community and at the state and national levels.

Superintendent Roles

CSBA identifies the following standards and roles for superintendents working with the Board of Education:

- Promotes the success of all students and supports the efforts of the board to focus on student learning and achievement.
- Values, advocates and supports public education and all stakeholders.
- Recognizes and respects the different perspectives and styles of board members, staff, students, parents and community, ensuring the diverse range of views inform board decisions.
- Acts with dignity, treats everyone with civility and respect, and understands the implications of demeanor and behavior.
- Serves as a model for the value of lifelong learning and supports the board's continuous professional development.
- Works with the board as a "governance team" and assures collective responsibility for building a unity of purpose, common vision and positive organizational culture.
- Recognizes that the board/superintendent governance relationship is supported by the district's management team.
- Understands the distinctions between board and staff roles and respects the roles of the board as the representative of the community.
- Understands that the authority rests with the board as a whole, provides guidance to the board to assist in decision making, and provides leadership based on the direction of the board as a whole.

- Communicates openly with trust and integrity, including providing all board members with equal access to information, and recognizes the importance of both responsive and anticipatory communications.
- Accepts leadership responsibility and accountability for implementing the vision, goals and policies of the district.

Board Norms

The governance team commits to accomplishing these standards and roles through:

- Focusing on all students
- Demonstrating respect
- Creating transparency
- Communicating openly
- Listening actively
- Keeping commitments
- Being collaborative
- Taking the time needed to govern effectively
- Encouraging everyone's ideas and points of view
- Balancing trustee area representation vs. districtwide responsibility
- Adherence to the Brown Act
- Engaging in professional learning as a board member

Board Member Accountability

The Board of Education recognizes that effective governance depends upon each trustee's commitment to the board's adopted governance norms, board bylaws, district policies, and applicable law.

Trustees are individually accountable to the public they serve and collectively accountable to one another for maintaining a culture of professionalism, civility, transparency, and ethical governance.

When concerns arise regarding a trustee's adherence to these standards, the board will seek to address those concerns through a progressive governance process designed to promote accountability, preserve working relationships, and maintain public confidence in the board's governance.

Board Member Accountability Process

Unless otherwise required by law, concerns regarding a trustee's conduct shall generally be addressed through the following process:

Step 1 – Informal Resolution

The board president shall meet privately with the trustee to discuss the concern, review the applicable governance expectation, and seek informal resolution.

If the concern involves the board president, the vice president shall perform this responsibility.

Step 2 – Governance Review

If the matter is not resolved through informal discussion, the Board of Education officers (i.e. board president, vice president and clerk) in consultation with the general counsel, may determine whether additional factual review is necessary.

When appropriate, an independent investigator or other neutral third party may be retained to conduct a limited review and provide factual findings to the board.

The superintendent shall not participate in this process, except as a witness or provider of factual information when requested, recognizing that the superintendent is an employee of the district and not responsible for governance oversight of elected trustees.

Step 3 – Board Consideration

Upon completion of any factual review, the matter may be placed on a board agenda for discussion.

The board shall determine whether discussion is appropriately conducted in open or closed session consistent with the Brown Act and any applicable confidentiality requirements.

- Matters involving district employees or information legally authorized for closed session shall be considered in closed session.
- Matters involving governance issues that do not involve confidential personnel information shall generally be considered in open session.
- The trustee who is the subject of the review shall be provided an opportunity to respond before the board determines whether additional governance action is appropriate.

Step 4 – Board Action

Following discussion, the board, acting as a whole, may determine whether additional governance measures are appropriate.

Such measures may include, but are not limited to:

- A reaffirmation of the board's governance norms;
- Recommendations for professional development or governance training;
- A written statement of expectations;
- Revision of committee assignments, liaison appointments, or officer positions, where authorized;
- Other actions within the legal authority of the board designed to promote effective governance and accountability.

Nothing in this process shall be interpreted as creating disciplinary authority beyond that provided by applicable law.

Trustee Areas and Representation

Board members are elected by the voters within their trustee area but serve the students, families and residents throughout the district's 75 square mile area. As such, board members should consider the impacts of decisions on all constituents when deliberating and take action in the best interest of the district as a whole rather than their specific trustee area. Unless specific to the election or trustee boundary designation processes, information prepared by staff will not delineate data specifically by trustee areas.

To facilitate strong community connections, board members are encouraged to build relationships with the organizations and residents within their trustee area in the manner they deem most appropriate and effective. As a courtesy, board members engaged in district business with organizations in another trustee area are encouraged to inform the board secretary and the board member representing the area.

Welcoming New Members

The board president meets with each newly elected member individually to provide a copy of the Governance Handbook, the schedule of meetings, the format for meetings and governance team operations.

The superintendent meets with each newly elected member to provide an overview of the district and to introduce cabinet members and other staff who will be communicating with the board.

District legal counsel will give newly elected members a copy of the Brown Act and inform them they must conform to its requirements immediately upon assuming office and/or at any time when the newly elected is

acting on behalf of the district.

The governance team attends the swearing-in ceremony and reception for the newly elected members. Members are afforded the opportunity to engage in professional learning including but not limited to CSBA offerings. Prior to serving in an officer role, a member is expected to be enrolled in, and actively working to complete, CSBA's Master's in Governance program.

Annual Organizational Meeting

The annual organizational meeting will be held within the required 15-day period commencing on the second Friday in December.

At this meeting, the board shall

- Elect a clerk, vice president and president from its members.
- Establish the regular school board meeting dates and starting/ending times for the year.
- Appoint representatives to specific organizations and committees and
- Determine locations of board meetings (Board Bylaws 9320, 9140).

Governance Self-Evaluation and Continuous Improvement

Consistent with Board Bylaw 9400, the board shall annually conduct a governance self-evaluation to assess its effectiveness as a governance team.

As part of the annual self-evaluation process, the board shall:

- Evaluate whether the Board Member Accountability Process continues to promote effective governance and public trust;
- Determine whether revisions to the accountability process are warranted based upon the board's experience during the preceding year;
- Consider whether additional remedial measures, governance expectations, or procedural safeguards should be added, modified, or removed to better support adherence to board bylaws, district policies, governance norms, and applicable law; and
- Reaffirm the board's commitment to continuous improvement and collective accountability.

The accountability process shall be reviewed annually during the board's self-evaluation and revised by Board action as appropriate.

Speaking with a Common Voice

All public statements in the name of the board are made by the board president or, if appropriate, by the superintendent or superintendent's designee.

When speaking to community groups, the media or to the public, individual board members have a responsibility to identify personal viewpoints as such and not as the viewpoint of the board.

When a board decision is reached, all board members shall support that decision until it is amended or rescinded by board action. Any board member who may wish to criticize or oppose any specific board action should do so in an open board meeting.

Assigning Work to Staff

No individual member of the board, by virtue of holding office, shall exercise any administrative responsibility with respect to the schools; nor as an individual, command the services of any employee. Board members are to channel their requests and/or concerns directly to the superintendent.

Addressing Conflict Among Board Members

The governance team norms are designed to create an open, respectful, collaborative culture. Members will engage in dialogue while welcoming an open discussion with different points of view. Members will demonstrate an ability to disagree on issues without taking the disagreements personally, nor using social media or public platforms to showcase disagreements. Members will endeavor to maintain neutral body language and tone during deliberations.

School Visitations/Extracurricular Events

School visitations are encouraged to build understanding of the district's instructional programs, curriculum and communities. Board members should make appointments with the school principal prior to visiting a campus. The board member should also email the board administrative assistant, so the visit can be placed on the board calendar alerting other members to the visit as well as the superintendent. This may prevent one school from having numerous visits from different board members during a short period of time. During visits, members should be cautious of interrupting the learning environment.

Graduations

Graduation ceremonies honor the accomplishments of students and the contributions of their families, teachers and staff and other supporters. Each board member participates in the ceremony of the comprehensive high school(s) within their trustee area by certifying the class. Board members participate in the ceremonies of non-comprehensive high schools on a rotating basis.

Board Meetings

Board meeting materials

Board members will be provided with agendas and copies of all related backup materials for regular meetings at least 72 hours in advance and for special meetings at least 24 hours in advance. Members are responsible for reviewing all materials prior to the meeting to assist with an efficient and effective deliberative process.

To provide greater access and transparency to materials, the district is adopting a digital materials management platform. Upon request to the board assistant, members will be provided with devices, training, and/or assistance to access materials.

Placing Items on Board Agendas

Board members may request that matters be added to meeting agendas during the future agenda discussion, occurring during each regularly scheduled meeting. If majority of board members share an interest in the matter, the board president and superintendent shall determine if the topic is within jurisdiction of the board and schedule the item. Items that are not within the jurisdiction of the board cannot be agendaized. The board president and superintendent may determine if a request is primarily for informational purposes and may fulfill such a request by providing the desired information as appropriate.

The Role of Board Members During Board Meetings

The authority to direct action rests solely with the full board during public board meetings. A majority vote provides direction to the superintendent. By carefully reviewing the board packet prior to the board meeting, board members can contact the superintendent for questions about an item. All members share a common responsibility to ensure the Brown Act is followed.

Individual Board Member's Request for Information, Materials or Action

It is important for trustees to be well informed, as oversight of the district is one of the main functions of the board. Trustees recognize that they have no power as individuals to direct staff actions, and that compiling information in response to trustee requests can take staff away from their day-to-day operations of schools and the district. An individual board member will – insofar as possible – let the superintendent and staff know ahead of time when a request for information will be made in a public meeting, so the staff can be prepared to provide a thorough response. Staff will make every effort to ensure that board agenda items include thorough background and information. Requests for information not on the board agenda should be made to the superintendent who will ensure the appropriate staff person responds. All information provided by the administration in response to a request by a trustee shall be provided to all other trustees at the same time. Trustees should self-regulate the number of requests for information regarding issues not on the board agenda.

Board Meeting Guidelines

It is important to recognize that a board meeting is the time for the board to do their work in public view. We agree to keep our focus on the best interest of our students at all times. After staff input and public comment, board members are encouraged to ask questions and explain their thinking related to the topic at hand. The board president recognizes members who desire to speak, alternating, so that all members have the opportunity to speak. There is not a time limit or limit to the number of questions or comments that a board member may make, but each board member should be respectful of giving other members the opportunity to speak. Nothing in this section will preclude members from speaking multiple times until all discussion is concluded.

Unless a point is important to further understanding of the immediate discussion, the board president will allow all other members to speak first and then add their comments or questions.

The rules contained in Appendix A, "San Juan Unified Rules of Order," shall govern operations of board meetings unless they are in conflict with this handbook, board bylaws, state or federal law. Where there is a conflict of the same, state then federal law supersedes existing regulations and policies.

Board meetings are dedicated to allow the board to conduct its business. Should a disruption to a board meeting occur, the protocols outlined in Appendix C, "Board Meeting Disruptions" will be utilized.

Public Comments

Members of the public shall have an opportunity to address the board on any item of interest that is within the subject matter jurisdiction of the board (Education Code section 35145.4, Government Code section 54954.3). If the public comments on items not appearing on the posted board agenda, the board cannot take action or discuss the comments (Government Code section 54954.2), other than to briefly acknowledge the comments and, if desired, to ask staff for follow-up information.

Voting

A majority vote of all members of the board is necessary for the election of officers or for any other action by the board unless otherwise specified by law. Voting shall be by voice and the board administrative assistant records the votes by member, which is placed into the minutes of the meeting. Where a board member cannot participate audibly in the vote, they may submit their vote in writing during the public meeting.

Unless otherwise provided by law, affirmative votes by a majority of the board's membership are required to approve any action under consideration as allowable by quorum.

The board shall take no action outside of a public meeting except on those matters and under those conditions authorized for closed sessions (Government Code sections 54957, 54957.7; Board Bylaw 9323.2).

Voting No or Abstaining

Each trustee respects the right of other trustees to vote "no" on an issue. Everyone agrees it is a courtesy to the governance team to explain the reasons for the "no" vote, either during deliberation or before casting the vote.

A member may only abstain for these reasons: A member must recuse themselves from a vote if any one of the following is true: 1) the matter directly involves a close relative of the board member (Education Code section 35707); 2) the vote is to replace the board member's position on the board (Education Code section 35178); or 3) the matter involves a "remote interest(s)" as listed in Government Code section 1091. When any one of these conditions is met, a board member must recuse themselves by announcing their recusal when the topic is first announced for discussion and leaving the dais during the duration of discussion or action on that item. If a member was absent at a previous meeting, it is customary to abstain from voting on the approval of that meeting's minutes.

Quorum

A quorum is the minimum number of voting members who must be present at a properly called board meeting in order to conduct business in the name of the board and is established when a majority of the board members (at least four of the filled positions) are in attendance (Education Code section 35164, Board Bylaw 9323).

Trustee Attendance and Participation

The Board of Education recognizes that regular attendance and active participation in board meetings are fundamental responsibilities of elected trustees and are essential to the board's ability to effectively govern the district. Consistent attendance promotes informed decision-making, continuity in governance, and accountability to the students, employees, and community served by the district.

Attendance Expectations

Trustees are expected to attend all regular and special meetings of the Board of Education, unless prevented from doing so by circumstances beyond their control.

For purposes of trustee compensation, each trustee shall be eligible for compensation for up to **two (2) absences during each calendar year**, regardless of the reason for the absence.

In addition to the two compensated absences described above, trustees may receive compensation for absences resulting from **bereavement leave**, consistent with applicable provisions of California law.

Unused compensated absences shall not carry over from one calendar year to the next.

Trustees shall not receive compensation for absences beyond those authorized by board policy, except as otherwise required by law.

Annual Attendance Report

To promote transparency and accountability, the superintendent or designee shall prepare an annual board attendance report summarizing each trustee's attendance at regular and special meetings of the board during the preceding calendar year.

The attendance report shall be presented to the board during the annual Organizational Meeting as an informational item on the consent calendar.

The purpose of the report is to provide a transparent annual summary of board attendance and shall not require board action.

Committee and Liaison Meetings

The board recognizes the important role of board-appointed committees and liaison assignments in supporting the work of the board. While the ad hoc committee discussed attendance expectations for committee meetings and liaison assignments, it concluded that additional review is warranted before recommending formal attendance requirements in those areas.

Accordingly, attendance expectations for board-appointed committees and liaison assignments shall remain subject to future board review.

Timeliness and Participation

Trustees are expected to arrive on time and remain for the duration of board meetings whenever reasonably possible.

Rather than establishing a separate tardiness policy, concerns regarding repeated late arrivals, early departures, remote participation beyond board expectations, or other attendance-related governance concerns shall be addressed through the Board Member Accountability Process contained in this Governance Handbook.

The board recognizes that occasional scheduling conflicts or unforeseen circumstances may arise; however, trustees are expected to make every reasonable effort to fulfill their governance responsibilities through timely attendance and active participation in Board meetings.

Additional Board Information

Board-appointed/Board-approved Committees

Board members appoint community members to committees as determined in committee bylaws. Newly elected board members will be given the option to appoint their own committee members or continue with the current appointments. Board members serve as the conduit between a board-appointed/board-approved committee and the board as a whole. Board members are not voting members of board-appointed/board-approved committees.

If a board member wants to attend a board-appointed/board-approved committee meeting of which they are not the board liaison, the board member should contact the board administrative assistant. This will eliminate the possibility of four or more board members being in attendance at the meeting.

Electronic Media

The Board of Trustees will use electronic media (e.g., email and texting) carefully to ensure that there is no violation of the Brown Act (Government Code sections 54950-54962). The Brown Act prohibits a majority of board members from exchanging information outside of a board meeting, or using a series of communications of any kind, directly or through intermediaries, to:

- discuss, deliberate, or take action on an item of business within the subject matter jurisdiction of the board,
- advance or clarify an issue,
- facilitate agreement or compromise or
- advance an ultimate resolution.

The board recognizes that by using "Reply All" in email responses, the email:

- becomes part of the deliberative process,
- creates a public record and
- inhibits opportunity for any other four board members to have a conversation on a topic.

Board members will be aware of, and follow, district policy as it pertains to electronic communication. The district is subject to requests for public documents as provided by the California Public Records Act (Government Code section 6250 et seq.). Public documents include emails, text messages and other correspondence from, and between, board members as well as from, and between, employees and board members, regardless of whether sent or received on district provided or personal devices or accounts.

Board members who engage constituents via social media are responsible for ensuring that opinions expressed are presented as their own and not those of the board and for following all applicable board policies and state and federal laws.

Complaints from Community/Staff

When an issue is brought to a board member, the board member will use active listening to hear what the complaint or issue is. Board members need to remain cognizant of their responsibility for judicial review, staff and student confidentiality and due process when talking with the complainant.

Restate what the complainant has said to ensure that you have heard the information correctly. Ask the person what they would like the board member to do with the information and what the individual would like to see as a possible solution. Explain that you will be sharing the information with the superintendent. Redirect the complainant to communicate with appropriate personnel and utilize the appropriate complaint procedure. Ask the individual to follow up if the problem isn't resolved. Notify the superintendent as soon as possible with details of the complaint.

In order to support a positive working relationship among the San Juan Unified School District Board of Education, the staff, students and the community, we have reviewed and agreed to the norms and protocols outlined in the 2026 Governance Handbook. We shall renew these agreements annually.

Affirmed on this 12th day of May 2026.



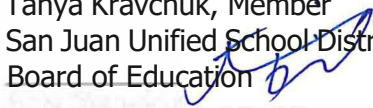
Ben Avey, Member
San Juan Unified School District
Board of Education



Pam Costa, Member
San Juan Unified School District
Board of Education



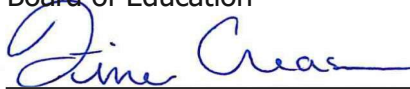
Tanya Kravchuk, Member
San Juan Unified School District
Board of Education



Abid Stanekzai, Member
San Juan Unified School District
Board of Education



Nick Bloise, Member
San Juan Unified School District
Board of Education



Zima Creason, Member
San Juan Unified School District
Board of Education



Manuel Perez,
San Juan Unifi



Member
ed School District
Board of Education
Melissa Bassanelli, Secretary

San Juan Unified School District
Board of Education

San Juan Unified Rules of Order

San Juan Unified’s Board of Education and committees that operate under the Brown Act or Greene Acts utilize the following rules to govern operations during meetings of their bodies. District policy including administrative regulations and board policy as well as state and federal laws shall take precedence if in conflict with these rules.

Amendments and Updates

These rules are based on [*Rosenberg’s Rules of Order*](#) (as published by the League of California Cities) designed for municipalities and civic organizations with modifications to meet the specific needs, practices and interests of the district. In connection with updates to the district’s Board Governance Handbook, district staff shall review any updates to Rosenberg’s Rules of Order to consider for adoption. The Board of Education shall approve all proposed changes to these rules before they become effective.

The Role of the Chair

It is the responsibility of all members to understand the rules of parliamentary procedure, but it is the role of the chair to apply the rules to the operations of the meeting. The chair is supported in this function by staff as appropriate for the meeting body.

As the chair has a larger role in the operation of the meeting, it is a courtesy that they offer comment on a matter before the body after other members and should refrain from making or seconding a motion unless convinced other members will not do so at that point in time.

The Basic Format for an Agenda Item Discussion

A meeting is governed by the agenda and the agenda constitutes the body’s agreed-upon roadmap for the meeting. Each agenda item can be handled by the chair in the following basic format:

- 1) The chair should announce the agenda item number and subject and then invite the appropriate person(s) to report on the item, including any recommendations they may have.
- 2) Following the presentation, the chair should open public comment following the body’s public comment procedure. Speaking times for public comment are limited to 2 minutes per speaker. Total time for public speaking on a public item is determined by each body’s bylaws. If the item is a public hearing, the chair must open the public hearing before beginning public comment and close the public hearing upon conclusion of speakers.
- 3) The chair should ask members of the body if they have questions or comments regarding the item. Members may ask questions of the presenters and other members or offer comments for consideration. The chair should offer questions or comments after other members have had an opportunity. At the discretion of the chair, members may have additional opportunities to offer questions or comments.
- 4) Upon conclusion of discussion and questions by members, or as appropriate, the chair should invite a motion. The chair should announce the name of the member who makes the motion.
- 5) The chair should ask for a second to the motion. The chair should announce the name of the member who seconds a motion. All motions require a second.
- 6) The chair should check to make sure everyone understands the motion. This can be done by:
 - a. The chair asking the maker of the motion to repeat it;
 - b. The chair can repeat the motion; or
 - c. The chair can ask the individual taking minutes to repeat the motion.
- 7) The chair should then invite discussion on the motion before the body. If no discussion is offered,

- 8) or after discussion has ended, the chair should announce the body will vote on the motion.
- 9) The chair takes a vote by asking for the “ayes” and then asking for the “nays.” If members have not yet voted, then the chair should ask for “abstentions.”
- 10) The chair should announce the result of the vote and the action the body has taken.

Motions

Motions are the vehicles for decision-making by a body. A member makes a motion by preceding the member’s desired approach with the words, “I move...” The chair usually calls for a motion by inviting members of the body to make a motion, by suggesting a motion that another member then moves or by making the motion themselves. (Note: Chairs should refrain from making motions or seconding motions unless other members of the body do not offer.)

Types of Motions

Basic Motion – The basic motion is one that puts forward a decision for the body’s consideration. A basic motion might be: “I move that we create a five-member committee to plan our event.” A motion must have a second to be considered by the body.

Motion to Amend – If a member wants to change a basic motion that is before the body, they would move to amend it. A motion to amend might be: “I move that we amend the motion to have a 10-member committee.”

Substitute Motion – If a member wants to completely do away with the basic motion that is before the body, and put a new motion before the body, they would move a substitute motion. A substitute motion might be: “I move a substitute motion that we cancel the event this year.”

“Motions to amend” and “substitute motions” are often confused, but they are quite different, and their effect (if passed) is quite different. A motion to amend seeks to retain the basic motion on the floor but modify it in some way. A substitute motion seeks to throw out the basic motion on the floor and substitute a new and different motion for it. The decision as to whether a motion is really a “motion to amend” or a “substitute motion” is left to the chair. So if a member makes what that member calls a “motion to amend,” but the chair determines that it is really a “substitute motion,” then the chair’s designation governs.

A “friendly amendment” is a practical parliamentary tool that is simple, informal, saves time and avoids bogging a meeting down with numerous formal motions. It works in the following way: In the discussion on a pending motion, it may appear that a change to the motion is desirable or may win support for the motion from some members. When that happens, a member who has the floor may simply say, “I want to suggest a friendly amendment to the motion.” The member suggests the friendly amendment, and if the maker and the person who seconded the motion pending on the floor accept the friendly amendment, that now becomes the pending motion on the floor. If either the maker or the person who seconded rejects the proposed friendly amendment, then the proposer can formally move to amend.

A “motion to reconsider” is a special and unique motion. Once a vote is taken by a body it is considered final and can only be reopened if a motion to reconsider is made and passed. A motion to reconsider requires a majority vote to pass like other basic motions, but there are two special rules that apply only to motions to reconsider. First, a motion to reconsider must be made at the meeting where the item was first voted upon. (This requirement can be suspended if motioned to do so and approved by a two-thirds majority.) Second, the motion to reconsider may only be made by certain members of the body.

Accordingly, a motion to reconsider may only be made by a member who voted in the majority on the original motion. Any member may second the motion including those who voted in the minority. If the motion to reconsider passes, the original matter is back before the body and the new original motion is in order. The matter may be discussed and debated as if it were on the floor for the first time.

Multiple Motions Before the Body

There can be up to three motions on the floor at the same time. The chair can reject a fourth motion until the chair has dealt with the three that are on the floor and has resolved them to avoid confusion. All motions must have been moved and seconded to be valid for consideration by the body, this includes basic motions, motions to amend and substitute motions.

When there are two or more motions on the floor (which have all been moved and seconded) the vote should proceed first on the last motion that is made. For example, consider that 1) a basic motion is made followed by 2) a motion to amend and then 3) a substitute motion. The chair would first call for discussion and vote on the third motion, the substitute motion. If the substitute motion is approved, it replaces the basic motion and renders the motion to amend invalid and voting is over. If the substitute motion fails, the chair would then call for discussion and vote on the motion to amend. If approved, the amended motion would be considered for vote. If the amendment fails the original motion is then considered.

Debate on Motions

Most motions are subject to discussion and debate by the body as long as members wish to discuss the item. Discussion remains open until such time that the chair determines it is time to move on and take action. There are exceptions when a motion is not debatable, and a chair must take an immediate vote if the motion is made and receives a second:

Motion to Adjourn – This motion, if passed, requires the body to immediately adjourn to its next regularly scheduled meeting. It requires a simple majority vote.

Motion to Recess - This motion, if passed, requires the body to immediately take a recess. Normally, the chair determines the length of the recess which may be a few minutes or several hours. It requires a simple majority vote.

Motion to Fix the Time to Adjourn - This motion, if passed, requires the body to adjourn the meeting at the specific time set in the motion. It requires a simple majority vote.

Motion to Table – This motion, if passed, requires discussion of the agenda item to be halted and the agenda item to be placed on “hold.” The motion can contain a specific time in which the item can come back to the body, or the motion can contain no specific time for the return of the item. If no specific time is included in the motion, those individuals responsible for setting the body’s agenda shall identify when the item returns for consideration by the body. Motions to table require a simple majority vote.

Motion to Limit Debate – The most common form of this motion is to say, “I move the previous question” or “I move the question” or “I call the question.” As a practical matter, when a member uses one of these phrases, the chair can expedite matters by treating it as a request rather than as a formal motion. The chair can simply inquire of the body “any further discussion?” If no one wishes to have further discussion, the chair can go right to the pending motion that is on the floor. However, if even one person wishes to discuss the pending motion further, then at that point, the chair should treat the call for the “question” as a formal motion and proceed to it. Motions to limit debate require a two-thirds vote.

Majority and Super Majority Votes

All motions require at least a simple majority vote. A tie vote means the motion fails. For example, in a seven-member body, a vote of 4-3 passes a motion. A vote of 3-3 with one abstention means the motion fails. If one member is absent and the vote is 3-3 the motion still fails.

There are exceptions when a motion requires a super majority vote:

Motion to Limit Debate - This motion ends debate on a motion before the body and requires a two-thirds vote to be approved.

Motion to Close Nominations – A motion to close nominations for officers (such as the chair) effectively cuts off the right of the minority to nominate officers and it requires a two-thirds vote to pass.

Motion to Object to the Consideration of a Question - Normally, such a motion is unnecessary since the objectionable item can be tabled or defeated straight up. However, when members of a body do not even want an item on the agenda to be considered, then such a motion is in order. It is not debatable, and it requires a two-thirds vote to pass.

Counting Votes

Quorum is determined by the body's bylaws or other governance documents.

All motions must receive a second and an "aye" vote by a majority of the body to be adopted.

Abstentions votes can be used to meet quorum requirements but are not calculated in determining the outcome of the vote.

Courtesy and Decorum

Debate and discussion should be focused, but free and open. In the interest of time, the chair may, however, limit the time allotted to speakers, including members of the body. A member cannot generally interrupt a speaker however there are a few exceptions:

Privilege – A member can call for a "point of privilege." The chair should then interrupt to ask the interrupter to state their point. Appropriate points of privilege relate to anything that would interfere with the normal comfort of the meeting. For example, the room may be too hot or too cold, or a blowing fan might interfere with a person's ability to hear.

Order – A member can call for a "point of order." Again, the chair would ask the interrupter to "state your point." Appropriate points of order relate to anything that would not be considered appropriate conduct of the meeting. For example, if the chair moved on to a vote on a motion that permits debate without allowing that discussion or debate.

Appeal – If the chair makes a ruling that a member of the body disagrees with, the member may appeal the ruling of the chair. If the motion is seconded, and after debate, if it passes by a simple majority vote, then the ruling of the chair is deemed reversed.

Call for Orders of the Day – This is simply another way of saying "return to the agenda." If a member believes that the body has drifted from the agreed-upon agenda, such a call may be made. It does not require a vote, and when the chair discovers that the agenda has not been followed, the chair simply reminds the body to return to the agenda item properly before them. If the chair fails to do so, the chair's determination may be appealed.

Withdraw a Motion – During debate and discussion of a motion, the maker of the motion on the floor, at any time, may interrupt a speaker to withdraw his or her motion from the floor. The motion is immediately deemed withdrawn, although the chair may ask the person who seconded the motion if he or she wishes to make the motion and any other member may make the motion if properly recognized.

Meeting Norms

- We will keep our focus on the best interest of our students.
- We will stay focused on our goals.
- We will respect differences and show respect.
- When everyone shares their opinions, we make better decisions.
- We will wait to speak until a team member has finished talking.
- We will listen actively to all ideas in order to enhance understanding.
- We will model inclusivity and be inclusive of each other.
- We will respect team meeting times: start on time, return from breaks promptly, avoid unnecessary interruptions.
- We will respect differences, show respect and never dismiss or devalue others.
- When we have a difference of opinion, we will debate the facts of the situation and avoid addressing personalities. We will address process, not personalities.
- We will build upon the ideas of others and look for common ground.
- We will address all issues and concerns openly with each other without assumptions or bias.
- We will come prepared for meetings by reading all materials in advance and having pre-conversations with the Superintendent or possibly other staff when appropriate.

Protocols in Case of Meeting Disruption

Protocols in Case of Meeting Disruption

Meetings are to be conducted in an efficient and orderly manner that facilitates the work of the meeting body and the appropriate participation of students, staff and members of the public. These protocols are developed to create a shared understanding of what constitutes a disruption to a meeting and how staff should respond.

What is a Disruption?

Members of the public have a right to attend open meetings (Board of Education and board appointed committees) and offer comments on matters before the body.

To be deemed a disruption, an attendee's engaged in behavior, during a meeting, that actually disrupts, disturbs, impedes or renders infeasible to the orderly conduct of the meeting. This disruptive behavior must impede the orderly conduct of the meeting can include, but is not limited to, failing to comply with reasonable and lawful regulations of the legislative body as well as behavior that constitutes use of force or a true threat of force.

To be deemed a true threat of force, the behavior must be such that a reasonable observer would perceive it to be an actual threat to use force by the person making the threat.

Response – Removing an Individual or Group

- 1) It is the role of the board president to determine if attendees are disrupting the meeting. S/he may consult with the superintendent or legal counsel in making a determination.
 - a) If the disruption is NOT a true threat of force, the board president will warn the individual that their behavior is disrupting the meeting and that their failure to cease their behavior may result in their removal. If the individual continues to be disruptive, the board president can ask for the individual(s) to be removed. (Gov. Code Sec. 54957.95)
 - b) If the disruption IS a true threat of force, the board president may immediately ask for the individual to be removed. (Gov. Code Sec. 54957.95)
- 2) To remove the individual, the board president will inform them that their behavior continues to be disruptive or constitutes a threat and instruct the individual to leave the premises. If the individual does not leave the room, security staff will approach the individual to encourage their compliance.

Response

If an individual or group continues to be disruptive and does not comply with the board president's directive to leave the meeting, the following actions will be taken:

- 1) At the discretion of the board president or upon motion and vote of approval by the board as a whole, the meeting will be recessed due to disruption. Where there is a true threat of violence, the board president may unilaterally call a recess without a motion to the board.
- 2) The board should return to the dais after the determined recess period. If the situation has calmed, the board president will resume the meeting. If the situation continues to be disruptive to the orderly operation of the meeting, the board president will proceed to scenarios outlined below.

Clearing the Room

In instances when a true threat of force has been used by a participant, the meeting room may be cleared at the order of the board president or by a majority vote of the board. (A recess is not required to occur before taking this step but is recommended. Disruption to the meeting should be ongoing and pervasive to take this action and a true threat of force must occur.)

Upon an ongoing and significant disruption to the orderly operation of the meeting (i.e., a true threat of force), the board president may order, or any board member may motion, for the room to be cleared while the board recesses.

If the true threat continues, the board president may continue without attendees physically present in the room. In this limited instance, the public must have the ability to participate in the meeting remotely and/or reschedule the meeting to be in-person when orderly conduct may take place.

Postponing the Meeting

Similar to clearing the room, the meeting may be adjourned until a future date if deemed necessary to conduct safe and orderly operations that allow for public participation. This action should also only be taken if significant, ongoing and pervasive disruption occurs at a meeting.

Upon an ongoing and significant disruption to the orderly operation of the meeting, any board member may motion to recess the meeting until a time in the future. Upon a second of the motion and majority vote, the board president shall adjourn the meeting. The board president may also order adjourn at their discretion.

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM: I.8

MEETING DATE: 09/08/2026

SUBJECT: CSBA Directors-at-Large Nominations (Board) - 8:50 p.m.

DEPARTMENT: Administration

ACTION REQUESTED:

Action: The board may wish to nominate candidates to fill directors-at-large seats for Hispanic and Asian/Pacific Islander, on the board of directors of the California School Boards Association (CSBA).

RATIONALE/BACKGROUND:

The CSBA Board of Directors is comprised of directors from throughout the state. There are five directors-at-large. The CSBA Directors-at-Large Hispanic and Asian/Pacific Islander are elected in even-numbered years. The directors, along with the officers and members of the Delegate Assembly, are a vital link in the Association's governance structure, ensuring that the association continues to effectively carry out its mission.

ATTACHMENT(S):

1. [Directors-at-Large Information Packet](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 08/31/2026

FISCAL IMPACT:

N/A

PREPARED BY: Stephanie Cunningham, Administrative Assistant, Board of Education

APPROVED BY: Melissa Bassanelli, Superintendent of Schools



TIME SENSITIVE, REQUIRES BOARD ACTION
DEADLINE Friday, October 2, 2026

MEMORANDUM

August 3, 2026

TO: All CSBA Member Districts and County Offices of Education
FROM: Dr. Debra Schade, CSBA President
SUBJECT: Call for Nominations for CSBA Directors-at-Large Hispanic and Asian/Pacific Islander

Call for Nominations for CSBA Directors-at-Large Hispanic and Asian/Pacific Islander are open from Monday August 3 to Friday, October 2, 2026. Directors-at-Large play an important role at CSBA, helping shape policy and set organizational direction. The attached Directors-at-Large FAQ addresses the role and responsibilities of Directors-at-Large as well as other information including excerpts from the Association's Bylaws and Standing Rules governance documents.

The nominations for Directors-at-Large must be made in writing by a CSBA member board and board must certify that the nominee has consented to the nomination. The nominee must be a board member from a CSBA member district or county office of education. It is important to note [Standing Rules 108 & 109](#) prior to making or accepting a nomination. SR 108 prohibits Directors from serving on state-wide boards whose organization focuses on labor, parents, special interests, or other segments of the school governance community as it is seen as a conflict of interest. SR 109 prohibits employees of CSBA from serving on the Board of Directors.

Nominations must be submitted to the President of the Association online using this [Director-at-Large Nomination Form](#) no later than 11:59 p.m. on Friday, October 2, 2026

Nominees are required to submit a Nomination Packet by 11:59 p.m. on Friday, October 16, 2026. The Packet shall consist of the following:

- **Candidate Form:** A signed and dated [candidate form](#) completed by the nominee.
- **Two letters of recommendation:** A one page, single-sided letter addressed to CSBA President Debra Schade emailed to nominations@csba.org. Recommendation letters should be from a CSBA member district or county board of education or an individual board member from a CSBA member district or county board of education.¹ If a letter from a CSBA member district or county board of education is signed by the Superintendent, it must state in the letter "on behalf of the board."

¹ In accordance with Standing Rule 226, CSBA campaigns shall be limited to the voting members and exclude outside influences. Therefore, Letters of Recommendation should only come from CSBA member boards and individual trustees from those boards. This adjustment aligns with Standing Rule 223 and is intended to standardize policies regarding letters of recommendation across all CSBA leadership elections.

Nominations may also be accompanied by an optional one page, single-sided resume of the nominee, to be sent to nominations@csba.org by 11:59 p.m. on Friday, October 2, 2026.

It's the candidate's responsibility to review Standing Rule 226 regarding campaign activities.

The elections will take place at CSBA's Delegate Assembly meeting on Wednesday, December 2, 2026 at the Marriott Marquis San Diego Marina. Directors-at-Large serve two-year terms and take office immediately upon the close of the Association's Annual Education Conference, December 5, 2026.

All newly elected Directors should plan to attend a required orientation in Sacramento on Friday, January 29, 2027.

Please contact CSBA's Executive Office at nominations@csba.org should you have any questions.

Attachments:

1. Directors-at-Large FAQ Sheet
2. Leadership Meeting Dates 2027



Frequently Asked Questions: Election to CSBA's Board of Directors for 2026-2028 term as a Director-at-Large

How many Directors-at-Large are there? *There are 5 Directors-at-Large – African American, American Indian, Asian/Pacific Islander, Hispanic, and County. In addition, the Board includes 4 officers, 21 Regional Directors, and 1 statewide Director that represents the county offices of education.*

Which Director-at-Large positions are up for election? *In even-numbered years, the Directors-at-Large, Asian/Pacific Islander and Hispanic are elected. In odd-numbered years, Directors-at-Large, African American, American, and County.*

Who can run for Directors-at-Large? *A nominee must be a board member from a CSBA-member district or county board of education. The Director-at-Large, County must be from a CSBA-member county board of education. Please note that Standing Rule 108 prohibits simultaneous service on state-wide boards that represent the education community such as those that represent labor, parents, special interests, or other areas of the school governance community and Standing Rule 109 prohibits CSBA employees from serving on the Board of Directors.*

Who can nominate the Directors-at-Large? *Any district or county office of education board that is a member of CSBA.*

When are nominations due? *Nomination forms are due from member boards on **Friday, October 2, 2026 by 11:59 p.m.** via online submission. A valid nomination includes the following:*

- **Nomination form:** *A completed, signed, and dated nomination form. Member boards must secure permission of the nominee before placing a name into nomination.*

When are candidate materials due? *Director-at-Large nominees must submit Candidate materials by **11:59 p.m. on Friday, October 16, 2026** via online submission or email sent to nominations@csba.org. A completed candidate packet includes:*

- **Candidate Form:** *A signed and dated candidate form completed by the nominee.*
- **Two letters of recommendation:** *A one page, single-sided letter addressed to CSBA President Debra Schade emailed to nominations@csba.org. Recommendation letters should be from a CSBA member district or county board of education or an individual board member from a CSBA member district or county board of education.¹ If a letter from a CSBA member district or county board of education is signed by the Superintendent, it must state in the letter "on behalf of the board."*

¹ *In accordance with Standing Rule 226, CSBA campaigns shall be limited to the voting members and exclude outside influences. Therefore, Letters of Recommendation should only come from CSBA member boards and individual trustees from those boards. This adjustment aligns with Standing Rule 223 and is intended to standardize policies regarding letters of recommendation across all CSBA leadership elections.*

- An **optional**, one-page **résumé** from the nominee may be submitted to nominations@csba.org.

When and where are the elections? Wednesday, December 2, 2026 at CSBA's Delegate Assembly meeting at the Marriott Marquis San Diego Marina.

How long does a Director-at-Large serve on the Board? *All Directors, including Directors-at-Large, serve two-year terms and take office immediately upon the close of the Association's Annual Education Conference and Trade Show. Directors-at-Large may run for re-election if they choose to, there are no term limits.*

When and where are the required meetings for Regional Directors? *Directors-at-Large are required to attend the Board of Directors meetings and the Delegate Assembly Meetings. There are five Board meetings each year held over a weekend, except for the meetings in May and late November/early December, which are held on a single day in conjunction with the Delegate Assembly.. There are two Delegate Assembly meetings scheduled, as noted in May and late November/early December in host city of the Association's Annual Education Conference. The May meeting takes place in Sacramento the day before the Delegate Assembly meeting. In 2027, the November meeting will take place in Sacramento, the day before the Delegate Assembly meeting, followed by the Annual Education Conference. The meeting in late January/early February takes place at a determined offsite location while the meetings in late March/early April and late September/early October typically take place at the CSBA office in West Sacramento.*

What do Directors do? *Members of the Board of Directors establish the vision, mission, and goals for the Association, ensure that Association activities and programs remain focused on those goals and the issues identified in the Policy Platform. They provide advocacy on behalf of children, public education, local boards, and the Association; serve on committees, councils, and task forces; and receive reports and updates on major programs consistent with the Vision, Mission, and Strategic Goals of the Association. They also provide two-way communication with Delegate Assembly members from their region or from their statewide constituency group represented by the Directors-at-Large to inform Delegates of Board activities, and support and participate in the Association's activities and events.*

In addition, the Board has corporate duties to adopt the Association's budget; adopt and amend the Association's Standing Rules; receive reports on corporate operations; approve the hiring and terms of employment of the CEO & Executive Director, upon recommendation of the Executive Committee; comment annually on the performance, and act on the contract of the CEO & Executive Director, upon recommendation of the Executive Committee; and abide by the Code of Ethics, Conflict of Interest Policy, and Whistleblower Policy, as adopted by the Board of Directors.

Are there campaign rules? *Yes. Candidates for Regional Director are expected to read, understand, and follow the rules laid out in the Board Bylaws and Standing rules, including Standing Rule 226 "Rules for Campaigns for Officers, Regional Directors, and Directors-at-Large," which includes the following:*

- *Officers, Directors, candidates and prospective candidates shall not disparage through misinformation, gossip, or innuendo any other candidate or prospective candidate.*
- *Candidates and prospective candidates shall engage in any campaign in a professional manner, focused on growing and strengthening the organization.*
- *Directors and Delegates may provide verbal information, comments, endorsements, opinions, or other influential verbal communications to others regarding candidates or prospective candidates.*

- Directors may not provide written information, comments, endorsements, opinions, or other influential communications regarding candidates or prospective candidates. Written comments include comments that are memorialized on paper or in any electronic format including email, social media platforms, or any other form of written communication.
- Delegates may provide written information, comments, endorsements, opinions, or other influential communications regarding candidates or prospective candidates.
- Campaign activities that include any travel outside of the candidate's region to specifically promote their candidacy or obtain endorsements is prohibited.
- Any reception, meeting, or any other event – other than the CSBA sponsored, no-host reception – that specifically promotes a CSBA candidacy is prohibited.
- Election gimmicks or other attention getting devices or items, including but not limited to, pins, banners, signs, posters, balloons, hats, or any other antic, item or activity that promotes a candidate or prospective candidate by name, position, or by other means are prohibited.
- Distribution of written campaign literature that is intended to promote a candidate or candidacy by the prospective candidate, by the candidate, or by anyone acting on behalf of a prospective candidate or candidate must adhere to the rules described in Standing Rule 226.F.5.

This FAQ is intended for informational purposes and is not a substitute for candidates reading, understanding, and adhering to the campaign conduct requirements described in the CSBA's Bylaws and Standing Rules.

For questions or additional information, please contact CSBA's Executive Office at nominations@csba.org.07/2024



California School Boards Association

2027

EXECUTIVE COMMITTEE, BOARD OF DIRECTORS & DELEGATE ASSEMBLY MEETING CALENDAR

<u>DATE</u>	<u>DAY(S)</u>	<u>MEETING</u>	<u>LOCATION</u>
JAN 29	FRI	EXECUTIVE COMMITTEE	TBD
JAN 30-31	SAT-SUN	BOARD OF DIRECTORS RETREAT	TBD
MAR 12	FRI	EXECUTIVE COMMITTEE	SACRAMENTO
MAR 13-14	SAT-SUN	BOARD OF DIRECTORS	SACRAMENTO
MAY 13	THU	EXECUTIVE COMMITTEE	SACRAMENTO
MAY 14	FRI	BOARD OF DIRECTORS	SACRAMENTO
MAY 15-16	SAT-SUN	DELEGATE ASSEMBLY	SACRAMENTO
SEPT 10	FRI	EXECUTIVE COMMITTEE	SACRAMENTO
SEPT 11-12	SAT-SUN	BOARD OF DIRECTORS	SACRAMENTO
NOV 17	WED	EXECUTIVE COMMITTEE	VIRTUAL
NOV 28	SUN	BOARD OF DIRECTORS	SACRAMENTO
NOV 29-30	MON-TUE	DELEGATE ASSEMBLY	SACRAMENTO
DEC 1-3	WED-FRI	ANNUAL CONFERENCE	SACRAMENTO

Approved by the Board on 5/15/26

**SAN JUAN UNIFIED SCHOOL DISTRICT
TENTATIVE BOARD AGENDA ITEMS
2026-2027**

K
09/08/2026

SEPTEMBER 22

Recognition: Week of the School Administrator (Oct. 11-17) – A	Henry
Literacy Update – R	Dale
Public Hearing/Resolution: Sufficiency of Textbooks and Instructional Materials – A	Dale
Public Hearing No. 1: Options For Youth Charter School Renewal Petition – PH/D	Oaxaca
Proposed Revisions to Board Bylaws and Governance Handbook – A [Discussed 09/08/26]	Gaddis
*New Board Policy 6173.1 Foster Youth – A [Discussed 09/08/26]	Oaxaca

OCTOBER 13

Data Review: Math & ELA CAASPP – R	Dale
Examining Student Screen Time – R	Dale
Facilities Master Plan Update – R	Camarda
Public Hearing No. 1: Choices Charter School Renewal Petition – PH/D	Oaxaca
Resolution: Commit Fund Balance – A	Ryan
Variable Term Waivers – A	Henry
Assignment of Teachers Outside Regular Base Credential – A	Henry
Provisional Internship Permits – A	Henry
Williams Complaint Report – R	Gaddis

OCTOBER 27

Recognition: National School Psychology Week (Nov. 2-6) – A	Dale
Math Adoption & Textbook Utilization Update – R	Dale
Nutrition Services Update – R	Camarda
New Board Policy 5141.5 Mental Health – D	Oaxaca
Public Hearing No. 1: Golden Valley River School Charter Renewal Petition – PH/D	Oaxaca
Legislative Priorities for 2027-2028 – D/A	Thigpen
*Federal Consolidated Application 2026-2027 – A	Oaxaca

NOVEMBER 17 (3rd Tuesday)

Board reception honoring outgoing board members (before board meeting)

Data Review: CCI, ELPAC/ELPI, Local Indicators – R	Dale
Public Hearing No. 1: California Montessori Project Charter School Renewal Petition – PH/D	Oaxaca
Public Hearing No. 2: Gateway International School Charter Renewal Petition – PH/A [Discussed 09/08/26]	Oaxaca
Rio Americano HS Stadium Project Environmental Impact Report (EIR) – A	Camarda
Rio Americano HS Stadium Project Approval – A	Camarda
Set Annual Organizational Meeting – A	Board
*New Board Policy 5141.5 Mental Health – A [Discussed 10/27/26]	Oaxaca
*Continued Funding Application CSPP – A	Townsend-Snider

DECEMBER 15 (3rd Tuesday)

Board reception/swearing-in (before board meeting)

Annual Organizational Meeting – A	Board
2025-2026 Audit Report – A	Ryan
2026-2027 First Interim & Budget/Financial Status Report – A	Ryan
Public Hearing: Declining Enrollment – PH/D	Ryan
Adult Education Update – R	Schnepp
Public Hearing No. 2: Options For Youth Charter School Renewal Petition – PH/A [Discussed 09/22/26]	Oaxaca
*Resolution: Emergency Contracting – A	Ryan
*Resolution: Authorized Signature - Power to Contract on Behalf of the District – A	Ryan
*Resolution: Delegating Signature Authorization to the Superintendent – A	Ryan
*Minimum Wage Increase (Short Term, Temporary) – A	Henry

JANUARY 12

High School Update – R	Schnepp
Camp Winthers Update – R	Camarda
Camp Winthers Fee Increase – D	Camarda
Public Hearing No. 2: Choices Charter School Renewal Petition – PH/A [Discussed 10/13/26]	Oaxaca
Criteria for PKS Tie Break (Certificated TK-12) – D	Henry
Criteria for PKS Tie Break (Certificated ECE) – D	Henry
Criteria for PKS Tie Break (Certificated Adult Ed) – D	Henry
The Brown Act – D	Gaddis
Annual Policy Review – D	Gaddis
BP 3430 Investing and Debt Management	
BP 5116.1 Intradistrict Open Enrollment	
BP 6145 Extracurricular/Cocurricular Activities	
BP 6020 Parent Involvement	
Williams Complaint Report – R	Gaddis
Governance Handbook Annual Update – D	Allen
*Resolution: CCTR Continued Funding Application Designated Personnel 2027-2028 – A	Townsend-Snider

JANUARY 26

Recognition: 2027 Classified Employees of the Year – A	Henry
Recognition: National School Counseling Week (Feb. 1-5) – A	Schnepp
Recognition: National School Social Work Week (Mar. 7-13) – A	Oaxaca
Multilingual Learner Program Update – R	Oaxaca
Public Hearing No. 2: Golden Valley River School Charter Renewal Petition – PH/A [Discussed 10/27/26]	Oaxaca
*Annual Policy Review – A [Discussed 01/12/27]	Gaddis
BP 3430 Investing and Debt Management	
BP 5116.1 Intradistrict Open Enrollment	
BP 6145 Extracurricular/Cocurricular Activities	
BP 6020 Parent Involvement	
*Camp Winthers Fee Increase – A [Discussed 01/12/27]	Camarda
*Governance Handbook Annual Update – A [Discussed 01/12/27]	Allen
Resolution: Criteria for PKS Tie Break (Certificated TK-12) – A [Discussed 01/12/27]	Henry
Resolution: Criteria for PKS Tie Break (Certificated ECE) – A [Discussed 01/12/27]	Henry
Resolution: Criteria for PKS Tie Break (Certificated Adult Ed) – A [Discussed 01/12/27]	Henry
*School Accountability Report Cards (SARCs) – A	Dale
*LCAP Federal Addendum Annual Revision – A	Oaxaca
*Early Head Start/Head Start Budget Mod/Carryover Funds – A	Townsend-Snider

FEBRUARY 9

Mid-Year LCAP Update 2026-2027 – R	Oaxaca
Choices Charter School Mid-Year LCAP Update 2026-2027 – R	Oaxaca
Early Years Education Update – R	Townsend-Snider
Public Hearing No. 2: California Montessori Project Charter School Renewal Petition – PH/A [Discussed 11/17/26]	Oaxaca
Recommendation for Reductions in PKS (Certificated TK-12) – D	Henry
Recommendation for Reductions in PKS (Certificated ECE) – D	Henry
Recommendation for Reductions in PKS (Certificated Adult Ed) – D	Henry
Notice of Intent to Reduce Classified Positions – D	Henry

FEBRUARY 23

Recognition: Arts Education Month (March) – A	Dale
District TK-12 Mathematics Adoption Progress Update – R	Dale
Proposed Revisions to Board Policy 6146.1 High School Graduation Requirements – D	Schnepp
Resolution: Reductions in PKS (Certificated TK-12) – A [Discussed 02/09/27]	Henry
Resolution: Reductions in PKS (Certificated ECE) – A [Discussed 02/09/27]	Henry
Resolution: Reductions in PKS (Certificated Adult Ed) – A [Discussed 02/09/27]	Henry

Resolution: Notice of Intent to Reduce Classified Positions – A [Discussed 02/09/27]	Henry
2027 CSBA Delegate Assembly Election – A	Board

MARCH 16 (3rd Tuesday)

Recognition: Week of the Young Child (Apr. 10-16) – A	Townsend-Snider
Recognition: School Library Month (April) – A	Dale
New High School Courses – D	Dale
Second Interim Budget Report – R	Ryan
*Proposed Revisions to Board Policy 6146.1 High School Graduation Requirements – A [Discussed 02/23/27]	Schnepp

APRIL 13

Recognition: Adult Education Week (Apr. 18-24) – A	Schnepp
Recognition: School Bus Driver Appreciation Day (Apr. 27) – A	Henry
Instructional Materials Adoptions – D	Dale
Transportation Update – R	Camarda
Williams Complaint Report – R	Gaddis
Proposed Board Meeting Dates for 2027-2028 – A	Board
*New High School Courses – A [Discussed 03/16/27]	Dale
*Charter School Lease Amendments – A	Camarda
*Head Start and Early Head Start Grant Application 2027-2028 – A	Townsend-Snider

APRIL 27

Recognition: National Nurses Week and National School Nurse Day (May 6-12 & May 6) – A	Oaxaca
Recognition: California Day of the Teacher (May 12) – A	Henry
Recognition: 2028 Certificated Employees of the Year	Henry
San Juan Youth Voice Advocates – R	Oaxaca
Instructional Technology – R	Dale
*Instructional Materials Adoptions – A [Discussed 04/13/27]	Dale

MAY 11

Recognition: Classified School Employee Week (May 16-22) – A	Henry
Recognition: National Speech Pathologist Day (May 18) – A	Dale
Citrus Heights Schools Update – R	Townsend-Snider
Strategic Plan Update – A	Allen
Hearing Officer's Recommendation-2027 Reduction in Force (if applicable) – A	Gaddis
*Head Start/Early Head Start COLA Funding Allocation 2027-2028 – A	Townsend-Snider
*Adult Education Course Approval – A	Schnepp

MAY 25

Recognition: National Science Bowl (if applicable)	Schnepp
Recognition: Science Olympiad (if applicable)	Schnepp
Recognition: Academic Decathlon (if applicable)	Schnepp
Special Education Update – R	Dale
Public Hearing: SELPA Local Plan Annual Update – A	Dale
High School Cell Phone/Mobile Device Policy – D	Allen
*Facility Lease Amendments – A	Camarda
*Head Start/Early Head Start SETA Grant Resolution 2027-2028 – A	Townsend-Snider

JUNE 8

Public Hearing: LCAP – PH/D	Oaxaca
Public Hearing: LCAP/Choices Charter School – PH/D	Oaxaca
Public Hearing: Adoption of the 2027-2028 Budget – PH/D	Ryan
Temporary Interfund Borrowing of Cash – A	Ryan
Cabinet Contracts – A	Gaddis
*Audit Reports for Measures J, N and P – A	Ryan

*CIF Superintendent Designation of Representatives 2027-2028 – A

Schnepp

JUNE 22

California School Dashboard Local Indicators – R

Oaxaca

LCAP – A [Public Hearing 06/08/27]

Oaxaca

Choices Charter School California School Dashboard Local Indicators – R

Oaxaca

LCAP Choices Charter School – A [Public Hearing 06/08/27]

Oaxaca

Adoption of the 2027-2028 Budget – A [Public Hearing 06/08/27]

Ryan

*2026-2027 Actuarial Report OPEB – A

Ryan

*Charter School 2025-2026 Audit Reports (AAT, CMP, GIS, GV, OFY, VIE) – A

Ryan

*School Plans for Student Achievement (SPSAs) – A

Oaxaca

*ECE Program Self-Evaluation for CDE – A

Townsend-Snider

D=discussion; A=action; *=consent; R=report; PC=public comment; PH=public hearing