BOARD OF EDUCATION AGENDA

REGULAR MEETING
September 8, 2026 - 6:00 PM

Alameda City Hall - Council Chambers

2263 Santa Clara Avenue
Alameda, CA 94501

Regular meetings held in Council Chambers will be recorded and broadcast live on Comcast, Channel 15

The Board of Education will meet for Closed Session and to discuss labor negotiations, student discipline, personnel matters, litigation, and other matters as provided under California State law and set forth on the agenda below. Following Closed Session, the Board reconvenes to Public Session. Adjournment of the Public Session will be no later than 10:30 PM for all regular and special meetings, unless extended by a majority vote of the Board.
Writings relating to a board meeting agenda item that are distributed to at least a majority of the Board members less than 72 hours before the noticed meeting, and that are public records not otherwise exempt from disclosure, will be available for inspection at the District administrative offices, 2060 Challenger Drive, Alameda, CA. Such writings may also be available on the District's website. (Govt Code 54957.5b).
Individuals who require special accommodations (American Sign Language interpreter, accessible seating, documentation in accessible format, etc.) should contact Kerri Lonergan, Assistant to the Superintendent, at 337-7187 no later than 48 hours preceding the meeting.

IF YOU WISH TO ADDRESS THE BOARD OF EDUCATION

Please submit a "Request to Address the Board" slip to Kerri Lonergan, Assistant to the Superintendent, prior to the introduction of the item. For meeting facilitation, please submit the slip at your earliest possible convenience. Upon recognition by the President of the Board, please come to the podium and identify yourself prior to speaking. The Board of Education reserves the right to limit speaking time to three (3) minutes or fewer per individual. Speakers are permitted to yield their time to one other speaker, however no one speaker shall have more than four (4) minutes.

Closed Session Items: may be addressed under Public Comment on Closed Session Topics.

Non Agenda and Consent Items: may be addressed under Public Comments.

Agenda Items: may be addressed after the conclusion of the staff presentation on the item.

A. CALL TO ORDER

1. Call to Order - Closed Session - 6:00 PM - Board President Ryan LaLonde Will Call the Meeting to Order in Council Chambers in Alameda City Hall (2263 Santa Clara Avenue).

2. Public Comment on Closed Session Topics: The Board will hear public comments on Closed Session agenda items. The Board of Education Reserves the Right to Limit Public Comment to 10 Minutes for Closed Session Items.

3. Recess to Closed Session - Board Members will meet privately in Conference Room 391 in City Hall for Closed Session. Any action taken during Closed Session will be reported out under "Closed Session Action Report."

   Student Discipline Matters (Student Suspension, Expulsion, or Readmittance) – Education Code § 48918, 35146. (1 case):

   1. Case #26-02

4. **********

Reconvene to Public Session - 6:30 PM - Council Chambers

Alameda Unified School District encourages public participation in person or remotely.

In Person Participation
Meeting locations are listed at the top of the agenda.
A speaker slip must be submitted to speak on any item in person.

Remote Participation via Zoom on a Computer/Smart Phone/Device
Ensure you are using the most current version of the Zoom app or an updated web browser. Certain functionality may be disabled if the app or browser are not updated.

Register using the link below. Click "raise hand" when you wish to speak on an item and click "unmute" once you have been called to speak.

Remote Participation via Standard Telephone Call
Call **669-900-9128** and enter the Meeting ID listed at the top of the agenda. Dial *9 to raise your hand when you wish to speak on an item and dial *6 to unmute once you have been called to speak.

Join Public Board Meeting at 6:30pm
(Zoom format)

Zoom Registration Link:
https://alamedaca-gov.zoom.us/webinar/register/WN_LxU07bNWRqa7BbaGnCXAsw

For Telephone Participants:

Zoom Phone Number: 669-900-9128
Zoom Meeting ID: 892 1582 9256
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5. Reconvene to Open Session - 6:30 PM - City Council Chambers - Board President Ryan LaLonde will reconvene to Open Session.
6. Pledge of Allegiance - Student Board Members will lead the Pledge of Allegiance
7. Roll Call/Introduction of Board Members and Staff
8. Closed Session Action Report

B. MODIFICATION(S) OF THE AGENDA - The Board may change the order of business including, but not limited to, an announcement that an agenda item will be considered out of order, that consideration of an item has been withdrawn, postponed, rescheduled or removed from the Consent Calendar for separate discussion and possible action

C. APPROVAL OF MINUTES

1. Minutes from the August 25, 2026 Regular Board of Education Meeting will be considered (5 Mins/Action)

D. COMMUNICATIONS

1. Public Comments - This public comment period is for items not listed on the agenda but that are under the Board's jurisdiction. Members of the public can join the meeting in person or from their computer, tablet or smartphone. Please submit a speaker slip (in person) or use the "raise your hand" feature (Zoom). Once public comments begin, additional speaker slips and raised hands will not be accepted. The Board may limit this Public Comment period to 20 minutes, with any additional comments being taken after the General Business agenda is complete. If we experience technical difficulties or if there is a disruption, the Board may discontinue online public comments at any time. If a member of the public is unable to join the meeting, they may send their comments to: klonergan@alamedaunified.org.

2. Written Correspondence - Written correspondence regarding an agenda item that is distributed to a majority of Board Members is shared.

3. Report from Employee Organizations - Representatives from the District's employee organizations may make announcements or provide information to the Board and Public in the form of a brief oral report. The Board will not take action on such items. Alameda Education Association (AEA); California School Employees Association Chapter 27 (CSEA 27); California School Employees Association Chapter 860 (CSEA 860) (5 Mins Each/Information).

4. PTA Council Report - Representatives from the District's PTA Council group may make announcements or provide information to the Board and Public in the form of a brief oral report. The Board will not take action on such items. (5 Mins/Information)

5. Board Members' Report - Board of Education Members may make announcements or provide information to the Public in the form of an oral report. The Board will not take action on such items.

6. Superintendent's Report - The Superintendent of Schools may make announcements or provide information to the Board and Public in the form of an oral report. The Board will not take action on such items.

7. Student Board Members' Report - Student Board Members may make announcements or provide information to the Board and the Public in the form of an oral report. The Board will not take action on such items. (5 Mins Each/Information)

E. ADOPTION OF THE CONSENT CALENDAR

1. Certificated Personnel Actions

2. Classified Personnel Actions

3. Approval and Acceptance of Donations

4. Approval and Ratification of Contracts Executed Pursuant to Board Policy 3300

5. Approval and Ratification of Facilities Bond Measure I and Measure B Contracts (Standing Item)

6. Approval of Bill Warrants and Payroll Registers

7. Approval of Individual Service Agreements (ISAs) with Non-Public Schools and Non-Public Agencies

8. Proclamation: Hispanic Heritage Month - September 15 - October 15, 2026

9. Resolution No. 2026-2027.08 Annual Signature Authorization for Continued Funding Application for California Department of Education Contracts for FY 2027-2028

10. Resolution No. 2026-2027.09 Annual Signature Authorization for Continued and Expansion

Funding Application for California Department of Social Services Child Care and Development Services Contracts for FY 2027-2028

11. Resolution No. 2026-2027.10 Approval of Budget Transfers, Increases, Decreases

12. Resolution No. 2026-2027.11 In Support of Proposition 3, the California Children's Education and Healthcare Protection Act of 2026

F. GENERAL BUSINESS – Informational reports and action items are presented under General Business. The public may comment on each item listed under General Business as the item is taken up. The Board reserves the right to limit public comment on General Business items to ten (10) minutes per item. The Board may, with the consent of persons representing both sides of an issue, allocate a block of time to each side to present their issue.

1. Artificial Intelligence in AUSD: Considering Frameworks for Responsible Use in Our Schools (15 Mins/Information)

2. Strategic Planning: Needs, Opportunities, and Trade-offs Focusing on Island High School (5 Mins/Information)

3. Presentation and Approval of 2025-2026 Unaudited Actuals Financial Report (15 Mins/Action)

4. Approval of Resolution No. 2026-2027.11 Adoption of 2025-2026 Gann Limit (5 Mins/Action)

5. Consideration and Approval of Amendment to the Superintendent's Employment Agreement (5 Mins/Action)

G. ADJOURNMENT

ALAMEDA UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM

Item Title: Recess to Closed Session - Board Members will meet privately for Closed Session in Conference Room 391 in City Hall. Any action taken during Closed Session will be reported out under "Closed Session Action Report."

Item Type: Closed Session

Background: Recess to Closed Session - Board Members will meet privately in Conference Room 391 in City Hall for Closed Session. Any action taken during Closed Session will be reported out under "Closed Session Action Report."

Student Discipline Matters (Student Suspension, Expulsion, or Readmittance) – Education Code § 48918, 35146. (1 case):

1. Case #26-02

AUSD LCAP Goals: 1. Eliminate barriers to student success and maximize learning time.

Fund Codes:

Fiscal Analysis

Amount (Savings) (Cost):

Recommendation:

AUSD Guiding Principle:

Submitted By:

ALAMEDA UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM

Item Title: Minutes from the August 25, 2026 Regular Board of Education Meeting will be considered (5 Mins/Action)

Item Type: Action

Background: Staff has prepared minutes following Board Bylaw 9324 – Minutes and Recordings:
In order to ensure that the minutes are focused on Board action, the minutes shall include only a brief summary of the Board's discussion, but shall not include a verbatim record of the Board's discussion on each agenda topic or the names of Board members who made specific points during the discussion.

Minutes coming to the Board for approval are:

- August 25, 2026 Regular Board Meeting

AUSD LCAP Goals:

Fund Codes:

Fiscal Analysis

Amount (Savings) (Cost):

Recommendation: Approve as submitted.

AUSD Guiding Principle:

Submitted By: Kerri Lonergan, Senior Executive Assistant to the Superintendent and Board of Education

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ATTACHMENTS:

	Description	Upload Date	Type
	Unadopted minutes from the August 25, 2026 Regular Board Mtg	8/31/2026	Backup Material

BOARD OF EDUCATION MEETING
August 25, 2026
Alameda City Hall
2263 Santa Clara Avenue
Alameda, California 94501

UNADOPTED MINUTES

REGULAR MEETING: The regular meeting of the Board of Education was held at the date and location mentioned above.

A. CALL TO ORDER

1. Call to Order - Closed Session - 5:30pm:
   Board President Ryan LaLonde called the meeting to order in Council Chambers in Alameda City Hall.

2. Public Comment on Closed Session Topics:
   There were no public comments on Closed Session topics.

3. Recess to Closed Session:
   Board Members met privately in Conference Room 391 in City Hall for Closed Session. Agenda items discussed in Closed Session included:

   Conference with Legal Counsel Regarding Anticipated Litigation Pursuant to Govt. Code § 54956.9, subdivision (b) (1 case): 1) One case – Alameda Unified School District as potential plaintiff

   Public Employee Performance Evaluation - (Govt. Code, §54957, subd. (b)(1)): 1) Superintendent

4. Reconvene to Public Session - 6:30pm:
   The Board reconvened to Public Session in Council Chambers at 6:30pm.

5. Pledge of Allegiance:
   Incoming Student Board Members Ethan Lee, Penny Locke, and Maya Schreger led the Pledge of Allegiance.

6. Roll Call/Introduction of Board Members and Staff:
   Board of Education Members present: Board President Ryan LaLonde, Board Vice President Heather Little, Board Member Carrie Hahnel, and Board Member Gary Lym.

7. Closed Session Action Report:
   The Board did not take any action during Closed Session.

B. MODIFICATION(S) OF THE AGENDA

No modifications to the agenda were made.

C. APPROVAL OF MINUTES

Minutes from the June 23, 2026 and August 11, 2026 Regular Board of Education Meetings:

Due to Board Member Carrie Hahnel's absence during the June 23, 2026 meeting, the Board took two separate votes on the minutes being presented for approval.

Motion to approve the Minutes from June 23, 2026 Regular Board of Education Meeting.

MOTION: Member Little **SECONDED:** Member Lym

BOARD MEMBER VOTES

AYES: Members LaLonde, Little, Hahnel, and Lym

Motion to approve the Minutes from August 11, 2026 Regular Board of Education Meeting.

MOTION: Member Hahnel **SECONDED:** Member Little

BOARD MEMBER VOTES

AYES: Members LaLonde, Little, Hahnel, and Lym

D. COMMUNICATIONS

1. Installation of Student Board Members from Alameda High School, ASTI, and Encinal Jr. & Sr. High School:

   The Board welcomed and installed Ethan Lee from ASTI, Penny Locke from Encinal Jr. & Sr. High School, and Maya Schreger from Alameda High School as Student Board Members for the 2026-2027 school year. Superintendent Pasquale Scuderi administered the Oath of Office to the three Student Board Members.

2. Public Comments on Non-Agenda Items:

   Isabel Kaim, AUSD student: Ms. Kaim proposed integrating human trafficking awareness into the existing Navigating Life curriculum at Alameda and Encinal High Schools, building on lessons addressing online safety and boundaries to help students understand the issue, recognize warning signs, and seek help.

   Carolyn Brossard, AUSD parent: Ms. Brossard thanked Ms. Kaim for her thoughtful suggestion and welcomed the new Student Board Members, emphasizing the importance of their voices and reports from their school sites.

3. Written Correspondence:
The Board received one email regarding the Board appointment process, General Business Item #2.

4. Report from Employee Organizations:
Alameda Education Association (AEA): Judy Ganley, President of AEA, announced that AEA's representative council had endorsed Ryan LaLonde, Carrie Hahnel, and Gary Lym for the upcoming school board election. She welcomed the new Student Board Members and encouraged them to bring their perspectives from their school sites. Ms. Ganley also noted that teachers and students were settling into the school year and praised the Wood campus.

No reports were provided by CSEA Chapter 27 or CSEA Chapter 860.

5. PTA Council Report:
PTA Council President Tim McQuillan introduced himself as the new PTA Council President and outlined PTAC priorities for the 2026-27 school year, including DEI initiatives, digital literacy and equity, district-wide family engagement, Green Schoolyards and climate resilience, and support for IEP and 504 affinity groups. He expressed appreciation for the opportunity to work with AUSD and the Board.

6. Board Members' Report:
Board Vice President Heather Little welcomed the new Student Board Members and encouraged them to participate in Board discussions and bring issues from their school communities to the Board. She offered to meet with them individually to answer questions about their role.

Board Member Carrie Hahnel welcomed the new Student Board Members and encouraged them to help translate the Board's work for the broader community. She also thanked student speaker Isabel Kaim for her thoughtful proposal regarding human trafficking awareness.

Board Member Gary Lym welcomed the new Student Board Members, described the Board's subcommittees, and encouraged student participation. He also thanked AEA and CSEA Chapter 27 for their support and endorsements.

Board President Ryan LaLonde welcomed the new Student Board Members and discussed the District's Chromebook approach, noting that Chromebooks will generally be available in classrooms while students who need a device at home will continue to have access to one. He also shared that the school year was off to a positive start.

7. Superintendent's Report:
Superintendent Pasquale Scuderi welcomed the new Student Board Members and highlighted the Labor Day, High School Voter Education Weeks, and Suicide Prevention Awareness Month proclamations on the Consent Calendar. He also previewed an upcoming Board discussion regarding artificial intelligence in education

and said AUSD intends to take a measured and deliberate approach given the rapid development of AI tools and limited K-12 research.

8. Student Board Members' Report:
Student Board Member Ethan Lee reported on ASTI's new freshman class and Pen Pal Program, a new math and physics teacher, senior sunrise, the start of Peralta Community College classes, club applications, back-to-school night, and a PTSA Dine and Donate fundraiser.

Student Board Member Penny Locke reported on Encinal Jr. & Sr. High School's start to the school year, freshman orientation, fall sports and use of the new field, back-to-school night, Club Week, Island Bowl, homecoming preparations, and resolution of student scheduling issues.

Student Board Member Maya Schreger reported that Mr. Harp is widely loved by Alameda High School students and welcomes students each morning. She also reported on Club Day, picture day, and a suicide prevention spirit day.

E. ADOPTION OF THE CONSENT CALENDAR

1. Certificated Personnel Actions
2. Classified Personnel Actions
3. Approval and Acceptance of Donations
4. Approval and Ratification of Contracts Executed Pursuant to Board Policy 3300
5. Approval and Ratification of Facilities Bond Measure I and Measure B Contracts (Standing Item)
6. Approval of Bill Warrants and Payroll Registers
7. Approval of Individual Service Agreements (ISAs) with Non-Public Schools and Non-Public Agencies
8. Approval of Industry Advisory Members for AUSD's Career and Technical Education (CTE) Department
9. Approval of Memoranda of Understanding with Colleges and Universities for Student Teacher, School Psychologist, Counselor, and Interns
10. Proclamation: In Support of High School Voter Education Weeks - September 13 - September 24, 2026
11. Proclamation: Labor Day - September 7, 2026
12. Proclamation: Suicide Prevention Awareness Month - September 2026
13. Resolution No. 2026-2027.06 Approval of Budget Transfers, Increases, Decreases
14. Resolution No. 2026-2027.07 Authorization to Dispose of Surplus Property

Motion to approve the Consent Calendar.

MOTION: Member Little **SECONDED:** Member Hahnel

STUDENT BOARD MEMBER VOTES

AYES: Student Members Li, Locke, and Schrager

BOARD MEMBER VOTES

AYES: Members LaLonde, Little, Hahnel, and Lym

F. GENERAL BUSINESS

1. Enrollment Report: First Five Days of School:

   Assistant Superintendent of Educational Services Kirsten Zazo presented the enrollment report for the first five days of the 2026-27 school year. District enrollment was approximately 122 students higher than on Day 5 of the prior school year. Increases were noted at Bay Farm and Love, in part due to additional TK classes, as well as at the middle and high school levels. Staff reviewed class-size limits, diversion procedures, and enrollment priorities. The Board discussed enrollment trends, centralized enrollment, staffing ratios, the neighborhood schools model, and the longer-term implications of smaller incoming elementary cohorts. No public comments were received.

2. Options for Filling a Vacancy on the Board of Education:

   Superintendent Pasquale Scuderi reviewed options for filling the vacancy created by the resignation of former Board Clerk Jennifer Williams, effective August 12, 2026. Pursuant to Education Code § 5091, the Board may call a special election or appoint a qualified applicant. Staff recommended the appointment process. The appointment must be made within 60 days of the vacancy, and an appointed trustee would serve for the balance of the vacated term, through 2028. Under the proposed timeline, applications would open August 26, close September 11, interviews and an appointment would occur September 22, and the appointed trustee would be sworn in October 13, 2026.

   Public Comments:

   Judy Ganley, President of AEA: Ms. Ganley expressed support for the appointment process while asking that labor partners and other stakeholders have an opportunity to participate in the candidate interview process. She noted that stakeholders do not have an opportunity to elect a Board Member when an appointment is selected instead of a special election.

   Board President LaLonde acknowledged a request to delay the appointment process until after the election and reported that she had consulted with the County Superintendent, who indicated that waiting would result in a County appointment on October 11 and could lead to a special election. Board President LaLonde noted the awkward timing of the vacancy and election but supported proceeding with an appointment. Board members also discussed the cost of a special election and the importance of preserving District funds for students, staff, and programs.

Motion to select a Board appointment process to fill the vacancy left by Board Member Jennifer Williams's resignation.

MOTION: Member Lym **SECONDED:** Member Hahnel

STUDENT BOARD MEMBER VOTES

AYES: Student Members Li, Locke, and Schrager

BOARD MEMBER VOTES

AYES: Members LaLonde, Little, Hahnel, and Lym

G. ADJOURNMENT

Board President Ryan LaLonde adjourned the meeting at 7:24pm. Board President Ryan LaLonde announced that the next regular Board meeting would be held September 8, 2026, the same week as Island Bowl.

ALAMEDA UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM

Item Title: Certificated Personnel Actions

Item Type: Consent

Background: ***NOTE: If approved by the Board, personnel reports are uploaded the day after the meeting.***

AUSD LCAP Goals:

Fund Codes:

Fiscal Analysis

Amount (Savings) (Cost): All positions shown are authorized by the board and are included in the 2026-2027 budget.

Recommendation: Approve as submitted.

AUSD Guiding Principle: #6 - Allocation of funds must support our vision, mission, and guiding principles.

Submitted By: Timothy Erwin, Assistant Superintendent, Human Resources

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ATTACHMENTS:

	Description	Upload Date	Type
🗋	Certificated Personnel Actions	9/10/2026	Backup Material

Docusign Envelope ID: B7F74AEB-3079-8268-80A4-A22EAB63B370

Certificated Personnel Actions September 8, 2026

Temporary Appointment(s)- Ending June 4, 2026

	Last	First	Assignment	FTE	Location	Effective Date
1	Gordon	Eve	TSA- Induction	0.60	Human Resources	8/28/2026
2	Newcomb	Sarah	Librarian	0.80	Encinal Jr/Sr High	9/8/2026
3	Tutashinda	Jomoke	Physical Education	1.00	Wood Middle	9/3/2026
4	Vaughn	James	SPED Home Hospital	1.00	Special Education	9/1/2026

Probationary 2 Appointment(s)

	Last	First	Assignment	FTE	Location	Effective Date
5	Chew	HuaiYu	Mild Moderate Support Needs	1.00	Special Education	8/6/2026
6	Hoffman	Kiley	Speech and Language Pathologist	1.00	Special Education	8/6/2026
7	Pyle	Emma	Speech and Language Pathologist	1.00	Special Education	8/6/2026

Permanent Appointment(s)

	Last	First	Assignment	FTE	Location	Effective Date
8	Angstedt-Leto	Eleanora	Speech and Language Pathologist	1.00	Special Education	8/6/2026
9	Dahlke	Laura	Speech and Language Pathologist	0.60	Special Education	8/6/2026
10	Keyes-Levine	Samantha	Speech and Language Pathologist	1.00	Special Education	8/6/2026
11	Phan	Jillian	Speech and Language Pathologist	1.00	Special Education	8/6/2026
12	Tully	Karly	School Psychologist	1.00	Special Education	7/31/2026
13	Warren	Kirk	School Psychologist	1.00	Special Education	7/31/2026

Athletic Coach Appointment(s)

	Last	First	Assignment	Location	Effective Date
14	Amos	Reuben	Head Coach- Football	Alameda High	8/6/2026
15	Benz	Meghan	Assistant Coach- Track and Field	Alameda High	8/6/2026
16	Caniglia	Matthew	Head Coach- Women's Soccer	Encinal Jr/Sr High	8/6/2026
17	Cowell	Karen	Head Coach- Cheer	Alameda High	8/6/2026
18	Ho	David	Head Coach- Women's Volleyball	Alameda High	8/6/2026
19	McBride	Norman	Assistant Coach- Baseball	Alameda High	8/6/2026
20	Nash	Devin	Assistant Coach- Football	Alameda High	8/6/2026

Other Appointment(s)

	Last	First	Assignment	FTE	Location	Effective Date
21	Giordano	Jeffrey	Substitute Teacher		Human Resources	9/1/2026
22	Labarre	Suzanne	Substitute Teacher		Human Resources	8/31/2026
23	Moon	Thomas	Substitute Teacher		Human Resources	9/1/2026
24	Spencer	Cordelia	Substitute Teacher		Human Resources	8/31/2026

Resignation(s)

	Last	First	Reason	FTE	Location	Effective Date
25	Crothers	Trevor	Other	1.00	Wood Middle	9/4/2026

Leave of Absence(s)

	Last	First	Reason	FTE	Location	Effective Date
26	Vincent	Melodi	Baby Bonding/Child Rearing	1.00	Bay Farm School	10/1/2026-6/4/2027

Change of Status

	Last	First	Assignment	FTE	Location	Effective Date
27	Lee	Hua Jung	From: Mandarin	1.00		
			To: Mandarin	1.08	Lincoln Middle/Alameda High	8/6/2026
28	Spencer	Paizley	From: Media Center	1.00		
			To: Media Center/Media Center Lead	1.05	Love Elementary	8/6/2026

Board Resolutions

Education Code Section 44258.3 allows the govering board to assign a credential holder to teach any subjects in departamentalized classes in grades K-12 if the teacher has adequate knowledge of subject to be taught and consents to the assignment

	Last	First	Assignment	FTE	Location	Effective Date
29	Centeno	Katelyn	Mathematics	1.00	Alameda Science and Technology	8/6/2026

Signed by:

Timothy Erwin

DC285FEA0EFC43A...

Certified: _____

Timothy Erwin, Assistant Superintendent, Human Resources

ALAMEDA UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM

Item Title: Classified Personnel Actions

Item Type: Consent

Background: ***NOTE: If approved by the Board, personnel reports are uploaded the day after the meeting.***

AUSD LCAP Goals:

Fund Codes:

Fiscal Analysis

Amount (Savings) (Cost): All positions shown are authorized by the board and are included in the 2026-2027 budget.

Recommendation: Approve as submitted.

AUSD Guiding Principle: #6 - Allocation of funds must support our vision, mission, and guiding principles.

Submitted By: Timothy Erwin, Assistant Superintendent, Human Resources

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ATTACHMENTS:

	Description	Upload Date	Type
🗋	Classified Personnel Actions	9/10/2026	Backup Material

Docusign Envelope ID: B7F74AEB-3079-8268-80A4-A22EAB63B370

Classified Personnel Actions
Date:September 8, 2026

Appointments

	Last	First	Assignment	FTE	Location	Effective Date
1	Boyd	Ruth	Director	1	Construction	9/1/2026
2	Duncan	Jack	Student Support Provider	0.875	Otis	8/31/2026
3	Gastelum Arce	Sergio	FS Asst II-Driver	1	FS	8/31/2026
4	Kaldis	Emilia	Department Office Specialist	1	SpEd/Curr	9/1/2026
5	Lyons	William	Student Support Provider	0.875	EHS	9/8/2026
6	Mora	Pedro	Senior Construction Project Mgr	1	Construction	9/1/2026
7	Pan	Yu Hua	Budget Analyst	1	MOF	9/3/2026

Resignation

8	Mantzaris	Julia	Paraprofessional III	0.75	AHS	9/4/2026

Signed by:
Timothy Erwin
DC285FEA0EFC43A...

Certified: Timothy Erwin, Assistant Superintendent, Human Resources

ALAMEDA UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM

Item Title: Approval and Acceptance of Donations

Item Type: Consent

Background: Throughout the school year, donations are routinely accepted by the District. The donations are from various sources and are commonly designated for specific schools or departments, and for specific use.

The attached report provides a detailed summary of all donations received during the reporting period, including donation amount, donor names, and designated recipients.

AUSD LCAP Goals: 4. Ensure that all students have access to basic services.

Fund Codes: 01 General Fund

Fiscal Analysis

Amount (Savings) (Cost): Will increase the revenues of the District in the amount of $49,720.95.

Recommendation: Approve as submitted.

AUSD Guiding Principle: #5 - Accountability, transparency, and trust are necessary at all levels of the organization.| #6 - Allocation of funds must support our vision, mission, and guiding principles.

Submitted By: Shariq Khan, Assistant Superintendent of Business Services

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ATTACHMENTS:

	Description	Upload Date	Type
🗋	Summary Site Donations	8/31/2026	Backup Material

2026-2027
Summary Site Donations
August 18, 2026 - August 31, 2026

Slip Date	Site	Donor	Amount	Site Total	Total Donations
8/11/2026	Alameda HS	Benjamin Zuckerman	$ 49.00		
8/11/2026	Alameda HS	Heidi Maits	$ 49.00		
8/11/2026	Alameda HS	Jennifer Urbieta	$ 27.00		
8/11/2026	Alameda HS	Khatera Aurang	$ 49.00		
8/12/2026	Alameda HS	Christine Iazzetti	$ 27.00		
8/12/2026	Alameda HS	Jennifer Huff	$ 27.00		
8/13/2026	Alameda HS	Alameda HS Athletic Boosters	$ 24,019.16		
8/13/2026	Alameda HS	Daniel Windler	$ 125.00		
8/13/2026	Alameda HS	Eric Long	$ 75.00		
8/13/2026	Alameda HS	Gregg Fujita	$ 100.00		
8/13/2026	Alameda HS	Allison Ton	$ 152.00		
8/13/2026	Alameda HS	Janice Li	$ 27.00		
8/13/2026	Alameda HS	Sage Leitson	$ 54.00		
8/13/2026	Alameda HS	Wendy Gee	$ 49.00		
8/14/2026	Alameda HS	BSN Sports	$ 218.81		
8/14/2026	Alameda HS	Katrina Castello	$ 27.00		
8/15/2026	Alameda HS	Aaron Benz	$ 76.00		
8/15/2026	Alameda HS	Aiyana Ouk-Medina	$ 54.00		
8/15/2026	Alameda HS	Ana Agustin	$ 81.00		
8/15/2026	Alameda HS	Athena Lou	$ 27.00		
8/15/2026	Alameda HS	Branka Tatarevic	$ 49.00		
8/15/2026	Alameda HS	Cheryl Lua	$ 27.00		
8/15/2026	Alameda HS	Eiric Skaaren	$ 27.00		
8/15/2026	Alameda HS	Esperanza Mendez	$ 76.00		
8/15/2026	Alameda HS	Heidi Martinez	$ 27.00		
8/15/2026	Alameda HS	Hong Yen Nguyen	$ 27.00		
8/15/2026	Alameda HS	Jon Salmon	$ 27.00		
8/15/2026	Alameda HS	Melissa Linzer	$ 49.00		
8/15/2026	Alameda HS	Pegah Afkary	$ 27.00		
8/15/2026	Alameda HS	Perla Molina	$ 27.00		
8/15/2026	Alameda HS	Phuoc Pham	$ 27.00		
8/15/2026	Alameda HS	Rony Cruz	$ 27.00		
8/15/2026	Alameda HS	Tiffanie Kelly	$ 49.00		
8/16/2026	Alameda HS	Marlo Searcy	$ 54.00		
8/16/2026	Alameda HS	Michelle Coffey	$ 27.00		
8/17/2026	Alameda HS	Alexandra Anthony	$ 20.00		
8/17/2026	Alameda HS	Alina Chow	$ 20.00		
8/17/2026	Alameda HS	Amelia Foos	$ 20.00		
8/17/2026	Alameda HS	Angela Shackford	$ 20.00		
8/17/2026	Alameda HS	Angie Hertz	$ 100.00		
8/17/2026	Alameda HS	Annemarie Ledeboer	$ 20.00		
8/17/2026	Alameda HS	Anonymous	$ 140.00		
8/17/2026	Alameda HS	Becky Hsu	$ 20.00		
8/17/2026	Alameda HS	Benjamin Su	$ 20.00		
8/17/2026	Alameda HS	Brian Edwards	$ 20.00		

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8/17/2026	Alameda HS	Charles William Pell	$	20.00
8/17/2026	Alameda HS	Cheryl Lua	$	20.00
8/17/2026	Alameda HS	Christian Dang	$	20.00
8/17/2026	Alameda HS	Christina Burke	$	20.00
8/17/2026	Alameda HS	Christina Drislane	$	20.00
8/17/2026	Alameda HS	Cindy Cheung	$	20.00
8/17/2026	Alameda HS	Claudia Lee	$	20.00
8/17/2026	Alameda HS	Cuiyan Li	$	20.00
8/17/2026	Alameda HS	Curry Forrer	$	20.00
8/17/2026	Alameda HS	D Iazzetti	$	50.00
8/17/2026	Alameda HS	David Pham	$	20.00
8/17/2026	Alameda HS	Deborah Nelson	$	40.00
8/17/2026	Alameda HS	Deeann Howard	$	20.00
8/17/2026	Alameda HS	Diana Fong	$	20.00
8/17/2026	Alameda HS	Elena Pivovarova	$	40.00
8/17/2026	Alameda HS	Elena Rivkin	$	20.00
8/17/2026	Alameda HS	Emily Lew	$	20.00
8/17/2026	Alameda HS	Emlia Marchese-Barker	$	20.00
8/17/2026	Alameda HS	Eric Neumann	$	20.00
8/17/2026	Alameda HS	Eric Suess	$	20.00
8/17/2026	Alameda HS	Esayas Tekle	$	30.00
8/17/2026	Alameda HS	Genevieve Meyer	$	20.00
8/17/2026	Alameda HS	George Steinbach	$	20.00
8/17/2026	Alameda HS	Hau Truong	$	20.00
8/17/2026	Alameda HS	Hector Corrada Bravo	$	200.00
8/17/2026	Alameda HS	Hee Hang Lau	$	20.00
8/17/2026	Alameda HS	Henon Ho	$	20.00
8/17/2026	Alameda HS	Ian Boyd	$	25.00
8/17/2026	Alameda HS	Ireedui Enkhtuvshin	$	20.00
8/17/2026	Alameda HS	J. Falletti Duncan	$	20.00
8/17/2026	Alameda HS	James Winkel	$	40.00
8/17/2026	Alameda HS	Jason Cheng	$	20.00
8/17/2026	Alameda HS	Jason Taylor	$	200.00
8/17/2026	Alameda HS	Jean Liu	$	250.00
8/17/2026	Alameda HS	Jeff Thomas	$	20.00
8/17/2026	Alameda HS	Jeffrey Nachbaur	$	20.00
8/17/2026	Alameda HS	Jim Nguyen	$	20.00
8/17/2026	Alameda HS	Jingbai Ma	$	20.00
8/17/2026	Alameda HS	John Vu	$	20.00
8/17/2026	Alameda HS	Joshua Schefers	$	20.00
8/17/2026	Alameda HS	Julie Wang	$	20.00
8/17/2026	Alameda HS	Justin Maris	$	20.00
8/17/2026	Alameda HS	Karina Kripalani	$	50.00
8/17/2026	Alameda HS	Kathleen Hackett	$	40.00
8/17/2026	Alameda HS	Kevin Suer	$	30.00
8/17/2026	Alameda HS	Kimber Rudo	$	20.00
8/17/2026	Alameda HS	Kimmy Phung	$	20.00
8/17/2026	Alameda HS	Kristy Carling	$	20.00

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8/17/2026	Alameda HS	Leslie Hettich	$	40.00
8/17/2026	Alameda HS	Lisa Schulz	$	20.00
8/17/2026	Alameda HS	Lori Costabile Sole Prop	$	40.00
8/17/2026	Alameda HS	Lynette Luebker	$	20.00
8/17/2026	Alameda HS	M. Hom	$	20.00
8/17/2026	Alameda HS	Marc Sterling	$	50.00
8/17/2026	Alameda HS	Maricar Rodriguez	$	20.00
8/17/2026	Alameda HS	Marlo Searcy	$	40.00
8/17/2026	Alameda HS	Matthew McGowan	$	30.00
8/17/2026	Alameda HS	Matthew Murray	$	40.00
8/17/2026	Alameda HS	Megan Denhardt	$	40.00
8/17/2026	Alameda HS	Michael Johnson	$	40.00
8/17/2026	Alameda HS	Michael Picetti	$	20.00
8/17/2026	Alameda HS	Michael Webber	$	50.00
8/17/2026	Alameda HS	Michael Wwan	$	40.00
8/17/2026	Alameda HS	Michelle Berkovich	$	20.00
8/17/2026	Alameda HS	Michelle Dunn-Ruiz	$	20.00
8/17/2026	Alameda HS	Monica Ware	$	60.00
8/17/2026	Alameda HS	Nicola Taggart	$	20.00
8/17/2026	Alameda HS	Nicole Brito	$	20.00
8/17/2026	Alameda HS	Pelin Bektur	$	20.00
8/17/2026	Alameda HS	Ping Wong	$	20.00
8/17/2026	Alameda HS	Ram Mummidi	$	225.00
8/17/2026	Alameda HS	Robert Fry III	$	25.00
8/17/2026	Alameda HS	Sabine Steegers	$	40.00
8/17/2026	Alameda HS	Samuel Nathan Merritt	$	50.00
8/17/2026	Alameda HS	Samuel Woldesemayat	$	40.00
8/17/2026	Alameda HS	Sara Goldsmith	$	150.00
8/17/2026	Alameda HS	Sarah Singer	$	20.00
8/17/2026	Alameda HS	Sean Bertain	$	50.00
8/17/2026	Alameda HS	Sheetal Cordova	$	20.00
8/17/2026	Alameda HS	Shelby Morita	$	20.00
8/17/2026	Alameda HS	Shulin Lin	$	50.00
8/17/2026	Alameda HS	Smitheram LLC	$	20.00
8/17/2026	Alameda HS	Stephanie Lee	$	20.00
8/17/2026	Alameda HS	Stephen McHale	$	20.00
8/17/2026	Alameda HS	Susan Philip	$	40.00
8/17/2026	Alameda HS	Tabitha Cagan	$	20.00
8/17/2026	Alameda HS	Thomas Melbourne	$	20.00
8/17/2026	Alameda HS	Ton Family Corporation	$	100.00
8/17/2026	Alameda HS	Trust of Russel and Thea Bayley	$	20.00
8/17/2026	Alameda HS	Vadym Pokotylo	$	20.00
8/17/2026	Alameda HS	Van-Khanh Nguyen	$	20.00
8/17/2026	Alameda HS	Wahida Randecker	$	20.00
8/17/2026	Alameda HS	Warren Morishige	$	20.00
8/17/2026	Alameda HS	Yang Wang	$	20.00
8/17/2026	Alameda HS	Yanna Chen	$	50.00
8/17/2026	Alameda HS	Chris Levesque	$	27.00

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8/17/2026	Alameda HS	Gregg Fujita	$	49.00
8/17/2026	Alameda HS	Helya Adel	$	27.00
8/17/2026	Alameda HS	Jennifer Eran	$	49.00
8/17/2026	Alameda HS	John Fong	$	27.00
8/17/2026	Alameda HS	Keryn Francisco	$	27.00
8/17/2026	Alameda HS	Lisa Sciandra	$	49.00
8/17/2026	Alameda HS	Margaret Villamil	$	49.00
8/17/2026	Alameda HS	Thong Nguyen	$	27.00
8/17/2026	Alameda HS	Yumi Kaneta-Zink	$	27.00
8/18/2026	Alameda HS	Amy Miller	$	100.00
8/18/2026	Alameda HS	Kevin McCarty	$	125.00
8/18/2026	Alameda HS	Nicholas Barillaro	$	200.00
8/18/2026	Alameda HS	Peter Huddleson	$	225.00
8/18/2026	Alameda HS	Sarah Fallon	$	200.00
8/18/2026	Alameda HS	Ben Stein	$	49.00
8/18/2026	Alameda HS	Gala Vaught	$	27.00
8/18/2026	Alameda HS	Gilberto Aranda	$	54.00
8/18/2026	Alameda HS	Gwendolyn Leachman	$	49.00
8/18/2026	Alameda HS	Jamie Stramaglio	$	49.00
8/18/2026	Alameda HS	Jesse Burrell	$	27.00
8/18/2026	Alameda HS	Jessica Liu	$	49.00
8/18/2026	Alameda HS	Krithiga Baburaj	$	27.00
8/18/2026	Alameda HS	Marcelo Gomez	$	27.00
8/18/2026	Alameda HS	Marlem Bueno	$	49.00
8/18/2026	Alameda HS	Melanie Sheaffer	$	27.00
8/18/2026	Alameda HS	Mikaela Edwards	$	49.00
8/18/2026	Alameda HS	Nancy Berger	$	27.00
8/18/2026	Alameda HS	Nancy Pun	$	27.00
8/18/2026	Alameda HS	Nikolay Belitchenov	$	27.00
8/18/2026	Alameda HS	Samantha Iyer	$	27.00
8/18/2026	Alameda HS	Uyanga Nyamsuren	$	27.00
8/18/2026	Alameda HS	Wayne Stedman	$	54.00
8/18/2026	Alameda HS	Wenhao Chen	$	27.00
8/19/2026	Alameda HS	Alex Breuer	$	20.00
8/19/2026	Alameda HS	Amanda Dee Meng	$	20.00
8/19/2026	Alameda HS	Amy Wooldridge	$	10.00
8/19/2026	Alameda HS	Ann Stonehouse	$	40.00
8/19/2026	Alameda HS	Anne Garfinkle	$	20.00
8/19/2026	Alameda HS	Annie Shao	$	100.00
8/19/2026	Alameda HS	Antonia Hernandez	$	20.00
8/19/2026	Alameda HS	Bao Tran	$	25.00
8/19/2026	Alameda HS	Brian Lau	$	100.00
8/19/2026	Alameda HS	Cheryl Munoz	$	20.00
8/19/2026	Alameda HS	Christopher Crowley	$	20.00
8/19/2026	Alameda HS	Christopher Morlan	$	30.00
8/19/2026	Alameda HS	Christopher Robinette	$	50.00
8/19/2026	Alameda HS	Daniel Siskind	$	50.00
8/19/2026	Alameda HS	Doris Ung	$	20.00

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8/19/2026	Alameda HS	Dung Kelly Lu	$	50.00
8/19/2026	Alameda HS	Elaine Huang	$	20.00
8/19/2026	Alameda HS	Ganna Teng	$	20.00
8/19/2026	Alameda HS	Helen Liu	$	20.00
8/19/2026	Alameda HS	James Liu	$	10.00
8/19/2026	Alameda HS	Jennifer Daily	$	30.00
8/19/2026	Alameda HS	Jian Cong Lin	$	20.00
8/19/2026	Alameda HS	Jyothi Marbin	$	20.00
8/19/2026	Alameda HS	Kelvin Lam	$	20.00
8/19/2026	Alameda HS	Kevin Russert Walsh	$	40.00
8/19/2026	Alameda HS	Maheen Mausoof Adamson	$	20.00
8/19/2026	Alameda HS	Marek Gilbert	$	25.00
8/19/2026	Alameda HS	Maria Islas-Banthi	$	70.00
8/19/2026	Alameda HS	Michael Tamir	$	10.00
8/19/2026	Alameda HS	Michelle Lager	$	20.00
8/19/2026	Alameda HS	Nathan Shou	$	100.00
8/19/2026	Alameda HS	Patrick Sutton	$	40.00
8/19/2026	Alameda HS	Ping Liu	$	30.00
8/19/2026	Alameda HS	The Alis Family Trust	$	25.00
8/19/2026	Alameda HS	The Tan Mori Living Trust	$	20.00
8/19/2026	Alameda HS	Thierry Didonna	$	20.00
8/19/2026	Alameda HS	Thong Dat Nguyen	$	20.00
8/19/2026	Alameda HS	Tracy Hazelton	$	25.00
8/19/2026	Alameda HS	Ursula Salamanca Aldana	$	20.00
8/19/2026	Alameda HS	Warren Morishige	$	20.00
8/19/2026	Alameda HS	William Tran	$	20.00
8/19/2026	Alameda HS	Zhi K He	$	10.00
8/19/2026	Alameda HS	Amanda Sibley	$	49.00
8/19/2026	Alameda HS	Amillia Olson	$	27.00
8/19/2026	Alameda HS	Angela Cattaneo	$	27.00
8/19/2026	Alameda HS	Arian Salehi	$	54.00
8/19/2026	Alameda HS	Erika De La Cruz	$	27.00
8/19/2026	Alameda HS	Jason Chin	$	27.00
8/19/2026	Alameda HS	Kairi Williams	$	27.00
8/19/2026	Alameda HS	Laura Alvarez	$	49.00
8/19/2026	Alameda HS	Megan Tingle	$	49.00
8/19/2026	Alameda HS	Rechelle Diamond	$	27.00
8/19/2026	Alameda HS	Steven Kniep	$	49.00
8/19/2026	Alameda HS	valentino pineda	$	22.00
8/19/2026	Alameda HS	Yumiko Maru	$	49.00
8/20/2026	Alameda HS	Angela Gormas	$	25.00
8/20/2026	Alameda HS	Angela Junck	$	10.00
8/20/2026	Alameda HS	Angela Shackford	$	27.00
8/20/2026	Alameda HS	Annabelle Blackman	$	27.00
8/20/2026	Alameda HS	Diana Dolan	$	27.00
8/20/2026	Alameda HS	Elena Rivkin	$	25.00
8/20/2026	Alameda HS	James Gay	$	25.00
8/20/2026	Alameda HS	Jennifer Wilds	$	25.00

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8/20/2026	Alameda HS	Jordan Geiman	$	49.00	
8/20/2026	Alameda HS	Katsura Nakano	$	25.00	
8/20/2026	Alameda HS	Kristin Hele	$	49.00	
8/20/2026	Alameda HS	Lori Costabile Sole Prop	$	25.00	
8/20/2026	Alameda HS	Megan Denhardt	$	27.00	
8/20/2026	Alameda HS	Michael Wan	$	27.00	
8/20/2026	Alameda HS	Michele Cushner	$	27.00	
8/20/2026	Alameda HS	Nicholas Economos	$	51.00	
8/20/2026	Alameda HS	Noriko Yasui	$	27.00	
8/20/2026	Alameda HS	Patrick Hall	$	70.00	
8/20/2026	Alameda HS	Peter McNab	$	250.00	
8/20/2026	Alameda HS	Sean Keelan	$	25.00	
8/20/2026	Alameda HS	Shannon Yuen	$	25.00	
8/20/2026	Alameda HS	You You Xia	$	25.00	
8/20/2026	Alameda HS	Alex Millot	$	49.00	
8/20/2026	Alameda HS	Catlin Bauby	$	27.00	
8/20/2026	Alameda HS	Christine Larsen	$	76.00	
8/20/2026	Alameda HS	Nalani Aleteanu	$	27.00	
8/21/2026	Alameda HS	Kate Chow	$	49.00	
8/24/2026	Alameda HS	Cash	$	1,520.00	
8/24/2026	Alameda HS	Jennifer Blair	$	49.00	
8/24/2026	Alameda HS	Susanne Heim	$	27.00	
8/24/2026	Alameda HS	Tiffany McBride	$	98.00	
8/25/2026	Alameda HS	Cash	$	5,825.00	
					$ 42,084.97
8/13/2026	Encinal Jr-Sr HS	Encinal HS Athletic Boosters	$	1,000.00	
8/13/2026	Encinal Jr-Sr HS	Eteamsponsor Inc.	$	15.00	
8/13/2026	Encinal Jr-Sr HS	NeedMyTranscript	$	8.00	
8/13/2026	Encinal Jr-Sr HS	North Coast Section, CIF	$	305.00	
8/13/2026	Encinal Jr-Sr HS	Piedmont Unified School District	$	810.00	
8/18/2026	Encinal Jr-Sr HS	Berkeley Athletic Fund	$	350.00	
8/18/2026	Encinal Jr-Sr HS	Encinal HS Athletic boosters	$	120.00	
8/18/2026	Encinal Jr-Sr HS	Eteamsponsor Inc	$	3,157.75	
8/18/2026	Encinal Jr-Sr HS	Oakdale High School	$	460.00	
					$ 6,225.75
8/23/2026	Island HS	Sean Strachan	$	39.73	
					$ 39.73
8/11/2026	Lincoln MS	Arkita Slaughter	$	11.00	
8/11/2026	Lincoln MS	Carana Starritt	$	22.00	
8/11/2026	Lincoln MS	Emily Price	$	11.00	
8/11/2026	Lincoln MS	Francesca Puccini	$	11.00	
8/11/2026	Lincoln MS	Megan Wilichinsky	$	11.00	
8/11/2026	Lincoln MS	Richard SatheWarner	$	11.00	
8/12/2026	Lincoln MS	Alejandra Roman	$	11.00	
8/12/2026	Lincoln MS	Heidi Martinez	$	11.00	
8/12/2026	Lincoln MS	Kalpana Dhyani	$	11.00	
8/12/2026	Lincoln MS	Libby Roin	$	11.00	
8/12/2026	Lincoln MS	Maria Sammar	$	11.00	

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8/12/2026	Lincoln MS	Megan Hartman	$	11.00
8/12/2026	Lincoln MS	Xiya Fu	$	11.00
8/13/2026	Lincoln MS	Ada Means	$	22.00
8/13/2026	Lincoln MS	Alan Yip	$	22.00
8/13/2026	Lincoln MS	Allison Ton	$	11.00
8/13/2026	Lincoln MS	Alyx Karpowicz	$	11.00
8/13/2026	Lincoln MS	Andrew Brooks	$	11.00
8/13/2026	Lincoln MS	Bryce Baker	$	11.00
8/13/2026	Lincoln MS	Claire Saccoccini	$	51.00
8/13/2026	Lincoln MS	David Ono	$	11.00
8/13/2026	Lincoln MS	Ellie Yen-Ping Lin	$	11.00
8/13/2026	Lincoln MS	Florian Fischetti	$	11.00
8/13/2026	Lincoln MS	Flynn, Bethany Twitchel	$	11.00
8/13/2026	Lincoln MS	Hari Palaiyanur	$	11.00
8/13/2026	Lincoln MS	Kyaw Htoo	$	11.00
8/13/2026	Lincoln MS	Mylanie Ventanilla	$	11.00
8/13/2026	Lincoln MS	Paola Proietti	$	11.00
8/13/2026	Lincoln MS	Sarah Elliott	$	11.00
8/13/2026	Lincoln MS	Sherry Bastani	$	11.00
8/13/2026	Lincoln MS	Susan Lam	$	11.00
8/13/2026	Lincoln MS	Susan Philip	$	11.00
8/14/2026	Lincoln MS	Aguilera, Maria Mata	$	11.00
8/14/2026	Lincoln MS	Anamarie Carlos	$	11.00
8/14/2026	Lincoln MS	Arelis Rivera-Burgos	$	11.00
8/14/2026	Lincoln MS	Beth Meloy	$	11.00
8/14/2026	Lincoln MS	Brooke Pilawa	$	11.00
8/14/2026	Lincoln MS	Christine Garcia	$	36.00
8/14/2026	Lincoln MS	Dara Sue	$	11.00
8/14/2026	Lincoln MS	Hannah Kirk	$	11.00
8/14/2026	Lincoln MS	Ian Stewart	$	11.00
8/14/2026	Lincoln MS	Leah Onori	$	11.00
8/14/2026	Lincoln MS	Luis Gonzalez	$	11.00
8/14/2026	Lincoln MS	Meheret Bekele	$	11.00
8/14/2026	Lincoln MS	Melissa Moses	$	11.00
8/14/2026	Lincoln MS	Nadia Adame	$	22.00
8/14/2026	Lincoln MS	Nami Hayashi	$	11.00
8/15/2026	Lincoln MS	E Medina	$	11.00
8/15/2026	Lincoln MS	Erin Ellinwood	$	11.00
8/15/2026	Lincoln MS	Kat Smith	$	11.00
8/15/2026	Lincoln MS	Lacey Bangle	$	11.00
8/15/2026	Lincoln MS	Marian Quinones	$	11.00
8/15/2026	Lincoln MS	Noel Seibert	$	22.00
8/15/2026	Lincoln MS	Tara Clancy	$	11.00
8/15/2026	Lincoln MS	Yang Shi	$	11.00
8/16/2026	Lincoln MS	Ana Papageorgiou	$	11.00
8/16/2026	Lincoln MS	Ellen Lefkowitz	$	11.00
8/16/2026	Lincoln MS	Erica Lohrey	$	11.00
8/16/2026	Lincoln MS	Lisa Siskind	$	11.00

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8/17/2026	Lincoln MS	Insoo Lee	$	11.00		
8/17/2026	Lincoln MS	Erin Reichert	$	11.00		
8/17/2026	Lincoln MS	Joy Chen	$	11.00		
8/17/2026	Lincoln MS	Maya Naylor	$	11.00		
8/18/2026	Lincoln MS	Alex Reinwald	$	11.00		
8/18/2026	Lincoln MS	Blair Benson	$	11.00		
8/18/2026	Lincoln MS	Colin Adams	$	11.00		
8/18/2026	Lincoln MS	Emily Fedman	$	11.00		
8/18/2026	Lincoln MS	Jason Chin	$	11.00		
8/18/2026	Lincoln MS	Jin Cho	$	11.00		
8/18/2026	Lincoln MS	Lea Glick	$	11.00		
8/18/2026	Lincoln MS	Megan Wall Shui	$	11.00		
8/18/2026	Lincoln MS	Sarah Schneider	$	22.00		
8/18/2026	Lincoln MS	Stephanie Walsh	$	11.00		
8/18/2026	Lincoln MS	Svenja Ubl	$	11.00		
8/19/2026	Lincoln MS	Yichang Chang	$	11.00		
8/19/2026	Lincoln MS	Jin Li	$	22.00		
8/19/2026	Lincoln MS	Katherine Dalton	$	11.00		
8/19/2026	Lincoln MS	Madhavi Patankar	$	11.00		
8/20/2026	Lincoln MS	Ellie Yen-Ping Lin	$	25.00		
8/20/2026	Lincoln MS	Hilda Gee	$	11.00		
8/20/2026	Lincoln MS	Jin Li	$	25.00		
8/20/2026	Lincoln MS	Karen Morton	$	11.00		
8/20/2026	Lincoln MS	Matt DeVriendt	$	52.50		
8/20/2026	Lincoln MS	Maureen Whitney	$	63.50		
8/20/2026	Lincoln MS	Melissa Anderson	$	11.00		
8/20/2026	Lincoln MS	Samantha Franklin	$	22.00		
8/20/2026	Lincoln MS	Stacy Kania	$	31.00		
8/21/2026	Lincoln MS	Hayden Wong	$	11.00		
8/21/2026	Lincoln MS	Jessica Shimmin	$	11.00		
8/21/2026	Lincoln MS	Julia Backs	$	11.00		
8/22/2026	Lincoln MS	Benjamin Zuckerman	$	52.50		
8/22/2026	Lincoln MS	Jessica Liu	$	11.00		
8/23/2026	Lincoln MS	Debbie Nakayama	$	11.00		
8/23/2026	Lincoln MS	Jolene Ignowski	$	11.00		
					$ 1,370.50	
						$ 49,720.95

ALAMEDA UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM

Item Title: Approval and Ratification of Contracts Executed Pursuant to Board Policy 3300

Item Type: Consent

Background: On June 23, 2026, through adoption of Resolution No. 2025-2026.78, the Board of Education delegated authority to enter into contracts on behalf of the Alameda Unified School District and to purchase supplies, materials, apparatus, equipment, and services up to the amounts specified in Public Contract Code 20111 and Education Code section 17604 to the Superintendent of Schools, Assistant Superintendent of Educational Services, Assistant Superintendent of Business Services, Assistant Superintendent of Human Resources, and the Accounting/Purchasing Manager(s).

Resolution Number 2025-2026.78 delegates authority to the Superintendent and other designated staff to approve purchases and contracts below $119,100, the updated bid threshold effective January 1, 2026. Contracts between $25,000 and $119,100 approved under this authority must be ratified by the Board within 60 days.

1. (Fund 01, Resource 6500) Professional Services Agreement between AUSD and Christa Cusimano for a per assessment cost of $6300.00 and a total not to exceed $31,500.00.
2. (Fund 01, Resource 6500) Professional Services Agreement between AUSD and Alison Pentland for an hourly rate of $172.00 and a total not to exceed $104,576.00.
3. (Fund 01, Resource 6500) Amendment No.1 to Master Professional Services Agreement between AUSD and Pine Health, LLC for an increase of $1,500,000.00 and an amended total of $5,500,000.00.
4. (Fund 01, Resource 9046) Professional Services Agreement between AUSD and Marianne Olney-Hamel for an hourly rate of $41.00 and a total not to exceed $39,000.00.
5. (Fund 01, Resource 6300) Amendment No. 4 to Multi Year Commitment Agreement between AUSD and Klett World Languages for an increase of $2,977.34 and an amended total of $357,713.25.
6. (Fund 01, Resource 8150) Professional Services Agreement between AUSD and Emergency Lighting Equipment Service Co., Inc for a total not to exceed $30,000.00.

AUSD LCAP Goals: 4. Ensure that all students have access to basic services.

Fund Codes:

Fiscal Analysis

Amount (Savings) (Cost): See attached contract(s) for detailed expenditures.

Recommendation: Approve as submitted.

AUSD Guiding Principle: #5 - Accountability, transparency, and trust are necessary at all levels of the organization.| #6 - Allocation of funds must support our vision, mission, and guiding principles.

Submitted By: Shariq Khan, Assistant Superintendent of Business Services

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ATTACHMENTS:

	Description	Upload Date	Type
🗋	Christa Cuismano	9/2/2026	Backup Material
🗋	Alison Pentland	9/2/2026	Backup Material
🗋	Pine Health LLC	9/2/2026	Backup Material
🗋	Marianne Olney-Hamel	9/2/2026	Backup Material
🗋	Klett World Languages	9/2/2026	Backup Material
🗋	Elesco	9/2/2026	Backup Material

ALAMEDA UNIFIED SCHOOL DISTRICT
EXCELLENCE & EQUITY FOR ALL STUDENTS

Professional Services Agreement

This Agreement is entered into between the Alameda Unified School District (AUSD) and Christa Cusimano (CONTRACTOR). AUSD is authorized by Government Code Section 53060 to contract for the furnishing of special services and advice in financial, economic, account, engineering, legal, and administrative matters with persons specially trained, experienced, and competent to perform such services. CONTRACTOR is specially trained, experienced, and competent to provide such services. The parties agree as follows:

1. Services. The CONTRACTOR shall provide the following services (include full scope, location, & to whom services are provided):

Contractor will provide up to five (5) Independent Educational Evaluations (IEE) as requested, during the 2026-2027 school year.

2. Term.

The term of this agreement shall be from 8/1/26 (or the day immediately following approval by the Superintendent or Assistant Superintendent(s) per (Education Code(s) §35161and §17604) if the aggregate amount CONTRACTOR contracted with AUSD is below $ 119,100; or, approval by the Board of Education if the total contract(s) exceeds $ 119,100) to 6/30/27. The work shall be completed no later than 5/31/27 .

3. Compensation.

This sum shall be for full performance of this Agreement and includes fees, costs, and expenses incurred by CONTRACTOR including, but not limited to labor, materials, taxes, profit, overhead, travel, insurance, subcontractor costs, and other costs.

4. Select one of the following:

☐ CONTRACTOR is providing services for a flat fee which shall not exceed $_____.

☐ CONTRACTOR will be compensated at an hourly rate. CONTRACTOR will provide a maximum hours of services at a rate of $_____/hour for a total not to exceed $_____.

☑ Other: Per assessment costs, with a total not to exceed $31,500.00

AUSD shall pay costs for the following equipment, materials or supplies used by CONTRACTOR in performing services: _____

which shall not exceed a total cost of $_____.

Payment for the work shall be made for all undisputed amounts in monthly installment payments within forty-five (45) days after the CONTRACTOR submits an invoice to AUSD for work actually completed and after AUSD's written approval of the work, or the portion of the work for which payment is to be made.

The granting of any payment by AUSD or the recipient thereof by CONTRACTOR, shall in no way lessen the liability of CONTRACTOR to correct unsatisfactory work, although the unsatisfactory character of that work may not have been apparent or detected at the time a payment was made. Work, which does not conform to the requirements of this Agreement, may be rejected by AUSD and in that case must be replaced by CONTRACTOR without delay.

4. Strategic Alignment. Select one of the following:

☐ **School-based Agreements:** How does this service support academic goals and increase student achievement as described in the Board-approved School Site Plan? _____

☑ **Central Office Agreements:** How does this service support the overall strategic goals of the department and increase student achievement? Assessment for student services and achievement of academic goals.

5. Conduct of Contractor.

CONTRACTOR will adhere to the following staff requirements and provide AUSD with evidence of staff qualifications as identified prior to commencing the work under this Agreement and consistent with invoicing requirements outlined in Section 9.

5.1 Tuberculosis Screening. Select one of the following:

☐ TB Clearance shall be provided to AUSD prior to starting work; or

☑ Records are already on file; or

☐ CONTRACTOR certifies that they require all employees or subcontractors to complete TB testing and maintain such records; or

☐ **Waiver of TB Screening.** CONTRACTOR is not required to provide evidence of TB Clearance because CONTRACTOR will not work directly with students more than eight (8) hours in the contract term.

_____(CONTRACTOR initials)

_____(AUSD Representative Acknowledgement)

5.2 Fingerprinting of Employees and Agents. The fingerprinting and criminal background investigation requirements of Education Code Section 45125.1 apply to CONTRACTOR's services under this Agreement and CONTRACTOR certifies its compliance with these provisions as follows: "CONTRACTOR has complied with the fingerprinting and criminal background investigation requirements of Education Code Section 45125.1 with respect to all CONTRACTOR's employees, subcontractors, agents, and subcontractors' employees or agents ("Employees") regardless of whether those Employees are paid or unpaid, concurrently employed by AUSD or acting as independent contractors of CONTRACTOR, who may have contact with AUSD pupils in the course of providing services pursuant to the Agreement, and the California Department of Justice has determined that none of those Employees has been convicted of a felony, as that term is defined in Education Code Section 45122.1. CONTRACTOR further certifies that it has received and reviewed fingerprint results for each of its Employees and CONTRACTOR has requested and reviewed subsequent arrest records for all Employees who may come into contact with AUSD pupils in providing services to the AUSD under this Agreement."

Fingerprinting of Employees and Agents. Select one of the following:

☐ Fingerprint Clearance will be completed through AUSD prior to starting work; or

☑ Records are already on file with AUSD; or.

☐ CONTRACTOR certifies that they require all employees or subcontractors to complete fingerprinting and maintain such records***;*** or

☐ **Waiver of Fingerprint Requirement**. CONTRACTOR is not required to comply with section 5.2 as:

☐ CONTRACTOR staff will have no contact or interactions with students outside of the immediate and constant supervision and control of the pupil's parent or guardian or a school employee; or

☐ CONTRACTOR services under this Agreement shall be limited to construction, reconstruction, rehabilitation, or repair of a school facility, and CONTRACTOR'S employees shall have limited contact with students. Accordingly, the requirements of Education Code section 45125.2 shall not apply to services under this Agreement:

_____ (CONTRACTOR initials)

_____ (AUSD Representative Acknowledgement)

5.3 Mandated Reporter Compliance. Pursuant to the California Child Abuse and Neglect Reporting Act (California Penal Code sections 11164 et seq.), as amended, including by Senate Bill 848 (2025), CONTRACTOR acknowledges that CONTRACTOR and any of its employees, agents, subcontractors, or representatives whose duties require contact with or supervision of AUSD pupils are deemed mandated reporters under California law.

☑ **Independent Contractors, Sole Proprietors, and Single-Member LLCs**

If CONTRACTOR is an individual, sole proprietor, or single-member limited liability company, CONTRACTOR shall complete mandated reporter training that complies with Education Code section 44691 and Penal Code section 11165.7 prior to commencing any services under this Agreement and shall submit to AUSD a certificate of completion evidencing such training. CONTRACTOR shall complete mandated reporter training annually thereafter and provide updated proof upon request.

☐ **Agencies or Multi-Staffed Contractors**

If CONTRACTOR is a corporation, partnership, nonprofit organization, or other entity providing services through multiple personnel, CONTRACTOR may satisfy the requirement by certifying and affirming that all CONTRACTOR personnel assigned to AUSD sites who meet the definition of mandated reporters:

1. Have completed mandated reporter training compliant with Education Code section 44691 and Penal Code section 11165.7; and
2. Completed such training prior to commencing services.

CONTRACTOR certification (signature): _____

☐ **Waiver - NO Direct Contacts or Supervision of Pupils**

If CONTRACTOR certifies that neither CONTRACTOR nor any of its employees, agents, subcontractors, or representatives will have direct contact with or supervision of AUSD pupils, the mandated reporter training requirement may be waived. CONTRACTOR further certifies that its personnel will not access Student Data except as expressly authorized in writing by the District.

CONTRACTOR certification (signature): _____

This waiver is revocable at the District's sole discretion and is void upon any change in scope resulting in student contact or supervision, which CONTRACTOR shall report immediately

5.4 Removal of CONTRACTOR's Employee(s). In the event that AUSD, in its sole discretion, at any time during the term of this Agreement, desires the removal of any CONTRACTOR-related persons, employee, representative, or agent from an AUSD school site and/or property, CONTRACTOR shall immediately upon receiving notice from AUSD of such desire, cause the removal of such person or persons.

Insurance Received/Approved: Initial

6. Insurance. The CONTRACTOR shall procure and maintain the following insurance coverage at all times. Failure to provide documentation or maintain coverage during the contract term will result in termination.

6.1 Workers' Compensation and Employers' Liability Insurance. Workers' Compensation Insurance and Employers' Liability Insurance for all of its employees performing any portion of the Services in conformance with the laws of the State of California and Federal laws when applicable. Workers' Compensation shall meet statutory requirements and Employers' Liability Insurance shall not be less than One Million Dollars ($1,000,000) per occurrence.

Select one of the following:

☐ The CONTRACTOR is aware of and in compliance of the provisions of Section 3700 of the Labor Code and will provide AUSD proof of coverage before commencing the performance of the work of this Agreement.

CONTRACTOR acknowledgment (signature): _____

☑ The CONTRACTOR is exempt from Workers' Compensation Requirements as a Sole proprietor or Independent Contractor with no employees.

6.2 General Liability and Automobile Liability Insurance. Commercial General Liability Insurance, and when applicable, Automobile Liability Insurance (Any Auto) that shall protect the CONTRACTOR and AUSD, from all claims of bodily injury, property damage, personal injury, death, advertising injury, and medical payments arising out of or from performing any portion of the Service with a minimum requirement of One Million Dollars ($1,000,000) per occurrence. Certain professional services provided through this Agreement may require higher cover limits as determined by AUSD.

CONTRACTOR acknowledgment (signature): DocuSigned by: Christa Cusimano 878C042D82C3452...

6.3 Professional Liability Insurance. If CONTRACTOR is providing AUSD professional or advice or consultation for implementation under this Agreement, CONTRACTOR shall maintain errors and omissions insurance or professional liability insurance with coverage limits of One Million Dollars ($1,000,000) per claim.

☐ **Waiver of Professional Liability Insurance.** CONTRACTOR is not required to maintain professional liability insurance due to the scope of services in this Agreement.

_____ (CONTRACTOR initials)

_____ (AUSD Representative Acknowledgement)

6.4 Proof of Carriage of Insurance. CONTRACTOR shall not commence performing any portion of the Services until all required insurance has been obtained and certificates indicating the required coverage have been provided to AUSD and approved by AUSD. Certificates and insurance policies shall include the following:

(a) A clause stating: "This policy shall not be canceled or reduced in required limits of liability or amounts of insurance until notice has been mailed to the AUSD, stating date of cancellation or reduction. Date of cancellation or reduction shall not be less than thirty (30) days after date of mailing notice."

(b) An endorsement stating that the AUSD are named additional insureds under all policies except Workers' Compensation Insurance, Professional Liability, and Employers' Liability Insurance. An endorsement shall also state that the Contractor's insurance policies shall be primary to any insurance or self-insurance maintained by the AUSD.

(c) All policies shall be written on an occurrence form.

(d) Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A: VII, unless otherwise acceptable to the AUSD.

7. **Notices.** All notices provided for under this Agreement shall be in writing and either personally delivered during normal business hours or sent by U.S. Mail (certified, return receipt requested) with postage prepaid to the other party at the address set forth below:

DISTRICT	CONTRACTOR
Name: Wahner, Jorge	**Name:** Christa Cusimano
Title: Coordinator	**Title:** Independent Contractor, LEP
Address: 2060 Challenger Dr	**Address:** 1926 Willow St.
Alameda CA 94501	Alameda, CA 94501
Email: jwahner@alamedaunified.org	**Email:** cbishop321@gmail.com

Notice shall be effective when received if personally served or, if mailed, three days after mailing. Either party must give written notice of a change in address.

8. **Invoicing.** Invoices furnished by CONTRACTOR under this Agreement must be in a form acceptable to AUSD. All amounts paid by AUSD shall be subject to audit by AUSD.Invoices shall be emailed directly to accountspayable@alamedaunified.org or mailed to Attn: Accounts Payable at 2060 Challenger Drive, Alameda, CA 94501. Invoice shall include but not be limited to: consultant name, consultant address, invoice date, invoice sequence number, purchase order number, name of school or department service was provided to, period of service, number of hours of service, brief description of services provided, hourly rate, and total payment requested.

9. **Licenses and Permits.** CONTRACTOR shall obtain and keep in force all licenses, permits, and certificates necessary for the performance of this Agreement.

10. **Contractor Qualifications / Performance of Services.** CONTRACTOR is specially trained, experienced, competent and fully licensed to provide the Services required by this Agreement in conformity with the laws and regulations of the State of California, the United States of America, and all local laws, ordinances and regulations, as they may apply.
CONTRACTOR represents that CONTRACTOR has the qualifications and ability to perform the Services in a professional manner, without the advice, control, or supervision of AUSD. Contractor's services will be performed, findings obtained, reports and recommendations prepared in accordance with generally and currently accepted principles and practices of its profession for services to California schools.

11. **Status of Contractor.** This is not an employment contract. CONTRACTOR, in the performance of this Agreement, shall be and act as an independent contractor. CONTRACTOR certifies that s/he performs work that is outside the usual course of the AUSD's business. CONTRACTOR further certifies s/he is customarily engaged in an independently established trade, occupation, or business of the same nature as that involved in the work performed. CONTRACTOR understands and agrees that it and all of its employees shall not be considered officers, employees, agents, partner, or joint venture of AUSD, and are not entitled to benefits of any kind or nature normally provided employees of AUSD and/or to which AUSD's employees are normally entitled, including, but not limited to, State Unemployment Compensation or Workers' Compensation. CONTRACTOR shall assume full responsibility for payment of all federal, state, and local taxes or contributions, including unemployment insurance, social security, and income taxes with respect to CONTRACTOR's employees. In the performance of the work herein contemplated, CONTRACTOR is an independent contractor or business entity, with the sole authority for controlling and directing the performance of the details of the work. AUSD's interest is only in the results obtained.

12. **Assignment.** The obligations of CONTRACTOR under this Agreement shall not be assigned by CONTRACTOR without the express prior written consent of AUSD.

13. **Site Access/Security.** While providing services as set forth in this contract, it may be determined that keys are necessary for access or emergency response. In the event that keys are approved to be issued to the CONTRACTOR, the CONTRACTOR acknowledges and agrees to the responsibility of securely maintaining said keys. The CONTRACTORS' duty, along with its employees or subcontractors if applicable, is to ensure the keys are kept safe, used only for business purposes, and not misused (shared, duplicated, etc.). In the event of any lost or stolen keys, the organization must report the incident to the AUSD in no less than 24 hours. Furthermore, should any contractor be reassigned to another site or their contract with AUSD terminate or expire, all individuals must return all keys to the original issuer on their final day. The CONTRACTOR assumes all liability for re-keying costs at any AUSD school site associated with the use, loss, or failure to return AUSD keys, including the potential of reduced or withheld invoice payments if necessary.

14. **Anti -Discrimination.** It is the policy of AUSD that in connection with all work performed under contracts there be no discrimination against any employee engaged in the work because of race, color, ancestry, national origin, religious creed, physical disability, medical condition, marital status, sexual orientation, gender, or age and therefore the CONTRACTOR agrees to comply with applicable federal and California laws including, but not limited to, the California Fair Employment and Housing Act beginning with Government Code Section 12900 and Labor Code Section 1735 and AUSD policy. In addition, the CONTRACTOR agrees to require like compliance by all its subcontractors. Contractor shall not engage in unlawful discrimination in employment on the basis of actual or perceived race, color, national origin, ancestry, religion, age, marital status, pregnancy, physical or mental disability, medical condition, veteran status, gender, sex, or sexual orientation.

15. **Drug -Free/Smoke Free Policy**. No drugs, alcohol, and/or smoking are allowed at any time in any buildings and/or grounds on AUSD property. No students, staff, visitors, CONTRACTORs, or subcontractors are to smoke or use drugs or alcohol on these sites.

16. **Indemnification.** CONTRACTOR agrees to defend, indemnify and hold harmless AUSD, its Board, trustees, officers, agents, employees and volunteers from all claims, including active and passive claims, losses, costs, attorney fees and expenses arising out of any liability or claim of liability for personal injury, bodily injury to persons or death, contractual liability and damage to property sustained or claimed to have been sustained arising out of activities of the CONTRACTOR or its sub-Contractors, and any other person, firm or corporation furnishing or supplying services, materials or supplies in conjunction with the services of the CONTRACTOR, whether authorized by this Agreement or not. CONTRACTOR further agrees to waive all rights of subrogation against AUSD. The provisions of this article do not apply to any damage or losses caused solely by the negligence or willful misconduct of AUSD or any of its agents or employees.

17. **Copyright/Trademark/Patent/Ownership.** CONTRACTOR understands and agrees that all matters produced under this Agreement shall become the property of AUSD and cannot be used without AUSD's express written permissions. AUSD shall have all rights, title, and interest in said matters, including the right to secure and maintain the copyright, trademark and/or patent of said matter in the name of AUSD. CONTRACTOR consents to use of CONTRACTOR's name in conjunction with the sale, use, performance, and distribution of the matters, for any purpose and in any medium. These matters include, without limitation, drawings, plans, specifications, studies, reports, memoranda, computation sheets, the contents of computer diskettes, artwork copy, posters, billboards, photographs, videotapes, audiotapes, systems designs, software, reports, diagrams, surveys, source codes, or any other original works of authorships, or other documents prepared by CONTRACTOR or its subcontractors in connection with the Services performed under this Agreement. All works shall be works for hire as defined under Title 17 of the United States Code, and all copyrights in those works are the property of AUSD.

18. **Waiver.** No delay or omission by either party in exercising any right under this Agreement shall operate as a waiver of that or any other right or prevent a similar subsequent act from constituting a violation of the Agreement.

19. Termination. AUSD may at any time terminate this Agreement upon written notice to CONTRACTOR. AUSD shall compensate CONTRACTOR for services satisfactorily provided through the date of termination. In addition, AUSD may terminate this Agreement for cause should CONTRACTOR fail to perform any part of this Agreement. In the event of termination for cause, AUSD may secure the required services from another contractor. If the cost to AUSD exceeds the cost of providing the services pursuant to the Agreement, CONTRACTOR shall pay the additional cost.

20. No Rights in Third Parties. This Agreement does not create any rights in, or inure to the benefit of, any third party except as expressly provided herein.

21. AUSD's Evaluation of CONTRACTOR and CONTRACTOR's Employees and/or Subcontractors. AUSD may evaluate the CONTRACTOR's work in any way that AUSD is entitled to do so pursuant to applicable law. The AUSD's evaluation may include, without limitation:

(a) Requesting that AUSD employee(s) evaluate the CONTRACTOR and the CONTRACTOR's employees and subcontractors and each of their performance.

(b) Announced and unannounced observance of CONTRACTOR, CONTRACTOR's employee(s), and/or subcontractor.

22. Limitation of AUSD Liability. Other than as provided in this Agreement, AUSD's financial obligations under this Agreement shall be limited to the payment of the compensation provided in this Agreement. Notwithstanding any other provision of this Agreement, in no event shall AUSD be liable, regardless of whether any claim is based on contract or tort, for any special, consequential, indirect, or incidental damages, including, but not limited to, lost profits or revenue, arising out of or in connection with this Agreement for the services performed in connection with this Agreement.

23. Confidentiality. CONTRACTOR and all personnel designated by CONTRACTOR to perform under this Agreement shall maintain the confidentiality of all information received or accessed in the course of performing this Agreement, including Student Data and Confidential District Information. These obligations shall survive the expiration or termination of this Agreement. To the extent CONTRACTOR receives or accesses student data protected by the Family Educational Rights and Privacy Act("FERPA"), CONTRACTOR shall comply with FERPA and California Education Code section 49073, including but not limited to the following:

(a) CONTRACTOR shall not use student data for any unauthorized purpose, transfer student data to any unauthorized third party, or sell, lease, or otherwise commercialize student data;

(b) CONTRACTOR shall delete or otherwise securely dispose of student data in its possession or control upon completion or termination of services, in accordance with District direction; and

(c) CONTRACTOR shall implement reasonable administrative, technical, and physical safeguards to protect student data and shall promptly notify the District of any unauthorized access, use, or disclosure.

The obligations in this Section are in addition to, and not in lieu of, the requirements set forth in Section 24. In the event of any conflict, the more restrictive provision shall apply.

24. Artificial Intelligence Use Prohibitions; Student Data and Confidential Information.

For purposes of this Section:

(a) "Artificial Intelligence" or "AI" means, consistent with California Education Code section 33328.5, an engineered infer from the input it receives how to generate outputs that can influence physical or virtual envinronments, and includes without limitation generative AI, large language models, chatbots, automated transcription tools, AI note-taking tools, meeting assistants or bots, ambient listening tools, automated summarization tools, recommendation systems, automated scoring or classification tools, and similar features or services.

(b) "Student Data" means any information directly related to an identifiable student, or reasonably linkable to a specific student, whether or not already included in an official education record, including without limitation pupil records,

education records, personally identifiable information, indirect identifiers, demographic and enrollment data, attendance, academic performance, program participation, evaluation and assessment data, behavioral or disciplinary information, disability-related information, Section 504 information, IEP information, health or mental health information, communications regarding a student, observations, notes, audio, video, photographs, screenshots, transcripts, prompts, outputs, summaries, metadata, and derived materials.

(c) "Confidential District Information" means any nonpublic information disclosed to or obtained by the Contractor in connection with this Agreement, including student information, personnel matters, investigations, legal advice, security information, and other confidential operational information of the District.

This Section applies to any CONTRACTOR that may access Student Data, directly interact with students, or participate in meetings or communications in which Student Data or Confidential District Information may be discussed.

24.1 Prohibition on AI Use Involving Student Data. The CONTRACTOR shall not input, upload, transmit, disclose, submit, store, process, summarize, analyze, interpret, or otherwise interact with any Student Data using any AI tool or system. If any task, service, deliverable, communication, or workflow involves or may involve Student Data, the CONTRACTOR shall not use AI in any manner in connection with that task, service, deliverable, communication, or workflow. This prohibition applies regardless of whether the data has been anonymized, pseudonymized, redacted, aggregated, or otherwise de-identified, and regardless of any representation by an AI provider concerning privacy, security, retention, or legal compliance.

24.2 No Outsourcing or Delegation to AI. The CONTRACTOR shall not outsource, delegate, assign, or defer any portion of its contractual duties, professional judgment, decision-making authority, observations, analyses, impressions, evaluations, recommendations, reports, or deliverables to AI. AI shall not be used as a substitute for human analysis or judgment, as a drafting, redrafting, or review authority for work involving Student Data, or as an independent reviewer.

24.3 Accuracy and Responsibility. If the District expressly authorizes any AI use in writing in a context not otherwise prohibited by this Agreement, the CONTRACTOR remains solely and fully responsible for the accuracy, completeness, legality, and compliance of all work. Use of AI does not reduce, limit, or transfer the CONTRACTOR'S obligations or liability under this Agreement.

24.4 Prohibition on Recording, Transcription, and Note-Taking Technologies. Unless the District provides prior case-specific written authorization and all legally required consents have been obtained, the CONTRACTOR shall not create, permit, or use any audio recording, video recording, photograph, screen capture, transcript, meeting bot, ambient listening tool, AI-generated summary, or other recording, transcription, summarization, or note-taking technology in any student interaction, observation, interview, evaluation, counseling or therapy session, classroom observation, meeting, or communication involving Student Data or Confidential District Information, whether conducted in person, virtually, or in a hybrid format. This prohibition applies to all automated, semi-automated, AI-enabled, and non-AI tools, including device-based features and third-party services. Generic software notices, platform defaults, or implied consent shall not satisfy this requirement.

24.5 Manual Notes. Nothing in Section 24.4 prohibits contemporaneous manual, human-authored note-taking by authorized CONTRACTOR personnel where reasonably necessary to perform the Services, provided such notes are limited to the minimum necessary, treated as Student Data or Confidential District Information as applicable, not shared except as permitted by this Agreement or applicable law, and retained, returned, or destroyed in accordance with this Agreement and District direction.

24.6 No Circumvention; No Unapproved Feature Changes; Flow-Down. The CONTRACTOR shall not attempt to circumvent these restrictions through redaction, pseudonymization, data transformation, screenshots, copying into prompts, use of intermediaries, personal accounts, subcontractors, third-party services, or any other means. The CONTRACTOR shall not enable, substitute, or materially change any AI-enabled feature, workflow, or third-party service used in connection with the Services without prior written District approval. The CONTRACTOR shall bind its employees, agents, subcontractors, affiliates, temporary staff, and third-party providers to the requirements of this Section and remain fully responsible for their compliance.

24.7 Incident Notification and Response. If any prohibited or unauthorized recording, transcription, AI processing, upload, disclosure, retention, or access involving Student Data or Confidential District Information occurs or is reasonably suspected to have occurred, the CONTRACTOR shall notify the District in writing no later than twenty-four (24) hours after discovery, including the nature of the incident, the information involved, the date(s) of occurrence and discovery, the systems or tools involved, and the mitigation steps taken or proposed. The CONTRACTOR shall immediately cease and contain the activity, disable the relevant feature or service, preserve logs and evidence reasonably necessary for the District's investigation, take all commercially reasonable steps to retrieve, delete, or disable retention of any affected data, prompts, outputs,

summaries, recordings, transcripts, or derived materials from its systems and from any third-party provider to the fullest extent technically feasible, and cooperate fully with District investigation, notification, remediation, and corrective actions. Upon request, the CONTRACTOR shall provide written certification of the actions taken under this subsection.

24.8 Material Breach and Remedies. Any violation of this Section shall constitute a material breach of this Agreement. In addition to any other rights or remedies available to the District, the District may, in its sole discretion, require immediate cessation of the prohibited practice, reject or require reperformance of deliverables at no additional cost, require return or deletion of data, withhold payment, suspend access, and/or terminate this Agreement for cause. Where applicable, nothing in this Section limits any notice or cure procedures required by law or by any incorporated data privacy agreement.

24.9 Conflicts; Survival. In the event of any conflict between this Section and any data privacy agreement, data processing addendum, or similar agreement, the more restrictive provision shall control. The obligations in this Section shall survive expiration or termination of the Agreement for so long as the CONTRACTOR possesses or controls Student Data or Confidential District Information.

25. **Conflict of Interest.** CONTRACTOR shall abide by and be subject to all applicable AUSD policies, regulations, statutes or other laws regarding conflict of interest. CONTRACTOR shall not hire any officer or employee of AUSD to perform any service by this Agreement. CONTRACTOR affirms to the best of his/her/its knowledge, there exists no actual or potential conflict of interest be between CONTRACTOR's family, business or financial interest and the services provided under this Agreement. In the event of change in either private interest or services under this Agreement, any question regarding possible conflict of interest which may arise as a result of such change will be brought to AUSD's attention in writing. Through its execution of this Agreement, CONTRACTOR acknowledges that it is familiar with the provisions of Section 1090 et seq. and Section 87100 et seq, of the Government Code of the State of California, and certifies that it does not know of any facts which constitute a violation of said provisions. In the event CONTRACTOR receives any information subsequent to execution of this Agreement, which might constitute a violation of said provisions, CONTRACTOR agrees it shall notify AUSD of this information.

26. **Integration/Entire Agreement of Parties.** This Agreement constitutes the entire agreement between the Parties and supersedes all prior discussions, negotiations, and agreements, whether oral or written. This Agreement may be amended or modified only by a written instrument executed by both Parties.

27. **Litigation.** This Agreement shall be performed in Alameda, California and is governed by the laws of the State of California. The Alameda County Superior Court shall have jurisdiction over any state court litigation initiated to enforce or interpret this Agreement. If litigation is initiated, the prevailing party shall be entitled to reasonable attorney fees and costs.

28. **Agreement Contingent on Governing Board Approval.** The AUSD shall not be bound by the terms of this Agreement until it has been formally approved or ratified by the AUSD's Governing Board, and/or Executive Cabinet as its designee, and no payment shall be owed or made to CONTRACTOR absent formal approval.

29. **Counterparts.** This Agreement and all amendments and supplements to it may be executed in counterparts, and all counterparts together shall be construed as one document. The Recitals and each Exhibit attached hereto are hereby incorporated herein by reference.

30. **Contract Publicly Posted.** This contract, its contents, and all incorporated documents are public documents and will be made available by AUSD to the public when required or requested.

31. **Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion.** CONTRACTOR certifies to the best of his/her/its knowledge and belief, that it and its principals are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency according to Federal Acquisition Regulation Subpart 9.4, and by signing this contract, certifies that this vendor does not appear on the Excluded Parties List.

32. **Force Majeure.** At the AUSD's discretion, the Parties shall be excused from performance hereunder during the time and to the extent that it is prevented from performing in the customary manner by an act of God, fire, flood, war, riot, civil disturbance, terrorism, epidemic, quarantine/shelter in place order, strike, lockout, labor dispute, or any other occurrence which is beyond the control of the parties, when evidence thereof is presented to the other party. The AUSD shall not be responsible for any costs associated with this Agreement while performance is so excused.

33. **Other.** Additional terms attached or edits to must be approved by AUSD.

I. SITE

CONTRACTOR

Print Name &Title: Christa Cusimano Independent Contractor, LEP

Authorized Signature: DocuSigned by: Christa Cusimano 878C042D82C3452... Date: 7/13/2026

SOURCE OF FUNDS (check appropriate):

Unrestricted Funds ☐ Restricted Funds ☑

Budget Code(s): 01-6500-0-5760-1190-5800-040-40-1906

☐ Superintendent, Pasquale Scuderi

☐ Assistant Superintendent of Human Resources, Tim Erwin

☒ Assistant Superintendent of Educational Services, Kirsten Zazo

☐ Assistant Superintendent of Business Services, Shariq Khan

Signed by: Zazo, Kirsten A09EA941A04A4C4... 8/17/2026

Signature of Superintendent or Assistant Superintendent Date

BOE Approval Required for Contracts Equal To Or Greater Than $119,100:

Signature of President, Board of Education Date

Signature of Secretary, Board of Education Date

ALAMEDA UNIFIED SCHOOL DISTRICT
EXCELLENCE & EQUITY FOR ALL STUDENTS

Professional Services Agreement

This Agreement is entered into between the Alameda Unified School District (AUSD) and Alison Pentland (CONTRACTOR). AUSD is authorized by Government Code Section 53060 to contract for the furnishing of special services and advice in financial, economic, account, engineering, legal, and administrative matters with persons specially trained, experienced, and competent to perform such services. CONTRACTOR is specially trained, experienced, and competent to provide such services. The parties agree as follows:

1. Services. The CONTRACTOR shall provide the following services (include full scope, location, & to whom services are provided):

CONTRACTOR to provide Augmentative and Alternative Communication (AAC) specialist services to students with IEPs in TK through adult transition amounting to a.4 FTE.

2. Term.

The term of this agreement shall be from 8/6/26 (or the day immediately following approval by the Superintendent or Assistant Superintendent(s) per (Education Code(s) §35161and §17604) if the aggregate amount CONTRACTOR contracted with AUSD is below $ 119,100; or, approval by the Board of Education if the total contract(s) exceeds $ 119,100) to 6/30/27. The work shall be completed no later than 6/4/27.

3. Compensation.

This sum shall be for full performance of this Agreement and includes fees, costs, and expenses incurred by CONTRACTOR including, but not limited to labor, materials, taxes, profit, overhead, travel, insurance, subcontractor costs, and other costs.

Select one of the following:

- ☐ CONTRACTOR is providing services for a flat fee which shall not exceed $_____.
- ☑ CONTRACTOR will be compensated at an hourly rate. CONTRACTOR will provide a maximum hours of services at a rate of $ 172 /hour for a total not to exceed $ 104,576.00.
- ☐ Other: _____

AUSD shall pay costs for the following equipment, materials or supplies used by CONTRACTOR in performing services: _____

which shall not exceed a total cost of $_____.

Payment for the work shall be made for all undisputed amounts in monthly installment payments within forty-five (45) days after the CONTRACTOR submits an invoice to AUSD for work actually completed and after AUSD's written approval of the work, or the portion of the work for which payment is to be made.

The granting of any payment by AUSD or the recipient thereof by CONTRACTOR, shall in no way lessen the liability of CONTRACTOR to correct unsatisfactory work, although the unsatisfactory character of that work may not have been apparent or detected at the time a payment was made. Work, which does not conform to the requirements of this Agreement, may be rejected by AUSD and in that case must be replaced by CONTRACTOR without delay.

4. Strategic Alignment. Select one of the following:

☐ **School-based Agreements:** How does this service support academic goals and increase student achievement as described in the Board-approved School Site Plan? _____

☑ **Central Office Agreements:** How does this service support the overall strategic goals of the department and increase student achievement? Provide required AAC services.

5. Conduct of Contractor.

CONTRACTOR will adhere to the following staff requirements and provide AUSD with evidence of staff qualifications as identified prior to commencing the work under this Agreement and consistent with invoicing requirements outlined in Section 8.

5.1 Tuberculosis Screening. Select one of the following:

☐ TB Clearance shall be provided to AUSD prior to starting work; or

☑ Records are already on file; or

☐ CONTRACTOR certifies that they require all employees or subcontractors to complete TB testing and maintain such records; or

☐ **Waiver of TB Screening.** CONTRACTOR is not required to provide evidence of TB Clearance because CONTRACTOR will not work directly with students more than eight (8) hours in the contract term.

_____(CONTRACTOR initials)

_____(AUSD Representative Acknowledgement)

5.2 Fingerprinting of Employees and Agents. The fingerprinting and criminal background investigation requirements of Education Code Section 45125.1 apply to CONTRACTOR's services under this Agreement and CONTRACTOR certifies its compliance with these provisions as follows: "CONTRACTOR has complied with the fingerprinting and criminal background investigation requirements of Education Code Section 45125.1 with respect to all CONTRACTOR's employees, subcontractors, agents, and subcontractors' employees or agents ("Employees") regardless of whether those Employees are paid or unpaid, concurrently employed by AUSD or acting as independent contractors of CONTRACTOR, who may have contact with AUSD pupils in the course of providing services pursuant to the Agreement, and the California Department of Justice has determined that none of those Employees has been convicted of a felony, as that term is defined in Education Code Section 45122.1. CONTRACTOR further certifies that it has received and reviewed fingerprint results for each of its Employees and CONTRACTOR has requested and reviewed subsequent arrest records for all Employees who may come into contact with AUSD pupils in providing services to the AUSD under this Agreement."

Fingerprinting of Employees and Agents. Select one of the following:

☐ Fingerprint Clearance will be completed through AUSD prior to starting work; or

☑ Records are already on file with AUSD; or.

☐ CONTRACTOR certifies that they require all employees or subcontractors to complete fingerprinting and maintain such records*;* or

☐ **Waiver of Fingerprint Requirement**. CONTRACTOR is not required to comply with section 5.2 as:

☐ CONTRACTOR staff will have no contact or interactions with students outside of the immediate and constant supervision and control of the pupil's parent or guardian or a school employee; or

☐ CONTRACTOR services under this Agreement shall be limited to construction, reconstruction, rehabilitation, or repair of a school facility, and CONTRACTOR'S employees shall have limited contact with students. Accordingly, the requirements of Education Code section 45125.2 shall not apply to services under this Agreement:

_____ (CONTRACTOR initials)

_____ (AUSD Representative Acknowledgement)

5.3 Mandated Reporter Compliance. Pursuant to the California Child Abuse and Neglect Reporting Act (California Penal Code sections 11164 et seq.), as amended, including by Senate Bill 848 (2025), CONTRACTOR acknowledges that CONTRACTOR and any of its employees, agents, subcontractors, or representatives whose duties require contact with or supervision of AUSD pupils are deemed mandated reporters under California law.

☑ **Independent Contractors, Sole Proprietors, and Single-Member LLCs**

If CONTRACTOR is an individual, sole proprietor, or single-member limited liability company, CONTRACTOR shall complete mandated reporter training that complies with Education Code section 44691 and Penal Code section 11165.7 prior to commencing any services under this Agreement and shall submit to AUSD a certificate of completion evidencing such training. CONTRACTOR shall complete mandated reporter training annually thereafter and provide updated proof upon request.

☐ **Agencies or Multi-Staffed Contractors**

If CONTRACTOR is a corporation, partnership, nonprofit organization, or other entity providing services through multiple personnel, CONTRACTOR may satisfy the requirement by certifying and affirming that all CONTRACTOR personnel assigned to AUSD sites who meet the definition of mandated reporters:

1. Have completed mandated reporter training compliant with Education Code section 44691 and Penal Code section 11165.7; and
2. Completed such training prior to commencing services.

CONTRACTOR certification (signature): _____

☐ **Waiver - NO Direct Contacts or Supervision of Pupils**

If CONTRACTOR certifies that neither CONTRACTOR nor any of its employees, agents, subcontractors, or representatives will have direct contact with or supervision of AUSD pupils, the mandated reporter training requirement may be waived. CONTRACTOR further certifies that its personnel will not access Student Data except as expressly authorized in writing by the District.

CONTRACTOR certification (signature): _____

This waiver is revocable at the District's sole discretion and is void upon any change in scope resulting in student contact or supervision, which CONTRACTOR shall report immediately

5.4 Removal of CONTRACTOR's Employee(s). In the event that AUSD, in its sole discretion, at any time during the term of this Agreement, desires the removal of any CONTRACTOR-related persons, employee, representative, or agent from an AUSD school site and/or property, CONTRACTOR shall immediately upon receiving notice from AUSD of such desire, cause the removal of such person or persons.

Insurance Received/Approved: Initial DK

6. Insurance. The CONTRACTOR shall procure and maintain the following insurance coverage at all times. Failure to provide documentation or maintain coverage during the contract term will result in termination.

6.1 Workers' Compensation and Employers' Liability Insurance. Workers' Compensation Insurance and Employers' Liability Insurance for all of its employees performing any portion of the Services in conformance with the laws of the State of California and Federal laws when applicable. Workers' Compensation shall meet statutory requirements and Employers' Liability Insurance shall not be less than One Million Dollars ($1,000,000) per occurrence.

Select one of the following:

☐ The CONTRACTOR is aware of and in compliance of the provisions of Section 3700 of the Labor Code and will provide AUSD proof of coverage before commencing the performance of the work of this Agreement.

CONTRACTOR acknowledgment (signature): _____

☑ The CONTRACTOR is exempt from Workers' Compensation Requirements as a Sole proprietor or Independent Contractor with no employees.

6.2 General Liability and Automobile Liability Insurance. Commercial General Liability Insurance, and when applicable, Automobile Liability Insurance (Any Auto) that shall protect the CONTRACTOR and AUSD, from all claims of bodily injury, property damage, personal injury, death, advertising injury, and medical payments arising out of or from performing any portion of the Service with a minimum requirement of One Million Dollars ($1,000,000) per occurrence. Certain professional services provided through this Agreement may require higher cover limits as determined by AUSD.

CONTRACTOR acknowledgment (signature): Signed by: Alison Pentland F6263A74BFF348A...

6.3 Professional Liability Insurance. If CONTRACTOR is providing AUSD professional or advice or consultation for implementation under this Agreement, CONTRACTOR shall maintain errors and omissions insurance or professional liability insurance with coverage limits of One Million Dollars ($1,000,000) per claim.

☐ **Waiver of Professional Liability Insurance.** CONTRACTOR is not required to maintain professional liability insurance due to the scope of services in this Agreement.

_____ (CONTRACTOR initials)

_____ (AUSD Representative Acknowledgement)

6.4 Proof of Carriage of Insurance. CONTRACTOR shall not commence performing any portion of the Services until all required insurance has been obtained and certificates indicating the required coverage have been provided to AUSD and approved by AUSD. Certificates and insurance policies shall include the following:

(a) A clause stating: "This policy shall not be canceled or reduced in required limits of liability or amounts of insurance until notice has been mailed to the AUSD, stating date of cancellation or reduction. Date of cancellation or reduction shall not be less than thirty (30) days after date of mailing notice."

(b) An endorsement stating that the AUSD are named additional insureds under all policies except Workers' Compensation Insurance, Professional Liability, and Employers' Liability Insurance. An endorsement shall also state that the Contractor's insurance policies shall be primary to any insurance or self-insurance maintained by the AUSD.

(c) All policies shall be written on an occurrence form.

(d) Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A: VII, unless otherwise acceptable to the AUSD.

7. **Notices.** All notices provided for under this Agreement shall be in writing and either personally delivered during normal business hours or sent by U.S. Mail (certified, return receipt requested) with postage prepaid to the other party at the address set forth below:

DISTRICT	CONTRACTOR
Name: Wahner, Jorge	**Name:** Alison Pentland
Title: Senior Director SPED	**Title:** AAC Specialist
Address: 2060 Challenger Dr Alameda CA 94501	**Address:** 2005 Pleasant Valley Ave #305 Oakland, CA 94611
Email: jwahner@alamedaunified.org	**Email:** alisonpentland@gmail.com

Notice shall be effective when received if personally served or, if mailed, three days after mailing. Either party must give written notice of a change in address.

8. **Invoicing.** Invoices furnished by CONTRACTOR under this Agreement must be in a form acceptable to AUSD. All amounts paid by AUSD shall be subject to audit by AUSD.Invoices shall be emailed directly to accountspayable@alamedaunified.org or mailed to Attn: Accounts Payable at 2060 Challenger Drive, Alameda, CA 94501. Invoice shall include but not be limited to: consultant name, consultant address, invoice date, invoice sequence number, purchase order number, name of school or department service was provided to, period of service, number of hours of service, brief description of services provided, hourly rate, and total payment requested.

9. **Licenses and Permits.** CONTRACTOR shall obtain and keep in force all licenses, permits, and certificates necessary for the performance of this Agreement.

10. **Contractor Qualifications / Performance of Services.** CONTRACTOR is specially trained, experienced, competent and fully licensed to provide the Services required by this Agreement in conformity with the laws and regulations of the State of California, the United States of America, and all local laws, ordinances and regulations, as they may apply.
CONTRACTOR represents that CONTRACTOR has the qualifications and ability to perform the Services in a professional manner, without the advice, control, or supervision of AUSD. Contractor's services will be performed, findings obtained, reports and recommendations prepared in accordance with generally and currently accepted principles and practices of its profession for services to California schools.

11. **Status of Contractor.** This is not an employment contract. CONTRACTOR, in the performance of this Agreement, shall be and act as an independent contractor. CONTRACTOR certifies that s/he performs work that is outside the usual course of the AUSD's business. CONTRACTOR further certifies s/he is customarily engaged in an independently established trade, occupation, or business of the same nature as that involved in the work performed. CONTRACTOR understands and agrees that it and all of its employees shall not be considered officers, employees, agents, partner, or joint venture of AUSD, and are not entitled to benefits of any kind or nature normally provided employees of AUSD and/or to which AUSD's employees are normally entitled, including, but not limited to, State Unemployment Compensation or Workers' Compensation. CONTRACTOR shall assume full responsibility for payment of all federal, state, and local taxes or contributions, including unemployment insurance, social security, and income taxes with respect to CONTRACTOR's employees. In the performance of the work herein contemplated, CONTRACTOR is an independent contractor or business entity, with the sole authority for controlling and directing the performance of the details of the work. AUSD's interest is only in the results obtained.

12. **Assignment.** The obligations of CONTRACTOR under this Agreement shall not be assigned by CONTRACTOR without the express prior written consent of AUSD.

13. **Site Access/Security.** While providing services as set forth in this contract, it may be determined that keys are necessary for access or emergency response. In the event that keys are approved to be issued to the CONTRACTOR, the CONTRACTOR acknowledges and agrees to the responsibility of securely maintaining said keys. The CONTRACTORS' duty, along with its employees or subcontractors if applicable, is to ensure the keys are kept safe, used only for business purposes, and not misused (shared, duplicated, etc.). In the event of any lost or stolen keys, the organization must report the incident to the AUSD in no less than 24 hours. Furthermore, should any contractor be reassigned to another site or their contract with AUSD terminate or expire, all individuals must return all keys to the original issuer on their final day. The CONTRACTOR assumes all liability for re-keying costs at any AUSD school site associated with the use, loss, or failure to return AUSD keys, including the potential of reduced or withheld invoice payments if necessary.

14. **Anti -Discrimination.** It is the policy of AUSD that in connection with all work performed under contracts there be no discrimination against any employee engaged in the work because of race, color, ancestry, national origin, religious creed, physical disability, medical condition, marital status, sexual orientation, gender, or age and therefore the CONTRACTOR agrees to comply with applicable federal and California laws including, but not limited to, the California Fair Employment and Housing Act beginning with Government Code Section 12900 and Labor Code Section 1735 and AUSD policy. In addition, the CONTRACTOR agrees to require like compliance by all its subcontractors. Contractor shall not engage in unlawful discrimination in employment on the basis of actual or perceived race, color, national origin, ancestry, religion, age, marital status, pregnancy, physical or mental disability, medical condition, veteran status, gender, sex, or sexual orientation.

15. **Drug -Free/Smoke Free Policy**. No drugs, alcohol, and/or smoking are allowed at any time in any buildings and/or grounds on AUSD property. No students, staff, visitors, CONTRACTORs, or subcontractors are to smoke or use drugs or alcohol on these sites.

16. **Indemnification.** CONTRACTOR agrees to defend, indemnify and hold harmless AUSD, its Board, trustees, officers, agents, employees and volunteers from all claims, including active and passive claims, losses, costs, attorney fees and expenses arising out of any liability or claim of liability for personal injury, bodily injury to persons or death, contractual liability and damage to property sustained or claimed to have been sustained arising out of activities of the CONTRACTOR or its sub-Contractors, and any other person, firm or corporation furnishing or supplying services, materials or supplies in conjunction with the services of the CONTRACTOR, whether authorized by this Agreement or not. CONTRACTOR further agrees to waive all rights of subrogation against AUSD. The provisions of this article do not apply to any damage or losses caused solely by the negligence or willful misconduct of AUSD or any of its agents or employees.

17. **Copyright/Trademark/Patent/Ownership.** CONTRACTOR understands and agrees that all matters produced under this Agreement shall become the property of AUSD and cannot be used without AUSD's express written permissions. AUSD shall have all rights, title, and interest in said matters, including the right to secure and maintain the copyright, trademark and/or patent of said matter in the name of AUSD. CONTRACTOR consents to use of CONTRACTOR's name in conjunction with the sale, use, performance, and distribution of the matters, for any purpose and in any medium. These matters include, without limitation, drawings, plans, specifications, studies, reports, memoranda, computation sheets, the contents of computer diskettes, artwork copy, posters, billboards, photographs, videotapes, audiotapes, systems designs, software, reports, diagrams, surveys, source codes, or any other original works of authorships, or other documents prepared by CONTRACTOR or its subcontractors in connection with the Services performed under this Agreement. All works shall be works for hire as defined under Title 17 of the United States Code, and all copyrights in those works are the property of AUSD.

18. **Waiver.** No delay or omission by either party in exercising any right under this Agreement shall operate as a waiver of that or any other right or prevent a similar subsequent act from constituting a violation of the Agreement.

19. Termination. AUSD may at any time terminate this Agreement upon written notice to CONTRACTOR. AUSD shall compensate CONTRACTOR for services satisfactorily provided through the date of termination. In addition, AUSD may terminate this Agreement for cause should CONTRACTOR fail to perform any part of this Agreement. In the event of termination for cause, AUSD may secure the required services from another contractor. If the cost to AUSD exceeds the cost of providing the services pursuant to the Agreement, CONTRACTOR shall pay the additional cost.

20. No Rights in Third Parties. This Agreement does not create any rights in, or inure to the benefit of, any third party except as expressly provided herein.

21. AUSD's Evaluation of CONTRACTOR and CONTRACTOR's Employees and/or Subcontractors. AUSD may evaluate the CONTRACTOR's work in any way that AUSD is entitled to do so pursuant to applicable law. The AUSD's evaluation may include, without limitation:

(a) Requesting that AUSD employee(s) evaluate the CONTRACTOR and the CONTRACTOR's employees and subcontractors and each of their performance.

(b) Announced and unannounced observance of CONTRACTOR, CONTRACTOR's employee(s), and/or subcontractor.

22. Limitation of AUSD Liability. Other than as provided in this Agreement, AUSD's financial obligations under this Agreement shall be limited to the payment of the compensation provided in this Agreement. Notwithstanding any other provision of this Agreement, in no event shall AUSD be liable, regardless of whether any claim is based on contract or tort, for any special, consequential, indirect, or incidental damages, including, but not limited to, lost profits or revenue, arising out of or in connection with this Agreement for the services performed in connection with this Agreement.

23. Confidentiality. CONTRACTOR and all personnel designated by CONTRACTOR to perform under this Agreement shall maintain the confidentiality of all information received or accessed in the course of performing this Agreement, including Student Data and Confidential District Information. These obligations shall survive the expiration or termination of this Agreement. To the extent CONTRACTOR receives or accesses student data protected by the Family Educational Rights and Privacy Act("FERPA"), CONTRACTOR shall comply with FERPA and California Education Code section 49073, including but not limited to the following:

(a) CONTRACTOR shall not use student data for any unauthorized purpose, transfer student data to any unauthorized third party, or sell, lease, or otherwise commercialize student data;

(b) CONTRACTOR shall delete or otherwise securely dispose of student data in its possession or control upon completion or termination of services, in accordance with District direction; and

(c) CONTRACTOR shall implement reasonable administrative, technical, and physical safeguards to protect student data and shall promptly notify the District of any unauthorized access, use, or disclosure.

The obligations in this Section are in addition to, and not in lieu of, the requirements set forth in Section 24. In the event of any conflict, the more restrictive provision shall apply.

24. Artificial Intelligence Use Prohibitions; Student Data and Confidential Information.

For purposes of this Section:

(a) "Artificial Intelligence" or "AI" means, consistent with California Education Code section 33328.5, an engineered infer from the input it receives how to generate outputs that can influence physical or virtual envinronments, and includes without limitation generative AI, large language models, chatbots, automated transcription tools, AI note-taking tools, meeting assistants or bots, ambient listening tools, automated summarization tools, recommendation systems, automated scoring or classification tools, and similar features or services.

(b) "Student Data" means any information directly related to an identifiable student, or reasonably linkable to a specific student, whether or not already included in an official education record, including without limitation pupil records,

education records, personally identifiable information, indirect identifiers, demographic and enrollment data, attendance, academic performance, program participation, evaluation and assessment data, behavioral or disciplinary information, disability-related information, Section 504 information, IEP information, health or mental health information, communications regarding a student, observations, notes, audio, video, photographs, screenshots, transcripts, prompts, outputs, summaries, metadata, and derived materials.

(c) "Confidential District Information" means any nonpublic information disclosed to or obtained by the Contractor in connection with this Agreement, including student information, personnel matters, investigations, legal advice, security information, and other confidential operational information of the District.

This Section applies to any CONTRACTOR that may access Student Data, directly interact with students, or participate in meetings or communications in which Student Data or Confidential District Information may be discussed.

24.1 Prohibition on AI Use Involving Student Data. The CONTRACTOR shall not input, upload, transmit, disclose, submit, store, process, summarize, analyze, interpret, or otherwise interact with any Student Data using any AI tool or system. If any task, service, deliverable, communication, or workflow involves or may involve Student Data, the CONTRACTOR shall not use AI in any manner in connection with that task, service, deliverable, communication, or workflow. This prohibition applies regardless of whether the data has been anonymized, pseudonymized, redacted, aggregated, or otherwise de-identified, and regardless of any representation by an AI provider concerning privacy, security, retention, or legal compliance.

24.2 No Outsourcing or Delegation to AI. The CONTRACTOR shall not outsource, delegate, assign, or defer any portion of its contractual duties, professional judgment, decision-making authority, observations, analyses, impressions, evaluations, recommendations, reports, or deliverables to AI. AI shall not be used as a substitute for human analysis or judgment, as a drafting, redrafting, or review authority for work involving Student Data, or as an independent reviewer.

24.3 Accuracy and Responsibility. If the District expressly authorizes any AI use in writing in a context not otherwise prohibited by this Agreement, the CONTRACTOR remains solely and fully responsible for the accuracy, completeness, legality, and compliance of all work. Use of AI does not reduce, limit, or transfer the CONTRACTOR'S obligations or liability under this Agreement.

24.4 Prohibition on Recording, Transcription, and Note-Taking Technologies. Unless the District provides prior case-specific written authorization and all legally required consents have been obtained, the CONTRACTOR shall not create, permit, or use any audio recording, video recording, photograph, screen capture, transcript, meeting bot, ambient listening tool, AI-generated summary, or other recording, transcription, summarization, or note-taking technology in any student interaction, observation, interview, evaluation, counseling or therapy session, classroom observation, meeting, or communication involving Student Data or Confidential District Information, whether conducted in person, virtually, or in a hybrid format. This prohibition applies to all automated, semi-automated, AI-enabled, and non-AI tools, including device-based features and third-party services. Generic software notices, platform defaults, or implied consent shall not satisfy this requirement.

24.5 Manual Notes. Nothing in Section 24.4 prohibits contemporaneous manual, human-authored note-taking by authorized CONTRACTOR personnel where reasonably necessary to perform the Services, provided such notes are limited to the minimum necessary, treated as Student Data or Confidential District Information as applicable, not shared except as permitted by this Agreement or applicable law, and retained, returned, or destroyed in accordance with this Agreement and District direction.

24.6 No Circumvention; No Unapproved Feature Changes; Flow-Down. The CONTRACTOR shall not attempt to circumvent these restrictions through redaction, pseudonymization, data transformation, screenshots, copying into prompts, use of intermediaries, personal accounts, subcontractors, third-party services, or any other means. The CONTRACTOR shall not enable, substitute, or materially change any AI-enabled feature, workflow, or third-party service used in connection with the Services without prior written District approval. The CONTRACTOR shall bind its employees, agents, subcontractors, affiliates, temporary staff, and third-party providers to the requirements of this Section and remain fully responsible for their compliance.

24.7 Incident Notification and Response. If any prohibited or unauthorized recording, transcription, AI processing, upload, disclosure, retention, or access involving Student Data or Confidential District Information occurs or is reasonably suspected to have occurred, the CONTRACTOR shall notify the District in writing no later than twenty-four (24) hours after discovery, including the nature of the incident, the information involved, the date(s) of occurrence and discovery, the systems or tools involved, and the mitigation steps taken or proposed. The CONTRACTOR shall immediately cease and contain the activity, disable the relevant feature or service, preserve logs and evidence reasonably necessary for the District's investigation, take all commercially reasonable steps to retrieve, delete, or disable retention of any affected data, prompts, outputs,

summaries, recordings, transcripts, or derived materials from its systems and from any third-party provider to the fullest extent technically feasible, and cooperate fully with District investigation, notification, remediation, and corrective actions. Upon request, the CONTRACTOR shall provide written certification of the actions taken under this subsection.

24.8 Material Breach and Remedies. Any violation of this Section shall constitute a material breach of this Agreement. In addition to any other rights or remedies available to the District, the District may, in its sole discretion, require immediate cessation of the prohibited practice, reject or require reperformance of deliverables at no additional cost, require return or deletion of data, withhold payment, suspend access, and/or terminate this Agreement for cause. Where applicable, nothing in this Section limits any notice or cure procedures required by law or by any incorporated data privacy agreement.

24.9 Conflicts; Survival. In the event of any conflict between this Section and any data privacy agreement, data processing addendum, or similar agreement, the more restrictive provision shall control. The obligations in this Section shall survive expiration or termination of the Agreement for so long as the CONTRACTOR possesses or controls Student Data or Confidential District Information.

25. **Conflict of Interest.** CONTRACTOR shall abide by and be subject to all applicable AUSD policies, regulations, statutes or other laws regarding conflict of interest. CONTRACTOR shall not hire any officer or employee of AUSD to perform any service by this Agreement. CONTRACTOR affirms to the best of his/her/its knowledge, there exists no actual or potential conflict of interest be between CONTRACTOR's family, business or financial interest and the services provided under this Agreement. In the event of change in either private interest or services under this Agreement, any question regarding possible conflict of interest which may arise as a result of such change will be brought to AUSD's attention in writing. Through its execution of this Agreement, CONTRACTOR acknowledges that it is familiar with the provisions of Section 1090 et seq. and Section 87100 et seq, of the Government Code of the State of California, and certifies that it does not know of any facts which constitute a violation of said provisions. In the event CONTRACTOR receives any information subsequent to execution of this Agreement, which might constitute a violation of said provisions, CONTRACTOR agrees it shall notify AUSD of this information.

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29. **Counterparts.** This Agreement and all amendments and supplements to it may be executed in counterparts, and all counterparts together shall be construed as one document. The Recitals and each Exhibit attached hereto are hereby incorporated herein by reference.

30. **Contract Publicly Posted.** This contract, its contents, and all incorporated documents are public documents and will be made available by AUSD to the public when required or requested.

31. **Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion.** CONTRACTOR certifies to the best of his/her/its knowledge and belief, that it and its principals are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency according to Federal Acquisition Regulation Subpart 9.4, and by signing this contract, certifies that this vendor does not appear on the Excluded Parties List.

32. **Force Majeure.** At the AUSD's discretion, the Parties shall be excused from performance hereunder during the time and to the extent that it is prevented from performing in the customary manner by an act of God, fire, flood, war, riot, civil disturbance, terrorism, epidemic, quarantine/shelter in place order, strike, lockout, labor dispute, or any other occurrence which is beyond the control of the parties, when evidence thereof is presented to the other party. The AUSD shall not be responsible for any costs associated with this Agreement while performance is so excused.

33. **Other.** Additional terms attached or edits to must be approved by AUSD.

I. SITE

CONTRACTOR

Print Name &Title: Alison Pentland AAC Specialist

Authorized Signature: Signed by: Alison Pentland F6263A74BFF348A... Date: 7/30/2026

SOURCE OF FUNDS (check appropriate):

Unrestricted Funds ☐ Restricted Funds ☑

Budget Code(s): 01-6500-0-5760-1190-5800-040-40-1903

☐ Superintendent, Pasquale Scuderi

☐ Assistant Superintendent of Human Resources, Tim Erwin

☐ Assistant Superintendent of Educational Services, Kirsten Zazo

☒ Assistant Superintendent of Business Services, Shariq Khan

Signed by: Shariq Khan AF76BF3178424B1... 8/21/2026

Signature of Superintendent or Assistant Superintendent Date

BOE Approval Required for Contracts Equal To Or Greater Than $119,100:

Signature of President, Board of Education Date

Signature of Secretary, Board of Education Date

Docusign Envelope ID: 2D684A76-E65A-8EA1-829E-EBE63D29A30B

ALAMEDA UNIFIED SCHOOL DISTRICT
Excellence & Equity For All Students

Independent Contractor Status Verification

Contractors who are Individual/sole proprietors or single-member LLCs *must complete this form and submit with other contract documents.*

Check all items that are true and correct. Contractor must inform Fiscal Services if business is converted into a corporation.

INDEPENDENT CONTRACTOR STATUS CHECKLIST
(Employee v. Independent Contractor)

Contractor Name:

Alison Pentland

1. **Are you a current employee of Alameda USD (including an active substitute) or have you been active in this calendar year?**
   YES ☐ NO ☒
2. **Are you are a retiree in the CalSTRS or CalPERS system?**
   YES ☐ NO ☒

LABOR CODE FACTORS (§ 2750.3) – ALL 3 MUST APPLY

☒ CONTRACTOR and its workers are free from the control and direction of the AUSD in connection with the performance of the work, both under the contract for the performance of the work and in fact.

☒ The work to be performed by the CONTRACTOR and its workers is outside the usual course of the AUSD's business.

☒ CONTRACTOR is customarily engaged in an independently established trade, occupation, or business of the same nature as that involved in the work performed.

IRS COMMON LAW FACTORS:

☒ **NO INSTRUCTIONS:** The worker will not be required to follow explicit instructions to accomplish the job. AUSD may provide job specifications, however.

☒ **NO TRAINING:** The worker will not receive training provided by AUSD. The worker will use independent methods to accomplish the work.

☐ **RIGHT TO HIRE OTHERS:** The worker is being hired to provide a result and will have the right to hire others to do the actual work/job.

☐ **WORK NOT ESSENTIAL TO AUSD:** AUSD's success or continuation does not depend on the services of the worker.

☒ **OWN WORK HOURS:** The worker will establish the work hours for the job.

☐ **NOT A CONTINUING RELATIONSHIP:** The worker will not have a continuing relationship with AUSD. If the relationship is frequent, it will be at irregular intervals, or call (no full-time), or whenever work is available.

☐ **CONTROL OF ASSISTANTS:** If assistants are hired, it will be at the worker's sole discretion. The worker will be responsible for hiring, supervising, and paying those assistants.

☒ **TIME TO PURSUE OTHER WORK:** The worker will have time to pursue other gainful work.

☒ **JOB LOCATION:** The worker will control the job location if work is performed on AUSD's premises; AUSD will not direct or supervise the work.

☒ **ORDER OF WORK:** The worker will determine the order and sequence in which the job will be performed.

☐ **BASIS OF PAYMENT:** The worker will be paid by the job or project, not by actual time expended. Periodic payments may be made, though, based on a percentage of the completed job. Also, overall compensation may be based on the projected number of days/hours needed to do the job times a fixed daily/hourly rate. However, this compensation will be set in advance of the job.

☒ **WORK FOR MULTIPLE FIRMS:** The worker may work for more than one firm or agency at a time.

☐ **BUSINESS EXPENSES:** The worker will be responsible for incidental or special business expenses.

☐ **OWN TOOLS/EQUIPMENT:** The worker will furnish the tools/equipment needed for the job. If AUSD leases equipment to the worker, the terms will be equivalent to what an independent business person could have obtained in the open market.

SIGNIFICANT INVESTMENT: The worker can perform services without hiring AUSD's facilities (equipment, office furniture, machinery, etc.). The worker's investment in his/her trade is real, essential, and adequate.

☒ **SERVICES AVAILABLE TO GENERAL PUBLIC:** The worker makes his/her services available to the general public by (check one or more):

- Having an office and assistants
- Advertising his/her services (e.g., business cards, letterhead, telephone book, other)
- Having business signs
- Having a business license
- Listing services in a business directory
- Other
- (Attached copies of business license, business cards, letterhead, advertisements)

☐ **POSSIBLE PROFIT OR LOSS:** The worker can make a profit or a loss (check one or more):

- The worker hires, directs, and paysassistants
- The worker has his/her own office, equipment, materials, or facilities
- The worker has continuing and recurringliabilities
- The worker has agreed to perform specific jobs for prices agreed upon in advance
- The worker's services affect his/her own business reputation

☐ **LIMITED RIGHT TO DISCHARGE:** The worker cannot be fired so long as a result is produced which meets the contract specifications.

☐ **NO COMPENSATION FOR NON-COMPLETION:** The worker is responsible for the satisfactory completion of the job and is not entitled to compensation in case of non-completion.

☐ **NO INTERIM REPORTS:** The worker is hired for the final result, and therefore, the worker will be asked for progress or interim reports. (Note: Reports which are defined in the Independent Contractor Agreement as an expected final result of the agreement or which are required by state or federal law are part of the services contracted for and are not considered "interim" or "progress" reports.)

I, Alison Pentland (contractor's printed name), certify that all the statements as checked above are true and correct according to the best of my knowledge.

Signature: Signed by: Alison Pentland F6263A74BFF348A...

ALAMEDA UNIFIED SCHOOL DISTRICT
EXCELLENCE & EQUITY FOR ALL STUDENTS

Addendum to Professional Services Agreement for Particular Services

This Addendum to the Professional Services Agreement ("Agreement") is incorporated into and made a part of the Agreement. In the event of any conflict between this Addendum and the Agreement, the terms of this Addendum shall be controlled with respect to the Services described herein.

NOTE: The provisions below are applicable only if the corresponding box is checked ☑. Any provision with an unchecked box ☐ is not part of this agreement and shall be deemed inapplicable.

☐ **33. ADDITIONAL INSURANCE REQUIREMENTS**
In addition to requirements as detailed in 6. Insurance, CONTRACTOR will maintain separate insurance coverage for sexual misconduct, molestation, and abuse; coverage with combined single limits of not less than $1,000,000 per occurrence and $3,000,000 aggregate or provide policy documentation evidences this coverage is not excluded from the CONTRACTORS' general or professional liability policies.

☑ **34. TRAINING/CERTIFICATIONS**
Contractor certifies that staff providing services to the District shall arrive trained and certified for the service provided and should Contractor choose to send staff to District training, those hours will not be paid for by the District.

☐ **35. PARAPROFESSIONAL MINIMUM QUALIFICATIONS**
Should CONTRACTOR employ paraprofessional staff, all paraprofessionals (instructional and non-instructional) placed at the District must meet the following minimum requirements for an instructional aide: a high school diploma or its equivalency and one of the following: (a) an AA degree; or completion of 48 semester units in college; or (b) successful completion of the Instructional Assistant exam, administered by the Alameda County Office of Education or other COE as approved by the District. Such evidence of qualifications (diploma, County record) shall be provided by CONTRACTOR for a signed PSA or Master PSA Assignment Addendum. Contractors who provide paraprofessionals without this qualification do so with no expectation of the District compensating services beyond their minimum rate.

☐ **36. CONTRACT APPROVAL REQUIREMENTS**
CONTRACTOR shall only provide services to the District as agreed to in a fully-executed Agreement. CONTRACTORS who provide staff for services for service without, or provide staff for services that differ from such, do so with no expectation of payment. The District will not compensate any service that did not have a fully executed PSA or Master PSA Addendum, even should that service have been requested by staff verbally or through email, etc. Only an agreement signed by an Assistant Superintendent of the District or the President of the Board of Education are authorized. The District will not retro-date an agreement to cover these scenarios.

☑ **37. WORK HOURS**
All staff of CONTRACTOR will be contracted for hours expressly authorized in the Agreement. CONTRACTOR staff may not adjust daily or weekly hours and the District will only approve and process payment for the contracted hours per day, any hours outside are understood to be provided with no expectation of compensation.

☐ **38. INVOICING**
In addition to invoicing terms stated in 8. Invoices, agencies staffing District positions, each must be invoiced separately and include the District PO number. The invoice must contain backup documentation indicating hours worked each day and work location in a format acceptable to the District for payment to be processed.

CONTRACTOR

Signature: Signed by: Alison Pentland F6263A74BFF348A...

Printed Name: Alison Pentland

Title: AAC Specialist

☐ **Additional Terms Added**

Docusign Envelope ID: 2D684A76-E65A-8EA1-829E-EBE63D29A30B

Acknowledgment & Approval of Additional Terms

Contractor: _____ Signed by: Alison Pentland F6263A74BFF348A... _____

ALAMEDA UNIFIED SCHOOL DISTRICT
EXCELLENCE & EQUITY FOR ALL STUDENTS

AMENDMENT NO. 1 to Master Professional Services Agreement
Dated August 6, 2026

This Amendment is entered into on September 8, 2026, between the Alameda Unified School District (District) and Pine Health, LLC. (CONTRACTOR). District entered into a Master Professional Services Agreement with CONTRACTOR for qualified special education personnel, and the parties agree to amend that Agreement as follows:

1. Services Additional personnel required to provide services.
2. Compensation Original PSA: $4,000,000.00. **Amendment No. 1: $1,500,000.00** **Amended PSA: $5,500,000.00**

3. Remaining Provisions: All other provisions of the Agreement, and prior Amendment(s) if any, shall remain unchanged and in full force and effect as originally stated.

4. Amendment History:

X There are no previous amendments to this Agreement.
□ This contract has previously been amended as follows:

No.	Date	General Description of Reason for Amendment	Amount of Increase (Decrease)
1			

"DISTRICT"

By:_____

Name: Ryan LaLonde

Title: Board President

"CONTRACTOR"

By: _____

Name: Adam Boxberger

Title: Senior VP of Operations

ALAMEDA UNIFIED SCHOOL DISTRICT
EXCELLENCE & EQUITY FOR ALL STUDENTS

Professional Services Agreement

This Agreement is entered into between the Alameda Unified School District (AUSD) and Marianne Olney-Hamel (CONTRACTOR). AUSD is authorized by Government Code Section 53060 to contract for the furnishing of special services and advice in financial, economic, account, engineering, legal, and administrative matters with persons specially trained, experienced, and competent to perform such services. CONTRACTOR is specially trained, experienced, and competent to provide such services. The parties agree as follows:

1. Services. The CONTRACTOR shall provide the following services (include full scope, location, & to whom services are provided):

CONTRACTOR to provide outdoor environmental education/enrichment lessons to Bay Farm students throughout the school year while maintaining the school outdoor classroom, services include:
- Develop and implement garden lessons for TK-5th Grade classes. (one hour lesson per class per week for K-5; 30 minutes monthly for TK)
- Coordinate with the Garden Committee, teachers and staff as needed to plan lessons.
- Provide 10 hours of garden maintenance per week when school is not in session (August - June)
- Provide 18 hours of instruction, 11 hours of planning and maintenance when school is in session.
- Work with school staff to verify volunteer approvals, and provide meaningful volunteering opportunities in garden maintenance activities.
- Document the environmental science/garden curriculum.

2. Term.

The term of this agreement shall be from 8/31/26 (or the day immediately following approval by the Superintendent or Assistant Superintendent(s) per (Education Code(s) §35161and §17604) if the aggregate amount CONTRACTOR contracted with AUSD is below $ 119,100; or, approval by the Board of Education if the total contract(s) exceeds $ 119,100) to 6/30/27. The work shall be completed no later than 6/30/27 .

3. Compensation.

This sum shall be for full performance of this Agreement and includes fees, costs, and expenses incurred by CONTRACTOR including, but not limited to labor, materials, taxes, profit, overhead, travel, insurance, subcontractor costs, and other costs.

Select one of the following:

☐ CONTRACTOR is providing services for a flat fee which shall not exceed $_____.

☑ CONTRACTOR will be compensated at an hourly rate. CONTRACTOR will provide a maximum hours of services at a rate of $ 41 /hour for a total not to exceed $ 39,000.00 .

☐ Other: _____

AUSD shall pay costs for the following equipment, materials or supplies used by CONTRACTOR in performing services: Garden supplies and materials Ed Code requirements and such materials become property of the District. which shall not exceed a total cost of $ 2000.00 .

Payment for the work shall be made for all undisputed amounts in monthly installment payments within forty-five (45) days after the CONTRACTOR submits an invoice to AUSD for work actually completed and after AUSD's written approval of the work, or the portion of the work for which payment is to be made.

The granting of any payment by AUSD or the recipient thereof by CONTRACTOR, shall in no way lessen the liability of CONTRACTOR to correct unsatisfactory work, although the unsatisfactory character of that work may not have been apparent or detected at the time a payment was made. Work, which does not conform to the requirements of this Agreement, may be rejected by AUSD and in that case must be replaced by CONTRACTOR without delay.

4. Strategic Alignment. Select one of the following:

☑ **School-based Agreements:** How does this service support academic goals and increase student achievement as described in the Board-approved School Site Plan? Support NGSS. Environmental literacy and culturally responsive practices.

☐ **Central Office Agreements:** How does this service support the overall strategic goals of the department and increase student achievement?_____

5. Conduct of Contractor.

CONTRACTOR will adhere to the following staff requirements and provide AUSD with evidence of staff qualifications as identified prior to commencing the work under this Agreement and consistent with invoicing requirements outlined in Section 8.

5.1 Tuberculosis Screening. Select one of the following:

☐ TB Clearance shall be provided to AUSD prior to starting work; or

☑ Records are already on file; or

☐ CONTRACTOR certifies that they require all employees or subcontractors to complete TB testing and maintain such records; or

☐ **Waiver of TB Screening.** CONTRACTOR is not required to provide evidence of TB Clearance because CONTRACTOR will not work directly with students more than eight (8) hours in the contract term.

_____(CONTRACTOR initials)

_____(AUSD Representative Acknowledgement)

5.2 Fingerprinting of Employees and Agents. The fingerprinting and criminal background investigation requirements of Education Code Section 45125.1 apply to CONTRACTOR's services under this Agreement and CONTRACTOR certifies its compliance with these provisions as follows: "CONTRACTOR has complied with the fingerprinting and criminal background investigation requirements of Education Code Section 45125.1 with respect to all CONTRACTOR's employees, subcontractors, agents, and subcontractors' employees or agents ("Employees") regardless of whether those Employees are paid or unpaid, concurrently employed by AUSD or acting as independent contractors of CONTRACTOR, who may have contact with AUSD pupils in the course of providing services pursuant to the Agreement, and the California Department of Justice has determined that none of those Employees has been convicted of a felony, as that term is defined in Education Code Section 45122.1. CONTRACTOR further certifies that it has received and reviewed fingerprint results for each of its Employees and CONTRACTOR has requested and reviewed subsequent arrest records for all Employees who may come into contact with AUSD pupils in providing services to the AUSD under this Agreement."

Fingerprinting of Employees and Agents. Select one of the following:

☐ Fingerprint Clearance will be completed through AUSD prior to starting work; or

☑ Records are already on file with AUSD; or.

☐ CONTRACTOR certifies that they require all employees or subcontractors to complete fingerprinting and maintain such records***;*** or

☐ **Waiver of Fingerprint Requirement**. CONTRACTOR is not required to comply with section 5.2 as:

☐ CONTRACTOR staff will have no contact or interactions with students outside of the immediate and constant supervision and control of the pupil's parent or guardian or a school employee; or

☐ CONTRACTOR services under this Agreement shall be limited to construction, reconstruction, rehabilitation, or repair of a school facility, and CONTRACTOR'S employees shall have limited contact with students. Accordingly, the requirements of Education Code section 45125.2 shall not apply to services under this Agreement:

_____ (CONTRACTOR initials)

_____ (AUSD Representative Acknowledgement)

5.3 Mandated Reporter Compliance. Pursuant to the California Child Abuse and Neglect Reporting Act (California Penal Code sections 11164 et seq.), as amended, including by Senate Bill 848 (2025), CONTRACTOR acknowledges that CONTRACTOR and any of its employees, agents, subcontractors, or representatives whose duties require contact with or supervision of AUSD pupils are deemed mandated reporters under California law.

☑ **Independent Contractors, Sole Proprietors, and Single-Member LLCs**

If CONTRACTOR is an individual, sole proprietor, or single-member limited liability company, CONTRACTOR shall complete mandated reporter training that complies with Education Code section 44691 and Penal Code section 11165.7 prior to commencing any services under this Agreement and shall submit to AUSD a certificate of completion evidencing such training. CONTRACTOR shall complete mandated reporter training annually thereafter and provide updated proof upon request.

☐ **Agencies or Multi-Staffed Contractors**

If CONTRACTOR is a corporation, partnership, nonprofit organization, or other entity providing services through multiple personnel, CONTRACTOR may satisfy the requirement by certifying and affirming that all CONTRACTOR personnel assigned to AUSD sites who meet the definition of mandated reporters:

1. Have completed mandated reporter training compliant with Education Code section 44691 and Penal Code section 11165.7; and
2. Completed such training prior to commencing services.

CONTRACTOR certification (signature): _____

☐ **Waiver - NO Direct Contacts or Supervision of Pupils**

If CONTRACTOR certifies that neither CONTRACTOR nor any of its employees, agents, subcontractors, or representatives will have direct contact with or supervision of AUSD pupils, the mandated reporter training requirement may be waived. CONTRACTOR further certifies that its personnel will not access Student Data except as expressly authorized in writing by the District.

CONTRACTOR certification (signature): _____

This waiver is revocable at the District's sole discretion and is void upon any change in scope resulting in student contact or supervision, which CONTRACTOR shall report immediately

5.4 Removal of CONTRACTOR's Employee(s). In the event that AUSD, in its sole discretion, at any time during the term of this Agreement, desires the removal of any CONTRACTOR-related persons, employee, representative, or agent from an AUSD school site and/or property, CONTRACTOR shall immediately upon receiving notice from AUSD of such desire, cause the removal of such person or persons.

Insurance Received/Approved: Initial DL

6. **Insurance.** The CONTRACTOR shall procure and maintain the following insurance coverage at all times. Failure to provide documentation or maintain coverage during the contract term will result in termination.

6.1 Workers' Compensation and Employers' Liability Insurance. Workers' Compensation Insurance and Employers' Liability Insurance for all of its employees performing any portion of the Services in conformance with the laws of the State of California and Federal laws when applicable. Workers' Compensation shall meet statutory requirements and Employers' Liability Insurance shall not be less than One Million Dollars ($1,000,000) per occurrence.

Select one of the following:

☐ The CONTRACTOR is aware of and in compliance of the provisions of Section 3700 of the Labor Code and will provide AUSD proof of coverage before commencing the performance of the work of this Agreement.

CONTRACTOR acknowledgment (signature): _____

☑ The CONTRACTOR is exempt from Workers' Compensation Requirements as a Sole proprietor or Independent Contractor with no employees.

6.2 General Liability and Automobile Liability Insurance. Commercial General Liability Insurance, and when applicable, Automobile Liability Insurance (Any Auto) that shall protect the CONTRACTOR and AUSD, from all claims of bodily injury, property damage, personal injury, death, advertising injury, and medical payments arising out of or from performing any portion of the Service with a minimum requirement of One Million Dollars ($1,000,000) per occurrence. Certain professional services provided through this Agreement may require higher cover limits as determined by AUSD.

CONTRACTOR acknowledgment (signature): Signed by: Marianne Olney-Hamel 306CE54A25BD4B5...

6.3 Professional Liability Insurance. If CONTRACTOR is providing AUSD professional or advice or consultation for implementation under this Agreement, CONTRACTOR shall maintain errors and omissions insurance or professional liability insurance with coverage limits of One Million Dollars ($1,000,000) per claim.

☑ **Waiver of Professional Liability Insurance.** CONTRACTOR is not required to maintain professional liability insurance due to the scope of services in this Agreement.

Initial MO (CONTRACTOR initials)

RA (AUSD Representative Acknowledgement)

6.4 Proof of Carriage of Insurance. CONTRACTOR shall not commence performing any portion of the Services until all required insurance has been obtained and certificates indicating the required coverage have been provided to AUSD and approved by AUSD. Certificates and insurance policies shall include the following:

(a) A clause stating: "This policy shall not be canceled or reduced in required limits of liability or amounts of insurance until notice has been mailed to the AUSD, stating date of cancellation or reduction. Date of cancellation or reduction shall not be less than thirty (30) days after date of mailing notice."

(b) An endorsement stating that the AUSD are named additional insureds under all policies except Workers' Compensation Insurance, Professional Liability, and Employers' Liability Insurance. An endorsement shall also state that the Contractor's insurance policies shall be primary to any insurance or self-insurance maintained by the AUSD.

(c) All policies shall be written on an occurrence form.

(d) Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A: VII, unless otherwise acceptable to the AUSD.

7. **Notices.** All notices provided for under this Agreement shall be in writing and either personally delivered during normal business hours or sent by U.S. Mail (certified, return receipt requested) with postage prepaid to the other party at the address set forth below:

DISTRICT	CONTRACTOR
Name: Abdel-Hamid, Rahima	**Name:** Marianne Olney-Hamel
Title: Principal	**Title:** Environmental Science/Garden Teacher
Address: 2060 Challenger Dr Alameda CA 94501	**Address:** 3131 Courtland Ave Oakland, CA 94619
Email: rabdelhamid@alamedaunified.org	**Email:** marianne@bayfarmptsa.org

Notice shall be effective when received if personally served or, if mailed, three days after mailing. Either party must give written notice of a change in address.

8. **Invoicing.** Invoices furnished by CONTRACTOR under this Agreement must be in a form acceptable to AUSD. All amounts paid by AUSD shall be subject to audit by AUSD.Invoices shall be emailed directly to accountspayable@alamedaunified.org or mailed to Attn: Accounts Payable at 2060 Challenger Drive, Alameda, CA 94501. Invoice shall include but not be limited to: consultant name, consultant address, invoice date, invoice sequence number, purchase order number, name of school or department service was provided to, period of service, number of hours of service, brief description of services provided, hourly rate, and total payment requested.

9. **Licenses and Permits.** CONTRACTOR shall obtain and keep in force all licenses, permits, and certificates necessary for the performance of this Agreement.

10. **Contractor Qualifications / Performance of Services.** CONTRACTOR is specially trained, experienced, competent and fully licensed to provide the Services required by this Agreement in conformity with the laws and regulations of the State of California, the United States of America, and all local laws, ordinances and regulations, as they may apply.
CONTRACTOR represents that CONTRACTOR has the qualifications and ability to perform the Services in a professional manner, without the advice, control, or supervision of AUSD. Contractor's services will be performed, findings obtained, reports and recommendations prepared in accordance with generally and currently accepted principles and practices of its profession for services to California schools.

11. **Status of Contractor.** This is not an employment contract. CONTRACTOR, in the performance of this Agreement, shall be and act as an independent contractor. CONTRACTOR certifies that s/he performs work that is outside the usual course of the AUSD's business. CONTRACTOR further certifies s/he is customarily engaged in an independently established trade, occupation, or business of the same nature as that involved in the work performed. CONTRACTOR understands and agrees that it and all of its employees shall not be considered officers, employees, agents, partner, or joint venture of AUSD, and are not entitled to benefits of any kind or nature normally provided employees of AUSD and/or to which AUSD's employees are normally entitled, including, but not limited to, State Unemployment Compensation or Workers' Compensation. CONTRACTOR shall assume full responsibility for payment of all federal, state, and local taxes or contributions, including unemployment insurance, social security, and income taxes with respect to CONTRACTOR's employees. In the performance of the work herein contemplated, CONTRACTOR is an independent contractor or business entity, with the sole authority for controlling and directing the performance of the details of the work. AUSD's interest is only in the results obtained.

12. **Assignment.** The obligations of CONTRACTOR under this Agreement shall not be assigned by CONTRACTOR without the express prior written consent of AUSD.

13. **Site Access/Security.** While providing services as set forth in this contract, it may be determined that keys are necessary for access or emergency response. In the event that keys are approved to be issued to the CONTRACTOR, the CONTRACTOR acknowledges and agrees to the responsibility of securely maintaining said keys. The CONTRACTORS' duty, along with its employees or subcontractors if applicable, is to ensure the keys are kept safe, used only for business purposes, and not misused (shared, duplicated, etc.). In the event of any lost or stolen keys, the organization must report the incident to the AUSD in no less than 24 hours. Furthermore, should any contractor be reassigned to another site or their contract with AUSD terminate or expire, all individuals must return all keys to the original issuer on their final day. The CONTRACTOR assumes all liability for re-keying costs at any AUSD school site associated with the use, loss, or failure to return AUSD keys, including the potential of reduced or withheld invoice payments if necessary.

14. **Anti -Discrimination.** It is the policy of AUSD that in connection with all work performed under contracts there be no discrimination against any employee engaged in the work because of race, color, ancestry, national origin, religious creed, physical disability, medical condition, marital status, sexual orientation, gender, or age and therefore the CONTRACTOR agrees to comply with applicable federal and California laws including, but not limited to, the California Fair Employment and Housing Act beginning with Government Code Section 12900 and Labor Code Section 1735 and AUSD policy. In addition, the CONTRACTOR agrees to require like compliance by all its subcontractors. Contractor shall not engage in unlawful discrimination in employment on the basis of actual or perceived race, color, national origin, ancestry, religion, age, marital status, pregnancy, physical or mental disability, medical condition, veteran status, gender, sex, or sexual orientation.

15. **Drug -Free/Smoke Free Policy**. No drugs, alcohol, and/or smoking are allowed at any time in any buildings and/or grounds on AUSD property. No students, staff, visitors, CONTRACTORs, or subcontractors are to smoke or use drugs or alcohol on these sites.

16. **Indemnification.** CONTRACTOR agrees to defend, indemnify and hold harmless AUSD, its Board, trustees, officers, agents, employees and volunteers from all claims, including active and passive claims, losses, costs, attorney fees and expenses arising out of any liability or claim of liability for personal injury, bodily injury to persons or death, contractual liability and damage to property sustained or claimed to have been sustained arising out of activities of the CONTRACTOR or its sub-Contractors, and any other person, firm or corporation furnishing or supplying services, materials or supplies in conjunction with the services of the CONTRACTOR, whether authorized by this Agreement or not. CONTRACTOR further agrees to waive all rights of subrogation against AUSD. The provisions of this article do not apply to any damage or losses caused solely by the negligence or willful misconduct of AUSD or any of its agents or employees.

17. **Copyright/Trademark/Patent/Ownership.** CONTRACTOR understands and agrees that all matters produced under this Agreement shall become the property of AUSD and cannot be used without AUSD's express written permissions. AUSD shall have all rights, title, and interest in said matters, including the right to secure and maintain the copyright, trademark and/or patent of said matter in the name of AUSD. CONTRACTOR consents to use of CONTRACTOR's name in conjunction with the sale, use, performance, and distribution of the matters, for any purpose and in any medium. These matters include, without limitation, drawings, plans, specifications, studies, reports, memoranda, computation sheets, the contents of computer diskettes, artwork copy, posters, billboards, photographs, videotapes, audiotapes, systems designs, software, reports, diagrams, surveys, source codes, or any other original works of authorships, or other documents prepared by CONTRACTOR or its subcontractors in connection with the Services performed under this Agreement. All works shall be works for hire as defined under Title 17 of the United States Code, and all copyrights in those works are the property of AUSD.

18. **Waiver.** No delay or omission by either party in exercising any right under this Agreement shall operate as a waiver of that or any other right or prevent a similar subsequent act from constituting a violation of the Agreement.

19. Termination. AUSD may at any time terminate this Agreement upon written notice to CONTRACTOR. AUSD shall compensate CONTRACTOR for services satisfactorily provided through the date of termination. In addition, AUSD may terminate this Agreement for cause should CONTRACTOR fail to perform any part of this Agreement. In the event of termination for cause, AUSD may secure the required services from another contractor. If the cost to AUSD exceeds the cost of providing the services pursuant to the Agreement, CONTRACTOR shall pay the additional cost.

20. No Rights in Third Parties. This Agreement does not create any rights in, or inure to the benefit of, any third party except as expressly provided herein.

21. AUSD's Evaluation of CONTRACTOR and CONTRACTOR's Employees and/or Subcontractors. AUSD may evaluate the CONTRACTOR's work in any way that AUSD is entitled to do so pursuant to applicable law. The AUSD's evaluation may include, without limitation:

(a) Requesting that AUSD employee(s) evaluate the CONTRACTOR and the CONTRACTOR's employees and subcontractors and each of their performance.

(b) Announced and unannounced observance of CONTRACTOR, CONTRACTOR's employee(s), and/or subcontractor.

22. Limitation of AUSD Liability. Other than as provided in this Agreement, AUSD's financial obligations under this Agreement shall be limited to the payment of the compensation provided in this Agreement. Notwithstanding any other provision of this Agreement, in no event shall AUSD be liable, regardless of whether any claim is based on contract or tort, for any special, consequential, indirect, or incidental damages, including, but not limited to, lost profits or revenue, arising out of or in connection with this Agreement for the services performed in connection with this Agreement.

23. Confidentiality. CONTRACTOR and all personnel designated by CONTRACTOR to perform under this Agreement shall maintain the confidentiality of all information received or accessed in the course of performing this Agreement, including Student Data and Confidential District Information. These obligations shall survive the expiration or termination of this Agreement. To the extent CONTRACTOR receives or accesses student data protected by the Family Educational Rights and Privacy Act("FERPA"), CONTRACTOR shall comply with FERPA and California Education Code section 49073, including but not limited to the following:

(a) CONTRACTOR shall not use student data for any unauthorized purpose, transfer student data to any unauthorized third party, or sell, lease, or otherwise commercialize student data;

(b) CONTRACTOR shall delete or otherwise securely dispose of student data in its possession or control upon completion or termination of services, in accordance with District direction; and

(c) CONTRACTOR shall implement reasonable administrative, technical, and physical safeguards to protect student data and shall promptly notify the District of any unauthorized access, use, or disclosure.

The obligations in this Section are in addition to, and not in lieu of, the requirements set forth in Section 24. In the event of any conflict, the more restrictive provision shall apply.

24. Artificial Intelligence Use Prohibitions; Student Data and Confidential Information.

For purposes of this Section:

(a) "Artificial Intelligence" or "AI" means, consistent with California Education Code section 33328.5, an engineered infer from the input it receives how to generate outputs that can influence physical or virtual envinronments, and includes without limitation generative AI, large language models, chatbots, automated transcription tools, AI note-taking tools, meeting assistants or bots, ambient listening tools, automated summarization tools, recommendation systems, automated scoring or classification tools, and similar features or services.

(b) "Student Data" means any information directly related to an identifiable student, or reasonably linkable to a specific student, whether or not already included in an official education record, including without limitation pupil records,

education records, personally identifiable information, indirect identifiers, demographic and enrollment data, attendance, academic performance, program participation, evaluation and assessment data, behavioral or disciplinary information, disability-related information, Section 504 information, IEP information, health or mental health information, communications regarding a student, observations, notes, audio, video, photographs, screenshots, transcripts, prompts, outputs, summaries, metadata, and derived materials.

(c) "Confidential District Information" means any nonpublic information disclosed to or obtained by the Contractor in connection with this Agreement, including student information, personnel matters, investigations, legal advice, security information, and other confidential operational information of the District.

This Section applies to any CONTRACTOR that may access Student Data, directly interact with students, or participate in meetings or communications in which Student Data or Confidential District Information may be discussed.

24.1 Prohibition on AI Use Involving Student Data. The CONTRACTOR shall not input, upload, transmit, disclose, submit, store, process, summarize, analyze, interpret, or otherwise interact with any Student Data using any AI tool or system. If any task, service, deliverable, communication, or workflow involves or may involve Student Data, the CONTRACTOR shall not use AI in any manner in connection with that task, service, deliverable, communication, or workflow. This prohibition applies regardless of whether the data has been anonymized, pseudonymized, redacted, aggregated, or otherwise de-identified, and regardless of any representation by an AI provider concerning privacy, security, retention, or legal compliance.

24.2 No Outsourcing or Delegation to AI. The CONTRACTOR shall not outsource, delegate, assign, or defer any portion of its contractual duties, professional judgment, decision-making authority, observations, analyses, impressions, evaluations, recommendations, reports, or deliverables to AI. AI shall not be used as a substitute for human analysis or judgment, as a drafting, redrafting, or review authority for work involving Student Data, or as an independent reviewer.

24.3 Accuracy and Responsibility. If the District expressly authorizes any AI use in writing in a context not otherwise prohibited by this Agreement, the CONTRACTOR remains solely and fully responsible for the accuracy, completeness, legality, and compliance of all work. Use of AI does not reduce, limit, or transfer the CONTRACTOR'S obligations or liability under this Agreement.

24.4 Prohibition on Recording, Transcription, and Note-Taking Technologies. Unless the District provides prior case-specific written authorization and all legally required consents have been obtained, the CONTRACTOR shall not create, permit, or use any audio recording, video recording, photograph, screen capture, transcript, meeting bot, ambient listening tool, AI-generated summary, or other recording, transcription, summarization, or note-taking technology in any student interaction, observation, interview, evaluation, counseling or therapy session, classroom observation, meeting, or communication involving Student Data or Confidential District Information, whether conducted in person, virtually, or in a hybrid format. This prohibition applies to all automated, semi-automated, AI-enabled, and non-AI tools, including device-based features and third-party services. Generic software notices, platform defaults, or implied consent shall not satisfy this requirement.

24.5 Manual Notes. Nothing in Section 24.4 prohibits contemporaneous manual, human-authored note-taking by authorized CONTRACTOR personnel where reasonably necessary to perform the Services, provided such notes are limited to the minimum necessary, treated as Student Data or Confidential District Information as applicable, not shared except as permitted by this Agreement or applicable law, and retained, returned, or destroyed in accordance with this Agreement and District direction.

24.6 No Circumvention; No Unapproved Feature Changes; Flow-Down. The CONTRACTOR shall not attempt to circumvent these restrictions through redaction, pseudonymization, data transformation, screenshots, copying into prompts, use of intermediaries, personal accounts, subcontractors, third-party services, or any other means. The CONTRACTOR shall not enable, substitute, or materially change any AI-enabled feature, workflow, or third-party service used in connection with the Services without prior written District approval. The CONTRACTOR shall bind its employees, agents, subcontractors, affiliates, temporary staff, and third-party providers to the requirements of this Section and remain fully responsible for their compliance.

24.7 Incident Notification and Response. If any prohibited or unauthorized recording, transcription, AI processing, upload, disclosure, retention, or access involving Student Data or Confidential District Information occurs or is reasonably suspected to have occurred, the CONTRACTOR shall notify the District in writing no later than twenty-four (24) hours after discovery, including the nature of the incident, the information involved, the date(s) of occurrence and discovery, the systems or tools involved, and the mitigation steps taken or proposed. The CONTRACTOR shall immediately cease and contain the activity, disable the relevant feature or service, preserve logs and evidence reasonably necessary for the District's investigation, take all commercially reasonable steps to retrieve, delete, or disable retention of any affected data, prompts, outputs,

summaries, recordings, transcripts, or derived materials from its systems and from any third-party provider to the fullest extent technically feasible, and cooperate fully with District investigation, notification, remediation, and corrective actions. Upon request, the CONTRACTOR shall provide written certification of the actions taken under this subsection.

24.8 Material Breach and Remedies. Any violation of this Section shall constitute a material breach of this Agreement. In addition to any other rights or remedies available to the District, the District may, in its sole discretion, require immediate cessation of the prohibited practice, reject or require reperformance of deliverables at no additional cost, require return or deletion of data, withhold payment, suspend access, and/or terminate this Agreement for cause. Where applicable, nothing in this Section limits any notice or cure procedures required by law or by any incorporated data privacy agreement.

24.9 Conflicts; Survival. In the event of any conflict between this Section and any data privacy agreement, data processing addendum, or similar agreement, the more restrictive provision shall control. The obligations in this Section shall survive expiration or termination of the Agreement for so long as the CONTRACTOR possesses or controls Student Data or Confidential District Information.

25. **Conflict of Interest.** CONTRACTOR shall abide by and be subject to all applicable AUSD policies, regulations, statutes or other laws regarding conflict of interest. CONTRACTOR shall not hire any officer or employee of AUSD to perform any service by this Agreement. CONTRACTOR affirms to the best of his/her/its knowledge, there exists no actual or potential conflict of interest be between CONTRACTOR's family, business or financial interest and the services provided under this Agreement. In the event of change in either private interest or services under this Agreement, any question regarding possible conflict of interest which may arise as a result of such change will be brought to AUSD's attention in writing. Through its execution of this Agreement, CONTRACTOR acknowledges that it is familiar with the provisions of Section 1090 et seq. and Section 87100 et seq, of the Government Code of the State of California, and certifies that it does not know of any facts which constitute a violation of said provisions. In the event CONTRACTOR receives any information subsequent to execution of this Agreement, which might constitute a violation of said provisions, CONTRACTOR agrees it shall notify AUSD of this information.

26. **Integration/Entire Agreement of Parties.** This Agreement constitutes the entire agreement between the Parties and supersedes all prior discussions, negotiations, and agreements, whether oral or written. This Agreement may be amended or modified only by a written instrument executed by both Parties.

27. **Litigation.** This Agreement shall be performed in Alameda, California and is governed by the laws of the State of California. The Alameda County Superior Court shall have jurisdiction over any state court litigation initiated to enforce or interpret this Agreement. If litigation is initiated, the prevailing party shall be entitled to reasonable attorney fees and costs.

28. **Agreement Contingent on Governing Board Approval.** The AUSD shall not be bound by the terms of this Agreement until it has been formally approved or ratified by the AUSD's Governing Board, and/or Executive Cabinet as its designee, and no payment shall be owed or made to CONTRACTOR absent formal approval.

29. **Counterparts.** This Agreement and all amendments and supplements to it may be executed in counterparts, and all counterparts together shall be construed as one document. The Recitals and each Exhibit attached hereto are hereby incorporated herein by reference.

30. **Contract Publicly Posted.** This contract, its contents, and all incorporated documents are public documents and will be made available by AUSD to the public when required or requested.

31. **Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion.** CONTRACTOR certifies to the best of his/her/its knowledge and belief, that it and its principals are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency according to Federal Acquisition Regulation Subpart 9.4, and by signing this contract, certifies that this vendor does not appear on the Excluded Parties List.

32. **Force Majeure.** At the AUSD's discretion, the Parties shall be excused from performance hereunder during the time and to the extent that it is prevented from performing in the customary manner by an act of God, fire, flood, war, riot, civil disturbance, terrorism, epidemic, quarantine/shelter in place order, strike, lockout, labor dispute, or any other occurrence which is beyond the control of the parties, when evidence thereof is presented to the other party. The AUSD shall not be responsible for any costs associated with this Agreement while performance is so excused.

33. **Other.** Additional terms attached or edits to must be approved by AUSD.

I. SITE

CONTRACTOR

Print Name &Title: Marianne Olney-Hamel Environmental Science/Garden Teacher

Authorized Signature: Signed by: Marianne Olney-Hamel 306CE54A25BD4B5... Date: 8/19/2026

SOURCE OF FUNDS (check appropriate):

Unrestricted Funds ☐ Restricted Funds ☑

Budget Code(s): 01-9046-0-1110-1000-5825-010-10-0000

☐ Superintendent, Pasquale Scuderi

☐ Assistant Superintendent of Human Resources, Tim Erwin

☒ Assistant Superintendent of Educational Services, Kirsten Zazo

☐ Assistant Superintendent of Business Services, Shariq Khan

Signed by: Zazo, Kirsten A09EA941A04A4C4... 9/2/2026

Signature of Superintendent or Assistant Superintendent Date

BOE Approval Required for Contracts Equal To Or Greater Than $119,100:

Signature of President, Board of Education Date

Signature of Secretary, Board of Education Date

ALAMEDA UNIFIED SCHOOL DISTRICT
Excellence & Equity For All Students

Independent Contractor Status Verification

Contractors who are Individual/sole proprietors or single-member LLCs *must complete this form and submit with other contract documents.*

Check all items that are true and correct. Contractor must inform Fiscal Services if business is converted into a corporation.

INDEPENDENT CONTRACTOR STATUS CHECKLIST
(Employee v. Independent Contractor)

Contractor Name:

Marianne Olney-Hamel

1. **Are you a current employee of Alameda USD (including an active substitute) or have you been active in this calendar year?**
   YES ☐ NO ☒
2. **Are you are a retiree in the CalSTRS or CalPERS system?**
   YES ☐ NO ☒

LABOR CODE FACTORS (§ 2750.3) – ALL 3 MUST APPLY

☒ CONTRACTOR and its workers are free from the control and direction of the AUSD in connection with the performance of the work, both under the contract for the performance of the work and in fact.

☒ The work to be performed by the CONTRACTOR and its workers is outside the usual course of the AUSD's business.

☒ CONTRACTOR is customarily engaged in an independently established trade, occupation, or business of the same nature as that involved in the work performed.

IRS COMMON LAW FACTORS:

☒ **NO INSTRUCTIONS:** The worker will not be required to follow explicit instructions to accomplish the job. AUSD may provide job specifications, however.

☒ **NO TRAINING:** The worker will not receive training provided by AUSD. The worker will use independent methods to accomplish the work.

☒ **RIGHT TO HIRE OTHERS:** The worker is being hired to provide a result and will have the right to hire others to do the actual work/job.

☒ **WORK NOT ESSENTIAL TO AUSD:** AUSD's success or continuation does not depend on the services of the worker.

☒ **OWN WORK HOURS:** The worker will establish the work hours for the job.

☒ **NOT A CONTINUING RELATIONSHIP:** The worker will not have a continuing relationship with AUSD. If the relationship is frequent, it will be at irregular intervals, or call (no full-time), or whenever work is available.

☒ **CONTROL OF ASSISTANTS:** If assistants are hired, it will be at the worker's sole discretion. The worker will be responsible for hiring, supervising, and paying those assistants.

☒ **TIME TO PURSUE OTHER WORK:** The worker will have time to pursue other gainful work.

☒ **JOB LOCATION:** The worker will control the job location if work is performed on AUSD's premises; AUSD will not direct or supervise the work.

☒ **ORDER OF WORK:** The worker will determine the order and sequence in which the job will be performed.

- ☒ **BASIS OF PAYMENT:** The worker will be paid by the job or project, not by actual time expended. Periodic payments may be made, though, based on a percentage of the completed job. Also, overall compensation may be based on the projected number of days/hours needed to do the job times a fixed daily/hourly rate. However, this compensation will be set in advance of the job.
- ☒ **WORK FOR MULTIPLE FIRMS:** The worker may work for more than one firm or agency at a time.
- ☒ **BUSINESS EXPENSES:** The worker will be responsible for incidental or special business expenses.
- ☒ **OWN TOOLS/EQUIPMENT:** The worker will furnish the tools/equipment needed for the job. If AUSD leases equipment to the worker, the terms will be equivalent to what an independent business person could have obtained in the open market.

  SIGNIFICANT INVESTMENT: The worker can perform services without hiring AUSD's facilities (equipment, office furniture, machinery, etc.). The worker's investment in his/her trade is real, essential, and adequate.
- ☒ **SERVICES AVAILABLE TO GENERAL PUBLIC:** The worker makes his/her services available to the general public by (check one or more):
  - Having an office and assistants
  - Advertising his/her services (e.g., business cards, letterhead, telephone book, other)
  - Having business signs
  - Having a business license
  - Listing services in a business directory
  - Other
  - (Attached copies of business license, business cards, letterhead, advertisements)
- ☒ **POSSIBLE PROFIT OR LOSS:** The worker can make a profit or a loss (check one or more):
  - The worker hires, directs, and paysassistants
  - The worker has his/her own office, equipment, materials, or facilities
  - The worker has continuing and recurringliabilities
  - The worker has agreed to perform specific jobs for prices agreed upon in advance
  - The worker's services affect his/her own business reputation
- ☒ **LIMITED RIGHT TO DISCHARGE:** The worker cannot be fired so long as a result is produced which meets the contract specifications.
- ☒ **NO COMPENSATION FOR NON-COMPLETION:** The worker is responsible for the satisfactory completion of the job and is not entitled to compensation in case of non-completion.
- ☒ **NO INTERIM REPORTS:** The worker is hired for the final result, and therefore, the worker will be asked for progress or interim reports. (Note: Reports which are defined in the Independent Contractor Agreement as an expected final result of the agreement or which are required by state or federal law are part of the services contracted for and are not considered "interim" or "progress" reports.)

I, Marianne Olney-Hamel (contractor's printed name), certify that all the statements as checked above are true and correct according to the best of my knowledge.

Signature: Signed by: Marianne Olney-Hamel 306CE54A25BD4B5...

Amendment No. 4 to Multi-Year Commitment Agreement with Klett World Languages, Inc.

This 4th Amendment, to the Multi-Year Commitment Agreement dated May 27, 2025, is made effective this September 8, 2026 by and between Klett World Languages, Inc. an Illinois corporation, with its principal office at 320 W Ohio Street, Ste 3W, Chicago, IL 60654 (Hereafter referred to as "KWL", "Provider"), and Alameda Unified School District, headquartered at 2060 Challenger Dr, Alameda, CA 94501 hereafter referred to as "District".

This Amendment **is required to increase material counts as follows:**

ISBN	Title	Quantity	Base Price	Sale Price	Total
9788418907036	Reporteros 2: Textbook	15	$ 99.95	$ 79.96	$ 1199.40
9788418625336	Reporteros 1: Workbook	10	$ 29.95	$ 23.96	$ 239.60
9788418907050	Reporteros 2: Workbook	20	$ 29.95	$ 23.96	$ 479.20
9788418907050	Reporteros 2: Workbook	35	$ 29.95	$ 23.96	$ 838.60
9788418907043	Reporteros 2: Annotated Teacher's Edition	2	$ 114.95	$ 0.00	GRATIS

Subtotal: $2,756.80
Shipping: $220.54
Total: $2,977.34

3rd Amended Multi-Year Commitment Agreement Cost: $354,735.91
4th Amended Total Cost: $357,713.25

Signatures of agreement by KWL and District:

Klett World Languages, Inc.:

Name and Title: Hanne Sinclair, Vice President of Sales Signature: _____

Date Signed: August 31, 2026

Alameda Unified School District

Name: _____
President, Board of Education

Signature: _____

Date Signed: _____

ALAMEDA UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM

Item Title: Approval and Ratification of Facilities Bond Measure I and Measure B Contracts (Standing Item)

Item Type: Consent

Background: In November 2014, Alameda voters approved Facilities Bond Measure I, and in June 2022, they approved Facilities Bond Measure B.

According to the bond schedules, various contracts will be presented to the Board for approval. These contracts may include construction bid contracts, addenda to architectural services agreements, specialist and consultant agreements, and more. To streamline this process, staff has established a standing board item to separately track and manage contracts related to Measure I and Measure B, distinct from other district contracts.

1. (Fund 21, Measure B) Amendment No. 1 to Professional Services Agreement between AUSD and Brelje & Race Consulting Civil Engineers for an increase of $8,000.00 and an amended total of $63,000.00. (Lincoln)
2. (Fund 21, Measure B)Amendment No. 2 to Professional Services Agreement between AUSD and Apodaca Mechanical and Consulting, Inc. for an increase of $15,000.00 and an amended total of $42,525.00. (WMS)
3. (Fund 21, Measure B) Amendment No. 1 to Consulting Services Agreement between AUSD and Enviro-Tox Services, Inc. for an increase of $1,350.00 and an amended fee not to exceed $7,830.00. (AHS Field)

AUSD LCAP Goals: 4. Ensure that all students have access to basic services.

Fund Codes: 21 Building – Bond Fund

Fiscal Analysis

Amount (Savings) (Cost): See attached contract(s) for detailed expenditures.

Recommendation: Approve as submitted.

AUSD Guiding Principle: #5 - Accountability, transparency, and trust are necessary at all levels of the organization.| #6 - Allocation of funds must support our vision, mission, and guiding principles.

Submitted By: Shariq Khan, Assistant Superintendent of Business Services

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ATTACHMENTS:

Description	Upload Date	Type
Brelje & Race Consulting Engineers	9/2/2026	Backup Material
Apodaca Mechanical Consulting	9/2/2026	Backup Material
Enviro-Tox Services, Inc	9/2/2026	Backup Material

ALAMEDA UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM

Item Title: Approval of Bill Warrants and Payroll Registers

Item Type: Consent

Background: Education Code 42631 requires the Board of Education to review and approve all payments from district funds.

The attached register contains information for all bills and warrants from August 18 to August 26, 2026, except for *twenty-seven (27)* redactions where posting that information would violate confidentiality.

AUSD LCAP Goals: 4. Ensure that all students have access to basic services.

Fund Codes: 01 General Fund

Fiscal Analysis

Amount (Savings) (Cost): Will reduce the available funds of each respective site/department budget by $5,435,890.09.

Recommendation: Approve as submitted.

AUSD Guiding Principle: #5 - Accountability, transparency, and trust are necessary at all levels of the organization.| #6 - Allocation of funds must support our vision, mission, and guiding principles.

Submitted By: Shariq Khan, Assistant Superintendent of Business Services

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ATTACHMENTS:

	Description	Upload Date	Type
	Summary of Register	9/2/2026	Backup Material

ALAMEDA UNIFIED SCHOOL DISTRICT
Excellence & Equity For All Students

Fiscal Services Department
2060 Challenger Dr
Alameda, CA 94501
(510) 337-7082

Re Board Meeting of September 8, 2026

To: Recording Secretary, Board of Education

From: Fiscal Department

Subject: Summary of Register (Bill and Payroll Warrants Web Version)

Attached is the summary of Register issued for the period. Supporting register attached.

Signed: M Hogan-Huynh

Date: 9/1/2026

Board of Education

Approved by:

Name

Date

Summary of Register
Alameda Unified School District
For Board Meeting September 8, 2026

Register No.	Warrant Number	Date	Amount
001752	52066153-52066184	08/18/26	$ 2,637,695.73
001753	52066360-52066374	08/19/26	$ 39,858.20
001754	52066810-52066826	08/20/26	$ 89,795.64
001755	52067603-52067635	08/24/26	$ 1,516,638.26
001756	52068047-52068061	08/25/26	$ 597,488.25
001757	52068674-52068709	08/26/26	$ 554,414.01
			$ 5,435,890.09

Prepared By: **Date** **Reviewed By:** **Date**

M. Hogan-Huynh S. Chonel

Checks Dated 08/18/2026 through 08/31/2026

Check Number	Check Date	Pay to the Order of		Check Amount
52066153	08/18/2026	Giles, Matthew C		2,712.75
52066154	08/18/2026	Minczeski, Marika		9.72
52066155	08/18/2026	Special Ed Reimb		69.60
52066156	08/18/2026	Special Ed Reimb		16,810.00
52066157	08/18/2026	**Golden Eagle Aquatics Foundation		1,300.00
52066158	08/18/2026	Alameda Municipal Power		82,304.23
52066159	08/18/2026	Alameda USD - CALPERS		878,011.01
52066160	08/18/2026	Allen Construction Inc		13,000.00
52066161	08/18/2026	Amazon Capital Services, Inc.		517.07
52066162	08/18/2026	AMS.NET LLC		260.29
52066163	08/18/2026	Benchmark Education Company		1,401,011.39
52066164	08/18/2026	Blick Art Materials LLC		3,108.03
52066165	08/18/2026	CDW Government Inc.		3,836.23
52066166	08/18/2026	Childcare Careers		1,333.00
52066167	08/18/2026	Children's Health Council		18,824.68
52066168	08/18/2026	Chipman Relocations		2,820.00
52066169	08/18/2026	E.L. Achieve, Inc.		13,849.07
52066170	08/18/2026	EBMUD		21,915.99
52066171	08/18/2026	Great Minds PBC		36,037.17
52066172	08/18/2026	Greenacre Homes Inc.		4,562.58
52066173	08/18/2026	Howard Industries, Inc. dba Howard Technology Solutions		9,081.50
52066174	08/18/2026	Kyle Wallace		8,100.00
52066175	08/18/2026	Toolbox Project PBLLC		5,262.48
		Unpaid Tax	48.40	
		Expensed Amount	5,310.88	
52066176	08/18/2026	Northeastern University attn:Research Cash Management		65,600.00
52066177	08/18/2026	Jensen Landscape Services LLC dba Monarch Tree Services		9,350.00
52066178	08/18/2026	Scholastic Inc		1,522.18
52066179	08/18/2026	School Based Reimbursement Partners LLC		1,275.03
52066180	08/18/2026	Southwest School Supply		1,622.73
52066181	08/18/2026	Sysco Food Serv of SF Inc		1,421.10
52066182	08/18/2026	The Avalon Academy		14,529.50
52066183	08/18/2026	The Helix School		7,444.00
52066184	08/18/2026	Tilden Preparatory School		10,194.40
52066360	08/19/2026	Special Ed Reimb		245.00
52066361	08/19/2026	Special Ed Reimb		245.00
52066362	08/19/2026	Special Ed Reimb		245.00
52066363	08/19/2026	Special Ed Reimb		245.00
52066364	08/19/2026	Special Ed Reimb		210.00
52066365	08/19/2026	Special Ed Reimb		245.00
52066366	08/19/2026	Alameda Municipal Power		1,102.89
52066367	08/19/2026	CodeHS, Inc.		16,980.00
52066368	08/19/2026	E.L. Achieve, Inc.		1,005.06
52066369	08/19/2026	Ed Files, Inc.		3,992.00
52066370	08/19/2026	Extensive Air Conditioning Inc.		11,000.00
52066371	08/19/2026	Voyager Sopris Learning		2,646.00
52066372	08/19/2026	ODP Business Solutions LLC		1,175.79
52066373	08/19/2026	Scholastic Inc		415.14

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Checks Dated 08/18/2026 through 08/31/2026

Check Number	Check Date	Pay to the Order of TAP	Check Amount
52066374	08/19/2026	Plastics Inc	106.32
52066810	08/20/2026	Riehart, Shana	2,250.00
52066811	08/20/2026	Special Ed Reimb	75.90
52066812	08/20/2026	Amazon Capital Services, Inc.	1,340.96
52066813	08/20/2026	AT&T	173.96
52066814	08/20/2026	Bimbo Bakeries USA	1,311.20
52066815	08/20/2026	DishJoy, Inc.	714.00
52066816	08/20/2026	Domino's Pizza	2,652.00
52066817	08/20/2026	Earl's Organic Produce	6,477.50
52066818	08/20/2026	East Bay Restaurant Supply	3,679.71
52066819	08/20/2026	Fast Imaging Center Inc	1,675.09
52066820	08/20/2026	General Produce Ca., LTD	2,252.88
52066821	08/20/2026	Gold Star Foods, Inc.	46,100.32
52066822	08/20/2026	Keenan & Associates	6,302.09
52066823	08/20/2026	Domitila Tapia DBA Mimi's Orga nic Farms	1,620.00
52066824	08/20/2026	ODP Business Solutions LLC	3,102.50
52066825	08/20/2026	Sports Imports, Inc.	1,159.23
52066826	08/20/2026	Tilden Preparatory School	8,908.30
52067603	08/24/2026	Mara Lau Seim	179.80
52067604	08/24/2026	Traiger, Stephen	40.76
52067605	08/24/2026	Little, Heather	25.25
52067606	08/24/2026	Denike, Natalie	262.80
52067607	08/24/2026	Special Ed Reimb	70.00
52067608	08/24/2026	Special Ed Reimb	210.00
52067609	08/24/2026	Special Ed Reimb	210.00
52067610	08/24/2026	Special Ed Reimb	245.00
52067611	08/24/2026	Special Ed Reimb	140.00
52067612	08/24/2026	Special Ed Reimb	490.00
52067613	08/24/2026	Special Ed Reimb	140.00
52067614	08/24/2026	Special Ed Reimb	490.00
52067615	08/24/2026	Special Ed Reimb	210.00
52067616	08/24/2026	Special Ed Reimb	245.00
52067617	08/24/2026	Special Ed Reimb	175.00
52067618	08/24/2026	Special Ed Reimb	245.00
52067619	08/24/2026	Special Ed Reimb	522.00
52067620	08/24/2026	Alten Construction Inc	1,369,158.89
52067621	08/24/2026	Amazon Capital Services, Inc.	8,556.59
52067622	08/24/2026	Apodaca Mechanical & Consulting Inc	7,400.00
52067623	08/24/2026	AT&T Mobility	4,771.31
52067624	08/24/2026	BSN Sports	5,542.41
52067625	08/24/2026	General Produce Ca., LTD	142.50
52067626	08/24/2026	inquirED	63,895.83
52067627	08/24/2026	Lathrop Construction Associates, Inc.	11,822.38
52067628	08/24/2026	Mark My Words LLC	4,439.40
52067629	08/24/2026	Mobile Modular Mgmt Corp	18,593.98
52067630	08/24/2026	North American Fence & Railing	5,794.00
52067631	08/24/2026	ODP Business Solutions LLC	346.54
52067632	08/24/2026	Orbach Huff & Henderson LLP	943.00
52067633	08/24/2026	School Facility Consultants	9,000.00

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Checks Dated 08/18/2026 through 08/31/2026

Check Number	Check Date	Pay to the Order of		Check Amount
52067634	08/24/2026	School Specialty LLC		55.82
52067635	08/24/2026	Terracon Consultants, Inc.		2,275.00
52068047	08/25/2026	Elliott, Emma L		70.00
52068048	08/25/2026	Special Ed Reimb		665.00
52068049	08/25/2026	Special Ed Reimb		24,060.00
52068050	08/25/2026	Alameda Community Learning Center (ACLC)		82,275.00
52068051	08/25/2026	Alameda County Office of Education		5,294.08
52068052	08/25/2026	Amazon Capital Services, Inc.		9,015.55
52068053	08/25/2026	Academy Of Alameda Middle School		182,303.00
52068054	08/25/2026	Community Learning Center Schools Inc (NEA)		121,258.00
52068055	08/25/2026	East Bay Blue Print		74.54
52068056	08/25/2026	EBMUD		88,274.98
52068057	08/25/2026	Mobile Modular Mgmt Corp		65,592.00
52068058	08/25/2026	ODP Business Solutions LLC		4,099.14
52068059	08/25/2026	The Stepping Stones Group		187.50
52068060	08/25/2026	U.S. Bank Equipment Finance		14,194.14
52068061	08/25/2026	Ward's Science		125.32
52068674	08/26/2026	Special Ed Reimb		385.00
52068675	08/26/2026	Special Ed Reimb		1,407.32
52068676	08/26/2026	Special Ed Reimb		33,450.00
52068677	08/26/2026	Alliance Glass Company, LLC		30,254.00
52068678	08/26/2026	Amazon Capital Services, Inc.		3,918.87
52068679	08/26/2026	AMS.NET LLC		1,663.32
52068680	08/26/2026	Anixter Inc.		5,142.80
52068681	08/26/2026	AT&T Mobility		43.74
52068682	08/26/2026	Bimbo Bakeries USA		2,341.95
52068683	08/26/2026	Blaisdells's Business Products		965.52
52068684	08/26/2026	Brelje & Race		16,850.00
52068685	08/26/2026	CDW Government Inc.		221.60
52068686	08/26/2026	Earl's Organic Produce		7,525.00
52068687	08/26/2026	Ed Files, Inc.		3,817.00
52068688	08/26/2026	General Produce Ca., LTD		2,865.32
52068689	08/26/2026	Gold Star Foods, Inc.		17,631.06
52068690	08/26/2026	Great Minds PBC		9,567.75
52068691	08/26/2026	Hengehold Motor Company, INC		38,908.10
52068692	08/26/2026	MAS Service		606.29
52068693	08/26/2026	Keenan & Associates		206.82
52068694	08/26/2026	ExploreK12, Inc.		35,880.00
52068695	08/26/2026	Leone Alberts & Duus A Professional Corporation		680.64
52068696	08/26/2026	Marina Village Commercial Association		2,937.17
52068697	08/26/2026	Toolbox Project PBLLC		464.28
		Unpaid Tax	4.13	
		Expensed Amount	468.41	
52068698	08/26/2026	Miller Pacific Engineering Group		27,880.10
52068699	08/26/2026	Domitila Tapia DBA Mimi's Orga nic Farms		1,890.00
52068700	08/26/2026	Mobile Modular Mgmt Corp		4,676.00
52068701	08/26/2026	MYMC Inc.		630.00
52068702	08/26/2026	Victor Treatment Centers, Inc.		1,555.00
52068703	08/26/2026	ODP Business Solutions LLC		582.30

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Checks Dated 08/18/2026 through 08/31/2026

Check Number	Check Date	Pay to the Order of		Check Amount
52068704	08/26/2026	Pine Health LLC		115,473.96
52068705	08/26/2026	Protegis LLC		433.93
52068706	08/26/2026	Quattrocchi Kwok Architects, Inc.		175,822.27
52068707	08/26/2026	School Specialty LLC		1,366.12
52068708	08/26/2026	Sysco Food Serv of SF Inc		1,038.78
52068709	08/26/2026	Wilcox Frozen Foods Inc.		5,332.00
		Total Number of Checks	**148**	**5,435,890.09**

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund/County School Ser	111	3,595,146.45
11	Adult Education Fund	1	105.08
12	Child Development Fund	3	5,557.54
13	Cafeteria Special Revenue Fund	21	106,288.22
21	Building Fund	10	1,604,161.28
25	Capital Facilities Fund	3	88,861.98
35	County School Facilities Fund	1	11,822.38
40	Special Reserve Fund for Capit	4	23,999.69
	Total Number of Checks	**148**	5,435,942.62
	Less Unpaid Tax Liability		52.53
	Net (Check Amount)		**5,435,890.09**

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ALAMEDA UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM

Item Title: Approval of Individual Service Agreements (ISAs) with Non-Public Schools and Non-Public Agencies

Item Type: Consent

Background: Each year, Alameda Unified School District's Special Education Department executes a Nonpublic, Nonsectarian School/Agency Services Master Contract "Master Contract" with Non-Public Schools and Non-Public Agencies to support Special Education students. Through the year, Individual Service Agreements (ISAs) are entered into under the terms and conditions of the Master Contracts which allocate funds for services required to provide support to individual student needs in accordance with the Individuals with Disabilities in Education Act (IDEA).

Below are details of ISAs executed and attached to this agenda item.

1. (Fund 01) District Funded Tuition Contract between AUSD and Fusion Learning, Inc. for a total of $99,955.00.
2. (Fund 01) Individual Services Agreement between AUSD and Esther B. Clark for a total of $118,722.00 CANCELLED effective 8/10/2026.
3. (Fund 01) Individual Services Agreement between AUSD and Pine Health for a total of $62,530.00.
4. (Fund 01) Individual Services Agreement between AUSD and Pine Health for a total of $58,890.00.
5. (Fund 01) Individual Services Agreement between AUSD and Pine Health for a total of $61,880.00.
6. (Fund 01) Individual Services Agreement between AUSD and Seneca Family of Agencies - Pathfinder Academy for a total of $46,060.00.
7. (Fund 01) Memorandum of Understanding between AUSD and Mt. Diablo USD for placement of student for a total of $79.842.00.

ISAs uploaded to this item have been redacted to maintain student confidentiality.

AUSD LCAP Goals: 4. Ensure that all students have access to basic services.

Fund Codes: 01 General Fund

Fiscal Analysis

Amount (Savings) (Cost): See attached contract(s) for detailed expenditures.

Recommendation: Approve as submitted.

AUSD Guiding Principle: #1 - All students have the ability to achieve academic and personal success.

Submitted By: Kirsten Zazo, Assistant Superintendent of Educational Services

ATTACHMENTS:

Description	Upload Date	Type
Fusion Learning	9/1/2026	Backup Material
Esther B. Clark_Cancelled	9/1/2026	Backup Material
Pine Health_PC600	9/1/2026	Backup Material
Pine Health_PC1690	9/3/2026	Backup Material
Pine Health_PC1497	9/3/2026	Backup Material
Seneca - Pathfinder	9/1/2026	Backup Material
Mount Diablo USD	9/1/2026	Backup Material

fusion
A REVOLUTIONARY WAY TO SCHOOL

DISTRICT FUNDED TUITION CONTRACT

This Agreement is entered by and between the Alameda Unified School District (the "District") and Fusion Learning, Inc. dba Fusion Academy ("Fusion").

1. **COURSE SET AND TUITION PAYMENT:** The District will pay to Fusion the Total Due for the tuition and fees of the student ("Student") as described below pursuant to payment terms to be determined by the parties. All amounts invoiced under this Agreement must be paid in full by the District before the Student can enroll in or receive services for a subsequent Academic Year.

The parties acknowledge that the Agreement includes an allowance of up to $18,540 for additional courses, tutoring, mentoring, mastery learning sessions, and/or other educational services that may be authorized during the term of this Agreement. The allowance constitutes a not-to-exceed authorization only and is not a guaranteed payment obligation. The District shall be responsible solely for services that are approved by the District and actually rendered to the Student. Any unused portion of the allowance shall not be invoiced to or owed by the District and shall expire at the conclusion of this Agreement.

Student/Client(s) Information CONTRACT NUMBER: 0694378

[redacted]

Fusion Admin:	**Estimated Student Start Date:** 08-17-2026	**Date:** 07-23-2026

District Information

School District: Alameda Unified School District **District**	**District Contact Name:** Jorge Wahner	
Contact Email: jwahner@alamedaunified.org	**District Phone Number:** (510) 337-7000	
District Mailing Address: 2060 Challenger Dr	**City:** Alameda	**State/Zip:** CA, 94501

FIRST COURSE SET INFORMATION (including prepaid Tutoring and Mentoring)

Course name:	Secondary Name (If Applicable):	Curriculum Level:	Number of Sessions:	Price:
Algebra 1 Semester 2		College Prep	30	$5,100.00
American Sign Language 5 Semester 2		College Prep	30	$5,100.00
Conceptual Chemistry Semester 1		College Prep	30	$5,100.00
Conceptual Chemistry Semester 2		College Prep	30	$5,100.00
English 10 Semester 1		College Prep	30	$5,100.00
English 10 Semester 2		College Prep	30	$5,100.00
English 9 Semester 2		College Prep	30	$5,100.00
Geometry Semester 1		College Prep	30	$5,100.00

Geometry Semester 2		College Prep	30	$5,100.00
Lead Mentor - 10th Grade		One Level	3	$0.00
Modern World History Semester 1		College Prep	30	$5,100.00
Modern World History Semester 2		College Prep	30	$5,100.00
Piano Semester 1		One Level	25	$4,850.00
Pre Paid Mastery Learning Session		One Level	25	$4,625.00
Prepaid Tutoring and Mentoring 30 Pack	Fall Homework Lab - Humanities	One Level	30	$2,640.00
Prepaid Tutoring and Mentoring 30 Pack	Fall Homework Lab - STEM	One Level	30	$2,640.00
Prepaid Tutoring and Mentoring 30	Winter Homework Lab - Humanities	One Level	30	$2,640.00
Prepaid Tutoring and Mentoring 30	Winter Homework Lab - STEM	One Level	30	$2,640.00
Prepaid Tutoring and Mentoring 30	Spring Homework Lab -Humanities	One Level	30	$2,640.00
Prepaid Tutoring and Mentoring 30	Spring Homework Lab -STEM	One Level	30	$2,640.00

Total Tuition Cost:	$81,415.00
Registration Fee/Credit:	$0.00
Additional Courses/Services Allowance:	$18,540.00
Total:	99,955.00

Installment	Due Date	Amount Due
1	08/17/2026	$8,141.50
2	9/16/2026	$8,141.50
3	10/16/2026	$8,141.50
4	11/15/2026	$8,141.50
5	12/15/2026	$8,141.50
6	1/14/2027	$8,141.50
7	2/13/2027	$8,141.50
8	3/15/2027	$8,141.50
9	4/14/2027	$8,141.50
10	5/14/2027	$8,141.50

2. **RELATIONSHIP BETWEEN THE PARTIES:** For purposes of this Agreement, Fusion will act solely as an independent contractor retained by the District to provide the educational services identified in this Agreement. Nothing in this Agreement shall create or imply an agency relationship between Fusion and the District, nor will this Agreement be deemed to constitute a joint venture or partnership between the parties. The parties will maintain correspondence as required and provide access and records when and if required.

Nothing in this Agreement is intended to require or suggest that Fusion, a private school that does not accept federal funds, is responsible for complying with or may be subject to liability, either directly or through this Agreement, for non-compliance with: (1) the Individuals with Disabilities Education Act ("IDEA"); (2) any federal law where coverage is based on receipt of federal funds, including but not limited to Section 504 of the Rehabilitation Act; or (3) any other federal, state or local law, regulation, or ordinance that does not apply to private schools.

3. **COURSE CHANGE POLICY FOR DISTRICT-FUNDED STUDENTS:** District–funded students must gain approval from the School District listed above prior to making any course changes. If the District does not approve and/or pay for the course change, Client(s) will be responsible for the resulting cost.

4. **MASTERY LEARNING MODEL:** Fusion uses the Mastery Learning Model—each student masters class material before moving on to the next level. To demonstrate concept understanding of the Course Standards (including State and/or Common Core Standards) each student must attain 70% comprehension and proficiency in all classes as assessed by their course instructor and/or Fusion. Some students will complete the standards in the base amount of sessions, while others will need Mastery Learning sessions to ensure proficiency or to account for absences during the semester. Canceled class times, unexcused absences or lack of progress may all result in Mastery Learning sessions being scheduled at additional cost.

Fusion reserves the right to determine if Student requires Mastery Learning sessions to master course material and meet attendance requirements, which may be mandated by the State. Mastery Learning sessions are billed the week after sessions occur. The price per Mastery Learning Session is: $185.00.

5. **ABSENCES AND CANCELLATIONS:** Each Fusion course has a prescribed number of contracted sessions; Student will need to meet minimum attendance requirements, which may be required by state law. Regular attendance is crucial to ensure that Student can master course content with minimal disruptions. Absences may affect mastery of required standards, which may result in Mastery Learning sessions that are billed separately at an additional cost.

   A. **Illness and Vacation Policy:** Once classes begin, absences for any reason will count towards the contracted number of sessions. Any missed session counts towards the contracted number of sessions. There are no exceptions.

B. **Teacher Absence:** In the event that a teacher is absent and Fusion is unable to find a substitute teacher for the class, Fusion will cancel and reschedule the student session with no additional charge to the District or Client(s).

C. **Extended Absence Policy:** On occasion, Student may leave or be required to leave Fusion for an extended absence (i.e., any absence longer than two weeks) with little or no warning. Upon Fusion's notification of the Student's extended absence, Student will be removed from Fusion's schedule immediately, and the District will be financially liable for two weeks of classes starting from the date of notification. Any remaining funds for contracted classes will remain on Student's account until the earlier of Student returning to Fusion or 12 months from the first extended absence, following which time any funds for contracted classes will be forfeited.

Removing Student from the schedule for any reason, including disciplinary suspension, may result in a new schedule upon return; time slots and teachers are not guaranteed.

6. **STUDENTS LEAVING FUSION**: Fusion enters into substantial financial commitments for instructors, facilities and supplies in reliance upon its enrollment contracts. Therefore, if Student withdraws (or is withdrawn) or dismissed for cause prior to completion of this Contract, the District agrees to pay and forfeit all contracted tuition fees and remit unpaid fees and other amounts owed to Fusion as of the last date of attendance.

   A. **Suspension or Dismissal:** In the event Student is suspended from school for any reason, the missed sessions will be counted as unexcused absences. Mastery Learning sessions will be required for each class missed.

   Fusion reserves the right, in its sole discretion, to suspend and/or dismiss Student if Student's actions or behavior are deemed disruptive or threatening to other students or Fusion personnel, or seriously interfere with Fusion's mission and its educational purpose, or if actions or behavior by a Parent, Legal Guardian or family member are deemed harmful, in each case as determined in the sole discretion of the Head of School. In the event Student is suspended and/or dismissed, the School may, at its sole discretion, enforce the tuition and other obligations of the District for the full amount due. Fusion may require withdrawal of Student if Student suffers serious academic or behavioral problems in the judgment of Fusion management or administrative staff. The decision of Fusion management and administrative staff will be final with respect to withdrawal/dismissal pursuant to this suspension or dismissal provision.

7. **NO WAIVER:** No failure of Fusion to promptly require the performance of any term or obligation of this Contract and no waiver by Fusion of any breach of this Contract will prevent any subsequent enforcement by Fusion of such term, obligation or breach or be deemed a waiver of any subsequent breach of the same or any different term or obligation.

8. **SEVERABILITY:** In the event that any provision or provisions contained in this Contract is/are, for any reason, held by a court of competent jurisdiction to be invalid, illegal or unenforceable in any respect, such invalid, illegal or unenforceable provision or provisions will be deemed stricken from this Contract, and this Contract will be enforced as if the stricken terms were not included in the Contract unless the deletion of such provision or provisions would result in such a material change so as to cause the completion of the transaction contemplated by this Contract to be unreasonable or to fail in its essential purpose.

9. **ENTIRE AGREEMENT**: This Contract and any related agreements entered into in writing by the parties set forth the entire agreement and understanding of Client(s) and Fusion with respect to the subject matter hereof and thereof, and any and all prior agreements, representations or promises concerning the subject matter of this Contract are superseded by this Contract. The District agrees that the District has not relied on any statements, verbal or written, that are not expressly embodied in this Contract. Any modifications to this Contract must reference this Contract and must be contained in a written instrument signed by both the District and Fusion.

10. **INDEMNIFICATION**: Each party (the Indemnitor) agrees to mutually defend, indemnify and hold harmless the other party, its officers, agents and employees, volunteers, individually an collectively, from and against all costs, liability, losses, claims, demands, suits, actions, payment and judgements, including legal and attorney fees, arising from personal or bodily injuries, property damage or otherwise, however caused, brought or recovered against any of the above that may arise out of or result from (i) its products or services, (ii) the performance or breach by the Indemnitor of its responsibilities, covenants, and representations under the terms of this Agreement, but excluding claims arising from the sole negligence, gross negligence, or intentional misconduct of the Indemnitee's officers, agents, employees and volunteers.

The undersigned, duly authorized representatives of the District and Fusion, have executed this Agreement as of the latest date listed below.

ALAMEDA UNIFIED SCHOOL DISTRICT	FUSION LEARNING, INC.
By: Kirsten Zazo (08/24/2026 09:46:22 PDT)	By:
Name: Kirsten Zazo	Name: Daniel Wright
Title: Assistant Superintendent	Title: Head of School
Date: 08/24/2026	Date: 8/28/2026

Docusign Envelope ID: E4B6D6DA-F742-8EDE-83A3-3E6568EF9D60

CANCELLED - EFFECTIVE 8-10-2026

LEA: Alameda Unified School District

INDIVIDUAL SERVICE AGREEMENT FOR NONPUBLIC SCHOOL SERVICES

EC. Sections 56365 et seq.

This agreement is effective on August 6, **2026** *or the date student begins attending a nonpublic school, if after the date identified, and terminates* ***at 11:59 P.M. on*** **June 30, 2027**, *unless sooner terminated as provided in the Master Contract and by applicable law.*

Local Education Agency	*Alameda Unified School District*	*Nonpublic School*	Esther B Clark
LEA/Case Manager	*Jorge Wahner*	*Email*	*jwahner@alamedaunified.org*
Pupil Name	[redacted]		
Address			
DOB			
Parent/Guar.			
Address			

Agreement Terms:

1. Nonpublic School: The average number of minutes in the instructional day will be:	285	*during the regular school year (RSY)*
	230	*during the extended school year (ESY)*
2. Nonpublic School: The number of school days in the calendar of the school year are:	180	*during the regular school year (RSY)*
	20	*during the extended school year (ESY)*

3. Educational services as specified in the IEP shall be provided by the Contractor and paid at the rates specified below.

Daily Rate $372.00

A. Inclusive and/or Basic Education Program Rate (applies to nonpublic schools only):

Estimated Number of Days - Regular SY	180	*days x*	*daily rate*	$372.00	*Projected Basic Ed. Costs RSY*	*$66,960.00*
Estimated Number of Days - Extended SY	20	*days x*	*daily rate*	$372.00	*Projected Basic Ed. Costs ESY*	*$7,440.00*
					Total Estimated Basic Education Costs (regular school year and extended school year)	*$74,400.00*

B. Related Services

Service	*Provider*	*RSY & ESY*	*Cost per Hour*	*Individual*	*Frequency*	*Group*	*Frequency*	*Consult*	*Frequency*	*Total*
415 Language and speech	*NPS*	*RSY*	*$214.00*	*120*	*mins/monthly*	*0*	*mins/weekly*	*0*	*mins/mo/year*	*$4,280.00*
		ESY		*120*	*mins/monthly*	*0*	*mins/weekly*	*0*	*mins/mo/year*	*$428.00*
									Total Cost	*$4,708.00*
510 Individual counseling	*NPS*	*RSY*	*$255.00*	*60*	*mins/weekly*	*0*	*mins/weekly*	*0*	*mins/mo/year*	*$9,180.00*
		ESY		*60*	*mins/weekly*	*0*	*mins/weekly*	*0*	*mins/mo/year*	*$1,020.00*
									Total Cost	*$10,200.00*
515 Counseling and guidance	*NPS*	*RSY*	*$154.00*	*100*	*mins/weekly*	*0*	*mins/weekly*	*0*	*mins/mo/year*	*$9,237.60*
		ESY		*100*	*mins/weekly*	*0*	*mins/weekly*	*0*	*mins/mo/year*	*$1,026.40*
									Total Cost	*$10,264.00*
520 Parent counseling	*NPS*	*RSY*	*$255.00*	*60*	*mins/weekly*	*0*	*mins/weekly*	*0*	*mins/mo/year*	*$9,180.00*
		ESY		*60*	*mins/weekly*	*0*	*mins/weekly*	*0*	*mins/mo/year*	*$1,020.00*
									Total Cost	*$10,200.00*
430 Occupational therapy	*NPS*	*RSY*	*$214.00*	*30*	*mins/weekly*	*0*	*mins/weekly*	*300*	*mins/year*	*$4,922.00*
		ESY		*30*	*mins/weekly*	*0*	*mins/weekly*		*mins/mo/year*	*$428.00*
									Total Cost	*$5,350.00*
Meals	*NPS*	*RSY*	*$18.00*	*180*	*mins/weekly*	*0*	*mins/weekly*	*0*	*mins/mo/year*	*$3,240.00*
		ESY		*20*	*mins/weekly*	*0*	*mins/weekly*	*0*	*mins/mo/year*	*$360.00*
									Total Cost	*$3,600.00*
									Total Estimated Maximum Basic Education Costs :	***$74,400.00***
									Total Related Services Costs:	***$424,322.00***
									Total Estimated Maximum Basic Education and Related Services Costs :	**$118,722.00**

4. Other Provisions/Attachments: Per Master Contract approval for 2026-27, daily tuition will be billed for a maximum of 8 student absences per semester.
All required Tri-IEP assessments (OT, SLP, academic) completed by EBC School will be billed at the approved hourly rate as set forth in the 2026-27 Master Contract.

5. Progress Reporting Requirements: Quarterly *Monthly* *Other (please specify):* 3x/year Oct., Feb., May

The parties hereto have executed this Individual Services Agreement by and through their duly authorize agents or representatives as set forth below.

Contractor

Esther B. Clark School

Name of Nonpublic School/Agency

[redacted] 6/29/2026

Signature *Date*

Scott Hanson, Director of Operations

Name and Title

LEA

Alameda Unified School District

Name of LEA

Kirsten Zazo (06/29/2026 16:54:05 PDT) 06/29/2026

Signature *Date*

Kirsten Zazo, Assistant Superintendent of Education Services

Signature *Date*

President, Board of Education, Alameda Unified School District

(CONTRACTS EXCEEDING $119,100 ARE NOT AUTHORIZED WITHOUT SIGNATURE OF THE BOARD PRESIDENT)

INDIVIDUAL SERVICES AGREEMENT (ISA) FOR NONPUBLIC AGENCY SERVICES

(Education Code Sections 56365 et seq.)

This agreement is effective on 8/21/26, and services may only begin following the date of the final authorized signature. This agreement terminates at 5:00 P.M. on 6/3/27 unless sooner terminated as provided in the Master Contract and by applicable law.

LEA - Alameda Unified School District	(NPA) Pine Health
2060 Challenger Drive Alameda, CA 94501	(Address) (City, State, Zip) 2999 N 44th St., Ste. 220, Phoenix, AZ 85018
Anum Khan, Coordinator anumkhan@alamedaunified.org **Jennifer Medina, Contracts/Billing** jmedina@alamedaunified.org	(Rep/Contact) Adam Boxberger aboxberger@pinehealthstaffing.com
[redacted]	(CDE Cert #) 9903791
	(Title of Position(s)) Para 5 PC 600
	(Name(s) of Individual Assigned) Qualified Personnel

The CONTRACTOR shall provide educational services as specified in the IEP and paid as specified below.

SERVICE	Hourly Rate or Session Rate	Maximum Hours Per Day if Hourly	Maximum Total Number of Hours or Sessions	Estimated Maximum Total Cost for Contracted Period
Intensive Individual Services (340)	$ 65	6	962	$ 62,530.00
Language/Speech Therapy (415)				
Adapted Physical Ed. (425)				
Health and Nursing: Specialized Physical Health Care (435)				
Health and Nursing Services: Other (436)				
Assistive Technology Services (445)				
Occupational Therapy (450)				
Physical Therapy (460)				
Individual Counseling (510)				
Counseling and guidance (515).				
Social Work Services (525)				
Psychological Services (530)				
Behavior Intervention Services (535)				
Specialized Services for Low Incidence Disabilities (610)				
Specialized Deaf and Hard of Hearing Services (710)				
Interpreter Services (715)				
Audiological Services (720)				
Specialized Vision Services (725)				

SERVICE	Hourly Rate or Session Rate	Maximum Hours Per Day if Hourly	Maximum Number of Hours or Sessions	Estimated Maximum Total Cost for Contracted Period
Orientation and Mobility (730)				
Braille Transcription (735)				
Specialized Orthopedic Service (740)				
Reader Services (745)				
Note Taking Services (750)				
Transcription Services (755)				
Recreation Services (760)				
College Awareness Preparation (820)				
Vocational Assessment, Counseling, Guidance and Career Assessment (830)				
Career Awareness (840)				
Work Experience Education (850)				
Mentoring (860)				
Agency Linkages (865)				
Other Transition Services (890)				
Other (900)				

TOTAL COSTS NOT TO EXCEED $ 62,530.00

Additional services or service hours must be processed as an Amendment to this ISA

CONTRACTOR shall only invoice for services provided. Total compensation shall not exceed the Maximum Number of Hours or Sessions and the Total Cost identified in this Agreement. On District minimum days, modified days, testing schedules, emergency release days, other shortened attendance days, or school holidays the contractor's maximum available service hours shall be reduced proportionately to align with the student schedule unless otherwise authorized through an Amendment. Per the Master Contract, the District shall not be charged for hours in which contracted personnel attend District held professional development.

The parties hereto have executed this Individual Services Agreement by and through their duly authorized agents or representatives as set forth below.

Pine Health
(Name of Nonpublic Agency)

(Signature) 8/20/26 (Date)

Adam Boxberger, Senior VP
(Name and Title)

ALAMEDA UNIFIED SCHOOL DISTRICT

Kirsten Zazo (08/21/2026 10:48:29 PDT) 08/21/2026
(Signature) (Date)

Assistant Superintendent

(CONTRACTS EXCEEDING $119,100 ARE NOT APPROVED NOR AUTHORIZED TO BEGIN WITHOUT SIGNATURE OF THE BOARD PRESIDENT)

President, Board of Education
Alameda Unified School District (Date)

INDIVIDUAL SERVICES AGREEMENT (ISA) FOR NONPUBLIC AGENCY SERVICES

(Education Code Sections 56365 et seq.)

This agreement is effective on 9/3/26, and services may only begin following the date of the final authorized signature. This agreement terminates at 5:00 P.M. on 6/3/27 unless sooner terminated as provided in the Master Contract and by applicable law.

LEA - Alameda Unified School District	(NPA) Pine Health
2060 Challenger Drive Alameda, CA 94501	(Address) (City, State, Zip) 2999 N 44th St., Ste. 220, Phoenix, AZ 85018
Anum Khan, Coordinator anumkhan@alamedaunified.org **Jennifer Medina, Contracts/Billing** jmedina@alamedaunified.org	(Rep/Contact) Adam Boxberger aboxberger@pinehealthstaffing.com
[redacted]	(CDE Cert #) 9903791
	(Title of Position(s)) Para 5 - 1690
	(Name(s) of Individual Assigned) Qualified Personnel

The CONTRACTOR shall provide educational services as specified in the IEP and paid as specified below.

SERVICE	Hourly Rate or Session Rate	Maximum Hours Per Day if Hourly	Maximum Total Number of Hours or Sessions	Estimated Maximum Total Cost for Contracted Period
Intensive Individual Services (340)	$ 65	6	906	$ 58,890.00
Language/Speech Therapy (415)				
Adapted Physical Ed. (425)				
Health and Nursing: Specialized Physical Health Care (435)				
Health and Nursing Services: Other (436)				
Assistive Technology Services (445)				
Occupational Therapy (450)				
Physical Therapy (460)				
Individual Counseling (510)				
Counseling and guidance (515).				
Social Work Services (525)				
Psychological Services (530)				
Behavior Intervention Services (535)				
Specialized Services for Low Incidence Disabilities (610)				
Specialized Deaf and Hard of Hearing Services (710)				
Interpreter Services (715)				
Audiological Services (720)				
Specialized Vision Services (725)				

SERVICE	Hourly Rate or Session Rate	Maximum Hours Per Day if Hourly	Maximum Number of Hours or Sessions	Estimated Maximum Total Cost for Contracted Period
Orientation and Mobility (730)				
Braille Transcription (735)				
Specialized Orthopedic Service (740)				
Reader Services (745)				
Note Taking Services (750)				
Transcription Services (755)				
Recreation Services (760)				
College Awareness Preparation (820)				
Vocational Assessment, Counseling, Guidance and Career Assessment (830)				
Career Awareness (840)				
Work Experience Education (850)				
Mentoring (860)				
Agency Linkages (865)				
Other Transition Services (890)				
Other (900)				

TOTAL COSTS NOT TO EXCEED $ 58,890.00

Additional services or service hours must be processed as an Amendment to this ISA

CONTRACTOR shall only invoice for services provided. Total compensation shall not exceed the Maximum Number of Hours or Sessions and the Total Cost identified in this Agreement. On District minimum days, modified days, testing schedules, emergency release days, other shortened attendance days, or school holidays the contractor's maximum available service hours shall be reduced proportionately to align with the student schedule unless otherwise authorized through an Amendment. Per the Master Contract, the District shall not be charged for hours in which contracted personnel attend District held professional development.

The parties hereto have executed this Individual Services Agreement by and through their duly authorized agents or representatives as set forth below.

Pine Health
(Name of Nonpublic Agency)

(Signature) 9/2/26 (Date)

Adam Boxberger, Senior VP
(Name and Title)

ALAMEDA UNIFIED SCHOOL DISTRICT

Kirsten Zazo (09/02/2026 15:13:41 PDT) 09/02/2026
(Signature) (Date)

Assistant Superintendent

(CONTRACTS EXCEEDING $119,100 ARE NOT APPROVED NOR AUTHORIZED TO BEGIN WITHOUT SIGNATURE OF THE BOARD PRESIDENT)

President, Board of Education (Date)
Alameda Unified School District

INDIVIDUAL SERVICES AGREEMENT (ISA) FOR NONPUBLIC AGENCY SERVICES

(Education Code Sections 56365 et seq.)

This agreement is effective on 9/3/26, and services may only begin following the date of the final authorized signature. This agreement terminates at 5:00 P.M. on 6/3/27 unless sooner terminated as provided in the Master Contract and by applicable law.

LEA - Alameda Unified School District	(NPA) Pine Health
2060 Challenger Drive Alameda, CA 94501	(Address) (City, State, Zip) 2999 N 44th St., Ste. 220, Phoenix, AZ 85018
Anum Khan, Coordinator anumkhan@alamedaunified.org **Jennifer Medina, Contracts/Billing** jmedina@alamedaunified.org	(Rep/Contact) Adam Boxberger aboxberger@pinehealthstaffing.com
[redacted]	(CDE Cert #) 9903791
	(Title of Position(s)) Para 5 - 1497
	(Name(s) of Individual Assigned) Qualified Personnel

The CONTRACTOR shall provide educational services as specified in the IEP and paid as specified below.

SERVICE	Hourly Rate or Session Rate	Maximum Hours Per Day if Hourly	Maximum Total Number of Hours or Sessions	Estimated Maximum Total Cost for Contracted Period
Intensive Individual Services (340)	$ 65	6	952	$ 61,880.00
Language/Speech Therapy (415)				
Adapted Physical Ed. (425)				
Health and Nursing: Specialized Physical Health Care (435)				
Health and Nursing Services: Other (436)				
Assistive Technology Services (445)				
Occupational Therapy (450)				
Physical Therapy (460)				
Individual Counseling (510)				
Counseling and guidance (515).				
Social Work Services (525)				
Psychological Services (530)				
Behavior Intervention Services (535)				
Specialized Services for Low Incidence Disabilities (610)				
Specialized Deaf and Hard of Hearing Services (710)				
Interpreter Services (715)				
Audiological Services (720)				
Specialized Vision Services (725)				

SERVICE	Hourly Rate or Session Rate	Maximum Hours Per Day if Hourly	Maximum Number of Hours or Sessions	Estimated Maximum Total Cost for Contracted Period
Orientation and Mobility (730)				
Braille Transcription (735)				
Specialized Orthopedic Service (740)				
Reader Services (745)				
Note Taking Services (750)				
Transcription Services (755)				
Recreation Services (760)				
College Awareness Preparation (820)				
Vocational Assessment, Counseling, Guidance and Career Assessment (830)				
Career Awareness (840)				
Work Experience Education (850)				
Mentoring (860)				
Agency Linkages (865)				
Other Transition Services (890)				
Other (900)				

TOTAL COSTS NOT TO EXCEED $ 61,880.00

Additional services or service hours must be processed as an Amendment to this ISA

CONTRACTOR shall only invoice for services provided. Total compensation shall not exceed the Maximum Number of Hours or Sessions and the Total Cost identified in this Agreement. On District minimum days, modified days, testing schedules, emergency release days, other shortened attendance days, or school holidays the contractor's maximum available service hours shall be reduced proportionately to align with the student schedule unless otherwise authorized through an Amendment. Per the Master Contract, the District shall not be charged for hours in which contracted personnel attend District held professional development.

The parties hereto have executed this Individual Services Agreement by and through their duly authorized agents or representatives as set forth below.

Pine Health
(Name of Nonpublic Agency)

(Signature) 9/2/26 (Date)

Adam Boxberger, Senior VP
(Name and Title)

ALAMEDA UNIFIED SCHOOL DISTRICT

Kirsten Zazo (09/02/2026 15:13:41 PDT) 09/02/2026
(Signature) (Date)

Assistant Superintendent

(CONTRACTS EXCEEDING $119,100 ARE NOT APPROVED NOR AUTHORIZED TO BEGIN WITHOUT SIGNATURE OF THE BOARD PRESIDENT)

President, Board of Education (Date)
Alameda Unified School District

INDIVIDUAL SERVICES AGREEMENT (ISA) FOR NONPUBLIC, NONSECTARIAN SCHOOL SERVICES

(Education Code Sections 56365 et seq.)

This agreement is effective on 8/25/2026 or the date student begins attending a nonpublic school or receiving services from a nonpublic agency, if after the date identified, and terminates at 5:00 P.M. on June 30, 2027, unless sooner terminated as provided in the Master Contract and by applicable law.

Local Education Agency Alameda Unified School District Nonpublic School Seneca Family of Agencies – Pathfinder Academy

LEA Case Manager: Name Jorge Wahner Phone Number

[redacted]

Address City State/Zip

(If different from student)

AGREEMENT TERMS:

1. *Nonpublic School*: The average number of minutes in the instructional day will be: 240 during the regular school year
   240 during the extended school year
2. *Nonpublic School*: The number of school days in the calendar of the school year are: 189 during the regular school year
   3 during the extended school year
3. *Educational services as specified in the IEP shall be provided by the CONTRACTOR and paid at the rates specified below.*

   A. *INCLUSIVE AND/OR BASIC EDUCATION PROGRAM RATE: (Applies to nonpublic schools only):* Daily Rate: $245

   Estimated Number of Days 188 **x Daily Rate** $245 **= PROJECTED BASIC EDUCATION COSTS** $46,060.00

   B. RELATED SERVICES:

SERVICE	Provider			# of Times per wk/mo/yr., Duration; or per IEP; or as needed	Cost per session	Maximum Number of Sessions	Estimated Maximum Total Cost for Contracted Period
	LEA	NPS	OTHER Specify				
Intensive Individual Services (340)							
Language/Speech Therapy (415) a. Individual b. Group							
Adapted Physical Ed. (425)							
Health and Nursing: Specialized Physical Health Care (435)							
Health and Nursing Services: Other (436)							
Assistive Technology Services (445)							
Occupational Therapy (450)							
Physical Therapy (460)							
Individual Counseling (510)		X		50 min weekly		40 weeks	Billed to MediCal
Counseling and guidance (515).		X		50 min weekly		40 weeks	Billed to Medical
Parent Counseling (520)		X		50 min/month		40 weeks	Billed to MediCal
Social Work Services (525)							

SERVICE	Provider			# of Times per wk/mo/yr., Duration; or per IEP; or as needed	Cost per session	Maximum Number of Sessions	Estimated Maximum Total Cost for Contracted Period
	LEA	NPS	OTHER Specify				
Psychological Services (530)							
Behavior Intervention Services (535): Therapeutic Behavioral Coaching							
Specialized Services for Low Incidence Disabilities (610)							
Specialized Deaf and Hard of Hearing Services (710)							
Interpreter Services (715)							
Audiological Services (720)							
Specialized Vision Services (725)							
Orientation and Mobility (730)							
Braille Transcription (735)							
Specialized Orthopedic Service (740)							
Reader Services (745)							
Note Taking Services (750)							
Transcription Services (755)							
Recreation Services (760)							
College Awareness Preparation (820)							
Vocational Assessment, Counseling, Guidance and Career Assessment (830)							
Career Awareness (840)							
Work Experience Education (850)							
Mentoring (860)							
Agency Linkages (865)							
Travel Training (870)							
Other Transition Services (890)							
Other (900)J							
Other (900)							
Transportation-Emergency b. Transportation-Parent							
Bus Passes							
Other							

ESTIMATED MAXIMUM RELATED SERVICES COST $0.00

TOTAL ESTIMATED MAXIMUM BASIC EDUCATION AND RELATED SERVICES COSTS $46,060.00

4. Other Provisions/Attachments:

5. MASTER CONTRACT APPROVED BY THE GOVERNING BOARD ON _____

6.Progress Reporting Requirements:	Quarterly	Monthly	X	Other (Specify)	NPS Quarterly Calendar

The parties hereto have executed this Individual Services Agreement by and through their duly authorized agents or representatives as set forth below.

-CONTRACTOR-	-LEA/SELPA-
Seneca Family of Agencies – Pathfinder Academy	Kirsten Zazo (08/28/2026 12:49:54 PDT) 08/28/2026
(Name of Nonpublic School/Agency)	(Name of LEA/SELPA)
Scott Osborn August 28, 2026 10:01 PT (Date)	(Signature) (Date)
Scott Osborn Chief Operating Officer	
(Name and Title)	(Name of Superintendent or Authorized Designee)

MEMORANDUM OF UNDERSTANDING BETWEEN MT. DIABLO UNIFIED SCHOOL DISTRICT AND ALAMEDA SCHOOL DISTRICT

This Memorandum of Understanding ("MOU") is made and entered into as of August 17, 2026, between the Mt. Diablo Unified School District ("MDUSD" or "District") and the Alameda Unified School District ("LEA"). This MOU shall be effective on or about August 11, 2026, upon proper execution of the parties and ratification by the District's Board of Education, and shall end on July 30, 2027, or until revised by mutual and written consent of all parties

The purpose of the MOU is to provide placement in the MDUSD's Sunrise Elementary School ("Sunrise") program during the 2026-2027 School Year and the 2027 Extended School Year to one (1) LEA student, who resides within the LEA's borders in the Alameda and is eligible for special education under the categories of Autism.

I. SPECIAL EDUCATION RESPONSIBILITIES

1. The LEA will be responsible for convening and facilitating IEP meetings, including securing the attendance of a designated LEA administrator and general education teacher. The LEA is also responsible for managing the IEP process for the student, including the transition planning should the student return to the LEA.
2. The LEA shall be responsible for all necessary assessments related to the student's receipt of FAPE. To the extent the LEA requests that MDUSD conduct an assessment, MDUSD will invoice the LEA for the cost of the assessment and assessment report.
3. MDUSD shall provide the special education and related services identified in the student's IEP, except special education transportation and nursing services. In the event MDUSD is unable to implement any or all portions of the student's IEP, and/or it believes that the student cannot be provided a FAPE in its program, MDUSD shall immediately notify the LEA in writing. Upon receipt of notice from MDUSD that MDUSD cannot fully implement student's IEP, LEA agrees to take any and all necessary action to ensure the student's IEP is properly implemented and student receives a FAPE.
4. In the event MDUSD experiences related service provider staffing shortages during the 2026-2027 School Year or the 2027 Extended School Year, the LEA will be responsible for the contracting and provision of those related services to student.
5. The LEA shall be responsible for round trip special education transportation to and from student's home and the MDUSD school campus.
6. As applicable, the LEA shall be responsible for student's nursing services as identified in his IEP. If student's registered nurse ("RN") or licensed vocational nurse

("LVN") is absent, LEA is responsible for providing a substitute RN or LVN to Student. If no substitute RN or LVN is available, student cannot attend the Sunrise program operating on the MDUSD school campus. LEA shall be responsible for providing student's RN or LVN with student's health forms.

7. MDUSD shall cooperate with the LEA in attending necessary IEP meetings in accordance with the MDUSD SELPA policies, procedures and applicable law, and assist the LEA with the completion of student's IEP documents.
8. MDUSD shall provide progress reports on student's progress towards goals in the IEP to the LEA designee.
9. If a legal dispute arises regarding the student's receipt of special education and related services, MDUSD will provide the LEA with access to its involved employees and available documents.

II. FISCAL RESPONSIBILITIES

1. The fees associated with this MOU shall include all aspects of the student's special education and related services as indicated in the student's current Individualized Education Program ("IEP") dated 10/30/2025, as amended on NA, and is inclusive of aspects of the program that are standard for a student receiving special education and related services in MDUSD (e.g. staffing, materials, low incidence materials and equipment).
2. The costs for placement and specific services, as identified on the IEP to be provided by MDUSD are listed on **Attachment 1**. Costs to be paid by LEA to MDUSD based on actual costs of services provided.
3. If after the student is enrolled in the MDUSD program, the IEP team determines that an additional aide, specialized equipment, or other significant additional services are required for this student, MDUSD will invoice the LEA for the additional cost of these services.
4. The LEA will be billed for fees for actual services provided under this MOU by August 20, 2027.
5. The LEA agrees to render payment to MDUSD for the listed services within thirty school days of the date of the MDUSD invoice.

III. AMENDMENTS, MODIFICATIONS, INTERPRETATIONS

1. This MOU may be amended or modified only by an agreement in writing and approved by the respective governing bodies. Any modification of this MOU must be in writing and executed by duly authorized representatives of both Parties specifically indicating the intent of the Parties to modify this MOU. No such modification or amendment shall be effective absent approval or ratification by the governing boards of both Parties.

2. Should the student's IEP be amended to significantly alter the student's current services, this MOU will be amended by mutual and written consent of both parties to reflect the change in services and/or placement and costs.
3. In the event of changes in laws, District policies, or conditions of operations by the California State Board of Education ("SBE"), MDUSD reserves the right to require modification to this MOU. The LEA agrees to approve such modifications as required by applicable law, District policy, or SBE directive.
4. In the event the Sunrise classroom teacher's employment terminates before or during the 2026-2027 School Year or the 2027 Extended School Year, the MOU will terminate and the student will transition back to the LEA.
5. MDUSD may terminate this MOU by providing 30 days' notice to the LEA at any time during the term of this agreement.
6. This MOU will terminate should the LEA choose to place the student outside of MDUSD or transition the student back into the LEA during the term of the MOU.

IV. INDEMNITY

1. The LEA remains the proper party to defend any and all legal disputes, claims, complaints, due process proceedings and/or civil litigation related to the student's placement and educational program pursuant to this MOU.
2. MDUSD shall only be considered a service provider, and not the responsible LEA. Placements under this MOU shall not be deemed an interdistrict transfer, as the student is considered to be a student of the LEA.
3. The LEA shall indemnify and hold harmless MDUSD, the respective members of its governing board, Superintendent of Schools, officers, employees and agents from and against any and all suits, actions, allegations, claims, costs, damages, fees and judgments, irrespective of venue, including all costs and attorney's fees relating to the provision of special education and related services, including all special education due process complaints, United States Department of Education Office for Civil Rights complaints, California Department of Education complaints, and any other legal causes of action in any forum, excepting those liabilities, claims, losses, judgments, damages, demands or expenses arising out of or caused by the sole negligent, reckless, unlawful or intentional acts of MDUSD, respective members of its governing board, Superintendent, officers, employees and/or agents. Notwithstanding the foregoing, each party shall be responsible for claims arising from its own negligent acts or omissions.

V. NOTICES

1. All notices in this MOU for MDUSD shall be provided to: Wendi Aghily, Chief, Pupil Services and Special Education, Mt. Diablo Unified School District, 1936

Carlotta Drive Concord, CA 94519; Phone: 925-682-8000; Email: aghilyw@mdusd.org.

2. All notices in this MOU for LEA shall be provided to: Dani Krueger, MSM, CSRM, Coordinator of Business Services, Alameda Unified School District; Phone: 510-337-7066; Email: DKrueger@alamedaunified.org

This MOU entered into this 11th day of August, 2026, by and between the undersigned parties.

	Mt. Diablo Unified School District	Alameda Unified School District
Name:	Wendi Aghily, Ed.D.	Kirsten Zazo
Title:	Chief, Pupil Services & SpEd	Assistant Superintendent
Signature:		Kirsten Zazo (08/18/2026 09:13:38 PDT)
Date:	8/18/26	08/18/2026

Attachment 1: Mt. Diablo Unified School District

Special Education Services

Costs for Placement will be billed at actual aggregate cost of program operations including administrative and operational costs.

SPECIALIZED ACADEMIC INSTRUCTION	**PERIOD**
1,800 weekly minutes in the Separate School	$1,889 Weekly
RELATED SERVICES RATE	**PERIOD**
Speech and Language 2 Sessions 20 minutes weekly (group)	$149 Hourly
Counseling and Guidance 1 Session 30 minutes weekly (individual) 2 Sessions 30 minutes weekly (group) Therapeutic support provided in the milieu setting as needed	$159 Hourly (individual) $150 Hourly (group) *therapeutic support included in SAI cost
Total placement cost not to exceed	$79,842.00

*LEA shall be responsible for any and all other services to Student, including transportation and health and nursing services.

*In the event MDUSD experiences related service provider staffing shortages during the 2026-2027 School Year or the 2027 Extended School Year, the LEA will be responsible for the contracting and provision of those related services to student.

ALAMEDA UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM

Item Title: Proclamation: Hispanic Heritage Month - September 15 - October 15, 2026

Item Type: Consent

Background: Each year the Board of Education recognizes the countless contributions that Hispanic Americans have made to this nation and proclaims September 15th – October 15th as Hispanic Heritage Month.
National Hispanic Heritage Week was established by legislation sponsored by Rep. George Brown Jr. of Los Angeles and signed into law by President Lyndon Johnson in 1968, taking place on the week including both September 15 and 16.

In 1988, the commemorative week was expanded to a month (September 15 to October 15) by legislation sponsored by Rep. Esteban Torres (D–CA), amended by Senator Paul Simon, and signed into law by President Ronald Reagan.

September 15 was chosen as the starting point for the commemoration because it is the anniversary of the Cry of Dolores (early morning, September 16, 1810), which marked the start of the Mexican War of Independence and thus resulted (in 1821) in independence for the New Spain Colony (now Mexico and the Central American nations of Guatemala, El Salvador, Costa Rica, Honduras, and Nicaragua) which became the Federal Republic of Central America.

The 30-day period also includes many dates of importance in the Hispanic community: Costa Rica, El Salvador, Guatemala, Honduras, and Nicaragua celebrate their anniversary of independence on September 15; Mexico commemorates its independence on September 16; Chile commemorates its independence on September 18; and the celebration Columbus Day or Día de la Raza.

AUSD LCAP Goals: 4. Ensure that all students have access to basic services.

Fund Codes:

Fiscal Analysis

Amount (Savings) (Cost): N/A

Recommendation: Approve as submitted.

AUSD Guiding Principle: #1 - All students have the ability to achieve academic and personal success.

Submitted By: Kerri Lonergan, Senior Executive Assistant to the Superintendent and Board of Education

ATTACHMENTS:

	Description	Upload Date	Type
🗋	Proclamation: Hispanic Heritage Month	9/4/2026	Backup Material

PROCLAMATION

Hispanic Heritage Month

September 15th – October 15th

WHEREAS, from the early settlers of the New World to those reaching for the American dream today, Hispanics have shaped and strengthened our country; and

WHEREAS, reflecting the remarkable diversity of the American people, Hispanics and Latinos represent a wide range of nationalities and backgrounds; and

WHEREAS, like so many Americans, Hispanics and Latinos have overcome great obstacles to persevere and flourish in every sector of our society; and

WHEREAS, Hispanics and Latinos are leaders in all aspects of our national leadership, from the Supreme Court and halls of Congress to boardrooms and Main Streets; and

WHEREAS, the President of the United States declared September 15th – October 15th as a month to honor Hispanic Heritage;

NOW, THEREFORE, BE IT PROCLAIMED that the Alameda Unified School District Board of Education recognizes September 15th – October 15th as Hispanic Heritage Month.

PASSED AND ADOPTED by the following votes on this 8th day of September, 2026.

AYES:_____MEMBERS:_____

NOES:_____MEMBERS:_____

ABSENT:_____MEMBERS:_____

_____

Ryan LaLonde, President
Board of Education
Alameda Unified School District
Alameda County, State of California

ATTEST:
By: _____
Pasquale Scuderi, Secretary
Board of Education
Alameda Unified School District
Alameda County, State of California

ALAMEDA UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM

Item Title: Resolution No. 2026-2027.08 Annual Signature Authorization for Continued Funding Application for California Department of Education Contracts for FY 2027-2028

Item Type: Consent

Background: In order to submit Continued Funding Application (CFA) contracts and documentation to the California Department of Education (CDE) for Fiscal Year 2027-2028, Resolution No. 2026-2027.09 must be adopted in order to certify the approval of the Governing Board to enter into transactions with the California Department of Education for the purpose of providing California State Preschool and Prekindergarten Programs and to authorize the designated personnel to sign contract documents for Fiscal Year 2027-2028.

AUSD LCAP Goals: 4. Ensure that all students have access to basic services.

Fund Codes: 12 Child Development Fund

Fiscal Analysis

Amount (Savings) (Cost):

Recommendation: Approve as submitted.

AUSD Guiding Principle: #5 - Accountability, transparency, and trust are necessary at all levels of the organization.| #6 - Allocation of funds must support our vision, mission, and guiding principles.

Submitted By: Kirsten Zazo, Assistant Superintendent of Educational Services

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ATTACHMENTS:

	Description	Upload Date	Type
	Resolution No. 2026-27.08 Authorization for Continued Funding Application (CFA) for California Department of Education Contracts for FY 2027-2028	8/27/2026	Backup Material

ALAMEDA UNIFIED SCHOOL DISTRICT
Alameda, California

September 8, 2026 Resolution No. 2026-2027.08

Authorization for Continued Funding Application (CFA)

WHEREAS, this resolution is adopted to certify approval of the Governing Board to submit the Continued Funding Application (CFA) to the California Department of Education (CDE), and

WHEREAS, if the CFA is approved by the CDE, the agency's current California State Preschool Program contract and Prekindergarten and Family Literacy Support contract, if applicable, will be automatically renewed for fiscal year (FY) 2027–2028, and

WHEREAS, this resolution further authorizes the designated representative(s) below to sign the CFA and all related FY 2027–28 contract documents, and

NOW, THEREFORE, BE IT RESOLVED, that the Governing Board of the Alameda Unified School District authorizes personnel listed below to sign the CFA and all related FY 2027-2028 contract documents for the Governing Board.

DECLARATION:
I declare under penalty of perjury that the above information is true and correct to the best of my knowledge. I acknowledge that by providing my electronic signature for this form, I agree my electronic signature is the legal binding equivalent to my handwritten signature. I hereby confirm that my electronic signature represents my execution of authentication of this form and my intent to be bound by it.

NAME	TITLE	SIGNATURE
Timothy Erwin	Assistant Superintendent - HR	_____
Shariq Khan	Assistant Superintendent - Business	_____
Kirsten Zazo	Assistant Superintendent - Education	_____

PASSED AND ADOPTED this 8th day of September 2026, by the Governing Board of the Alameda Unified School District of Alameda County, State of California by the following votes:

AYES: _____ Members: _____

NOES: _____ Members: _____

ABSENT: _____ Members: _____

DECLARATION:

I declare under penalty of perjury that the above information is true and correct to the best of my knowledge. I acknowledge that by providing my electronic signature for this form, I agree my electronic signature is the legal binding equivalent to my handwritten signature. I hereby confirm that my electronic signature represents my execution of authentication of this form and my intent to be bound by it.

Ryan LaLonde
President, Board of Education
Alameda Unified School District
Alameda County, State of California

CERTIFICATE:

I hereby certify that the foregoing is a full, true, and correct copy of a resolution adopted by the said board at a regular meeting thereof held at a regular public place of meeting and that the resolution is on file in the office of said board.

Pasquale Scuderi
Secretary, Board of Education
Alameda Unified School District
Alameda County, State of California

ALAMEDA UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM

Item Title: Resolution No. 2026-2027.09 Annual Signature Authorization for Continued and Expansion Funding Application for California Department of Social Services Child Care and Development Services Contracts for FY 2027-2028

Item Type: Consent

Background: In order to submit Continued Funding Application (CFA) contracts and documentation to the California Department of Social Services (CDSS) for Fiscal Year 2027-2028, Resolution No. 2026-2027.08 must be adopted in order to certify the approval of the Governing Board to enter into transactions with the California Department of Social Services for the purpose of providing child care and development services and to authorize the designated personnel to sign contract documents for Fiscal Year 2027-2028.

AUSD LCAP Goals: 4. Ensure that all students have access to basic services.

Fund Codes: 12 Child Development Fund

Fiscal Analysis

Amount (Savings) (Cost):

Recommendation: Approve as submitted.

AUSD Guiding Principle: #5 - Accountability, transparency, and trust are necessary at all levels of the organization.| #6 - Allocation of funds must support our vision, mission, and guiding principles.

Submitted By: Kirsten Zazo, Assistant Superintendent of Educational Services

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ATTACHMENTS:

	Description	Upload Date	Type
🗋	Resolution 2026-2027.09 Annual Signature Authorization for Continued and Expansion Funding Application for California Department of Education of Social Services Child Care and Development Services Contracts for FY 2026-2027	8/27/2026	Backup Material

ALAMEDA UNIFIED SCHOOL DISTRICT
Alameda, California

September 8, 2026 Resolution No. 2026-2027.09

Authorization for Continued and Expansion Funding Application (CEFA)

WHEREAS, this resolution must be adopted to certify the approval of the Governing Board to enter into this transaction with the California Department of Social Services (CDSS) for the purpose of providing childcare and development services and to authorize the designated personnel to sign contract documents for the FY 2027-2028 with CDSS, and

NOW, THEREFORE, BE IT RESOLVED, that the Governing Board of the Alameda Unified School District, Vendor Number 01-61119 authorizes entering into local agreement with the State of California and that the personnel listed below are authorized to sign the CEFA and all related FY 2027-2028 contract documents for the Governing Board.

DECLARATION:
I declare under penalty of perjury that the above information is true and correct to the best of my knowledge. I acknowledge that by providing my electronic signature for this form, I agree my electronic signature is the legal binding equivalent to my handwritten signature. I hereby confirm that my electronic signature represents my execution of authentication of this form and my intent to be bound by it.

NAME	TITLE	SIGNATURE
Timothy Erwin	Assistant Superintendent - HR	_____
Shariq Khan	Assistant Superintendent - Business	_____
Kirsten Zazo	Assistant Superintendent - Education	_____

PASSED AND ADOPTED this 8th day of September 2026, by the Governing Board of the Alameda Unified School District of Alameda County, State of California by the following votes:

AYES: _____ Members: _____

NOES: _____ Members: _____

ABSENT: _____ Members: _____

DECLARATION:

I declare under penalty of perjury that the above information is true and correct to the best of my knowledge. I acknowledge that by providing my electronic signature for this form, I agree my electronic signature is the legal binding equivalent to my handwritten signature. I hereby confirm that my electronic signature represents my execution of authentication of this form and my intent to be bound by it.

_____

Ryan LaLonde
President, Board of Education
Alameda Unified School District
Alameda County, State of California

CERTIFICATE:

I hereby certify that the foregoing is a full, true, and correct copy of a resolution adopted by the said Board at a regular meeting thereof held at a regular public place of meeting and that the resolution is on file in the office of said Board.

_____

Pasquale Scuderi
Secretary, Board of Education
Alameda Unified School District
Alameda County, State of California

ALAMEDA UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM

Item Title: Resolution No. 2026-2027.10 Approval of Budget Transfers, Increases, Decreases

Item Type: Consent

Background: After adopting the fiscal year budget, it is often necessary to make budgetary transfers and revisions. Budget transfers allow the redistribution of funds as needs and plans change, and budget revisions allow the district to increase or decrease funds based on entitlements and grants received.

AUSD LCAP Goals: 4. Ensure that all students have access to basic services.

Fund Codes: 01 General Fund

Fiscal Analysis

Amount (Savings) (Cost): Will increase revenues and expenditures in the District in the amount of $49,720.95.

Recommendation: Approve as submitted.

AUSD Guiding Principle: #1 - All students have the ability to achieve academic and personal success.| #5 - Accountability, transparency, and trust are necessary at all levels of the organization.| #6 - Allocation of funds must support our vision, mission, and guiding principles.| #7 - All employees must receive respectful treatment and professional support to achieve district goals.

Submitted By: Shariq Khan, Assistant Superintendent of Business Services

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ATTACHMENTS:

Description	Upload Date	Type
Attachment A	8/31/2026	Backup Material
Resolution No. 2026-2027.10	8/31/2026	Resolution Letter

8/31/26
Attachment A

BUDGET REVISIONS
(Budget Revisions affect Fund Balance;
Amounts are either added or subtracted from Fund Balance)

School/Dept	Description	Amount
Alameda HS	Donations	$ 42,084.97
Encinal Jr & Sr HS	Donations	$ 6,225.75
Island HS	Donations	$ 39.73
Lincoln MS	Donations	$ 1,370.50

Total Donations $ 49,720.95

ALAMEDA UNIFIED SCHOOL DISTRICT
Alameda, California
Resolution

September 8, 2026

Resolution No. 2026-2027.10

Approval of Budget Transfers, Increases, Decreases

WHEREAS, the state statute require budget appropriations to be adopted by the Board of Education in the following object codes:

1000 Certificated Salaries
2000 Classified Salaries
3000 Employee Benefits
4000 Books and Supplies
5000 Services and Other Operating Expense
6000 Capital Outlay
7000 Other Sources and Uses

AND, WHEREAS, the Board of Education desires to change the adopted appropriations;

NOW, THEREFORE, BE IT RESOLVED that the changes be made to the adopted appropriations as per Attachment A.

PASSED AND ADOPTED by the following vote this 8th day of September, 2026:

AYES: _____ MEMBERS: _____

NOES: _____ MEMBERS: _____

ABSENT: _____ MEMBERS: _____

_____
Ryan LaLonde, President
Board of Education
Alameda Unified School District

ATTEST:

By: _____
Pasquale Scuderi, Secretary
Board of Education
Alameda Unified School District

ALAMEDA UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM

Item Title: Resolution No. 2026-2027.11 In Support of Proposition 3, the California Children's Education and Healthcare Protection Act of 2026

Item Type: Consent

Background: The Board will consider a resolution supporting Proposition 3, which would preserve existing state revenues that provide dedicated funding for California's public schools and other essential services.

The resolution recognizes the importance of stable and sustainable state funding to support educational programs, student services, and the long-term fiscal stability of Alameda Unified School District.

AUSD LCAP Goals: 4. Ensure that all students have access to basic services.

Fund Codes:

Fiscal Analysis

Amount (Savings) (Cost):

Recommendation: Approve as submitted.

AUSD Guiding Principle: #3 - Administrators must have the knowledge, leadership skills and ability to ensure student success.| #5 - Accountability, transparency, and trust are necessary at all levels of the organization.| #6 - Allocation of funds must support our vision, mission, and guiding principles.

Submitted By: Pasquale Scuderi, Superintendent

ATTACHMENTS:

	Description	Upload Date	Type
	Resolution No. 2026-2027.11 In Support of Proposition 3, the California Children's Education and Healthcare Protection Act of 2026	9/4/2026	Resolution Letter

ALAMEDA UNIFIED SCHOOL DISTRICT
Alameda, California
Resolution

September 8, 2026 Resolution No. 2026-2027.11

Resolution In Support of Proposition 3, the California Children's Education and Healthcare Protection Act of 2026

WHEREAS, California's public schools are essential to the strength of our communities and every student deserves access to high-quality instruction, qualified educators, safe and supportive schools and the services necessary to succeed; and

WHEREAS, Alameda Unified School District serves more than 9,300 students and employs more than 1,500 educators, classified staff, administrators, and other employees who provide educational and support services to students and families throughout Alameda, making it Alameda's second-largest job provider; and

WHEREAS, Alameda Unified School District relies on a combination of local, state, and federal revenues to maintain its schools, programs, staffing, and services, making stable state funding an important component of the District's long-term fiscal sustainability; and

WHEREAS, voters approved Proposition 30 in 2012 and Proposition 55 in 2016 to provide additional state revenue by increasing personal income tax rates on the highest-income Californians, with those rates currently scheduled to expire in 2031; and

WHEREAS, these voter-approved revenues have provided significant resources for California's public schools through the Education Protection Account, and Alameda Unified School District received approximately $15.7 million in Education Protection Account funding in the 2024–25 fiscal year; and

WHEREAS, these resources have helped Alameda Unified School District maintain educational opportunities and essential services for students, including classroom instruction, student support, special education, counseling, mental health services, and other programs that contribute to student success; and

WHEREAS, Proposition 3 would make permanent the existing voter-approved personal income tax rates on high-income Californians rather than allowing those rates to expire in 2031, without increasing the tax rates currently paid by other Californians; and

WHEREAS, the nonpartisan Legislative Analyst's Office estimates that Proposition 3 would maintain approximately $5 billion to $15 billion in annual state revenue, depending on economic conditions; and

WHEREAS, approximately 40 percent of the revenue generated by Proposition 3 would support schools and community colleges, while the remaining revenues would support health care, budget reserves, and other essential state programs; and

WHEREAS, Proposition 3 would continue the Education Protection Account, with 89 percent of those dedicated education funds allocated to K–12 public schools and 11 percent allocated to community colleges, providing local school boards with authority to determine how the K–12 funds are used to meet the needs of their students and communities, subject to public accountability and audit requirements; and

WHEREAS, Alameda Unified School District is currently confronting significant fiscal pressures, including rising employee compensation and health care costs, Federal public education funding cuts, inflation, and the need to maintain high-quality educational programs while responsibly managing long-term financial commitments; and

WHEREAS, allowing the existing high-income tax rates to expire would result in billions of dollars less in annual state revenue, increasing pressure on the state budget and potentially placing additional pressure on funding available for California's public schools; and

WHEREAS, protecting and strengthening public education requires a sustainable state revenue structure that allows local school districts to plan responsibly, retain qualified educators and staff, support student needs, and provide educational opportunities that prepare students for college, careers, and civic life; and

WHEREAS, Proposition 3 is supported by a broad coalition of organizations representing educators, parents, health care professionals, and public-interest advocates, including the California Teachers Association, California State PTA, The Association of California School Administrators, California School Nurses Organization, and Planned Parenthood Affiliates of California to name a few; and

WHEREAS, supporting Proposition 3 is consistent with Alameda Unified School District's commitment to educational excellence, equity, fiscal responsibility, and ensuring that students have the resources and opportunities they need to thrive; and

NOW, BE IT RESOLVED, that the Alameda Unified School District Board of Education supports Proposition 3, the California Children's Education and Health Care Protection Act of 2026, and recognizes the importance of maintaining a stable, sustainable source of state revenue for California's public schools and students; and

BE IT FURTHER RESOLVED, that the Alameda Unified School District Board of Education urges Alameda voters and voters throughout California to vote YES on Proposition 3 on November 3, 2026, to protect existing investments in public education and health care and preserve critical resources for California's children and communities.

PASSED AND ADOPTED by the following called vote this 8th day of September 2026.

AYES: _____MEMBERS:_____

NOES:_____MEMBERS:_____

ABSENT:_____MEMBERS:_____

_____
Ryan LaLonde, President
Board of Education
Alameda Unified School District
Alameda County, State of California

ATTEST:
By:_____
Pasquale Scuderi, Secretary
Board of Education
Alameda Unified School District
Alameda County, State of California

ALAMEDA UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM

Item Title: Artificial Intelligence in AUSD: Considering Frameworks for Responsible Use in Our Schools (15 Mins/Information)

Item Type: Information

Background: Tonight, the Board will receive an update from the District AI Advisory Committee, formed in January 2026 to guide the responsible, equitable, and instructionally-aligned use of artificial intelligence across the district. This presentation will cover the committee's purpose and charge, its guiding beliefs, and membership composition; findings from baseline teacher and student surveys on AI use and readiness; progress on the AUSD + Krause Center for Innovation (KCI) partnership, including professional learning completed by 30 teachers and the launch of a four-educator AI Capstone cohort; and the committee's phased two-year plan for policy development, tool vetting, and districtwide rollout.

AUSD LCAP Goals: 4. Ensure that all students have access to basic services.

Fund Codes:

Fiscal Analysis

Amount (Savings) (Cost): N/A

Recommendation: This item is presented for information only.

AUSD Guiding Principle: #1 - All students have the ability to achieve academic and personal success.| #2 - Teachers must challenge and support all students to reach their highest academic and personal potential.| #3 - Administrators must have the knowledge, leadership skills and ability to ensure student success.

Submitted By: Pasquale Scuderi, Superintendent and Kirsten Zazo, Asst. Superintendent of Educational Services

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ATTACHMENTS:

	Description	Upload Date	Type
🗋	Presentation: Artificial Intelligence in AUSD	9/2/2026	Presentation

BOARD UPDATE

Artificial Intelligence in Alameda Unified School District

Context, Research Implications and Local Efforts

September 8, 2026

AUSD ALAMEDA UNIFIED SCHOOL DISTRICT
Excellence & Equity for All Students

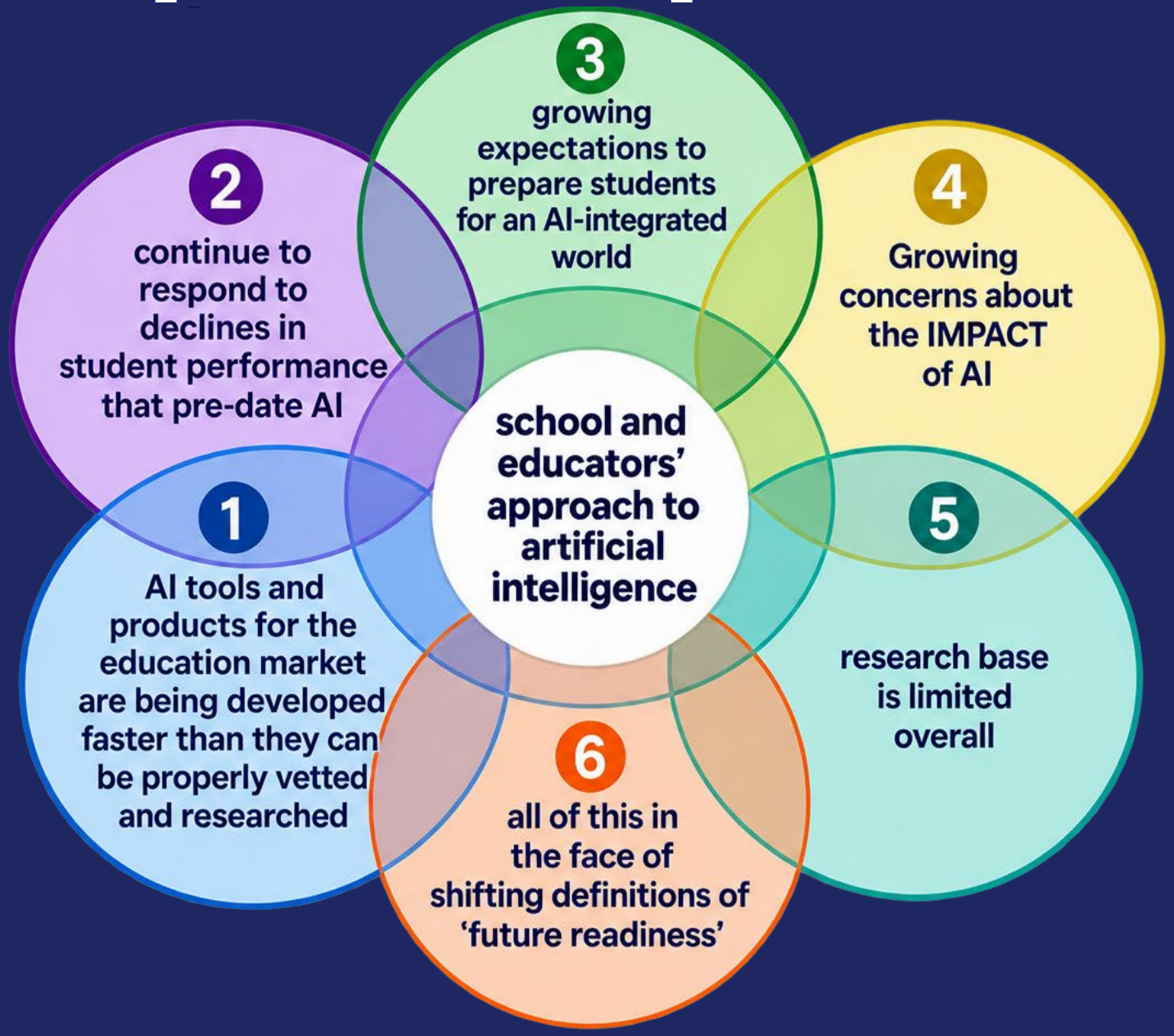
BOARD UPDATE

Part 1: Context, Evidence, and Implications

What are the conditions in which decisions about AI in schools are being made? What are the implications or limitations of current research?

September 8, 2026

The Complex Landscape of AI in Education



Differentiating High-Quality AI Tools From Low-Quality AI Tools

1. PROGRESS
Developing Baseline Safety

- Child Safety
- Bias Mitigation
- Data Privacy
- Responsible Design

2. LAGGING
Key Areas Needing Attention

- Few resources with which to evaluate tools
- Pedagogical quality questions
- Vendor sustainability and support

Emphasize *learning outcomes* NOT tech features

WHAT THE CAUSAL EVIDENCE SAYS

Early Evidence on AI in K–12

Stanford SCALE Initiative · 2026 review

818 papers screened · 20 met the review's causal-evidence standard

FOR STUDENTS

1. **Performance gains may depend on access**

   Some tools improve performance while available; results after access ends are mixed.

2. **Less cognitive burden—not necessarily deeper thinking**

   AI can make learning feel easier and more positive without consistently strengthening deep engagement.

3. **Purpose-built tutoring matters**

   Tutoring chatbots may outperform general-purpose chatbots—and pedagogical design shapes impact.

FOR EDUCATORS

1. **Routine work can take less time**

   AI can reduce or redirect teacher effort, with no evidence of quality loss in the studies reviewed.

2. **Automated feedback can improve instruction**

   Feedback on teaching and student progress can strengthen instructional quality and outcomes.

3. **Real-time suggestions can improve practice**

   In-the-moment guidance shows benefits, particularly in message-based instructional settings.

4. **Benefits may be greatest where support is needed most**

   Pedagogical supports appear most helpful for lower-rated and less experienced teachers.

BOTTOM LINE

AI's strongest near-term evidence is as a well-designed support—not a substitute for durable learning or expert teaching.

Findings are preliminary and context-specific; the evidence base is developing rapidly.

Source: Fesler, Martinez, Agnew & Loeb, Stanford SCALE Initiative (2026)

BOARD UPDATE

Part 2: Local Efforts- District AI Advisory Committee

Committee formation, purpose, and the two-year AI plan

September 8, 2026

COMMITTEE CHARGE

Why This Committee Exists

PURPOSE

To ensure the responsible, equitable, and instructionally-aligned use of artificial intelligence across the district — providing vision, policy guidance, and practical frameworks so staff and students use AI ethically, transparently, and effectively.

A vision-setting and guardrail-setting body — not a day-to-day implementation team.

1. **Vision & Direction**
   Define what responsible, ethical AI use looks like districtwide.
2. **Policy & Guidance**
   Recommend AI policy covering privacy, integrity, and acceptable use.
3. **Tool Vetting & Pilots**
   Set criteria and rubrics; review pilot feedback before scaling.
4. **Literacy & Monitoring**
   Guide professional learning and watch for equity or misuse risks.

PROGRESS TO DATE

Our Work Since January 2026

1

JANUARY 2026

Committee Formed

Task force convened with teachers, tech leads, curriculum specialists, student reps, and legal/compliance, in partnership with the Krouse Center for Innovation.

2

SPRING 2026

Purpose & Charge Defined

Drafted and refined the committee's vision, purpose, guiding beliefs, and scope of authority as an advisory and governance body.

3

SPRING 2026

Baseline Surveys Conducted

Surveyed teachers and students on AI understanding, current usage, concerns, and interest in professional learning.

4

NOW →

Policy Framework in Draft

Using survey findings to shape an initial AI policy framework and tool-vetting criteria for Board review.

Our district envisions the responsible and equitable integration of artificial intelligence to enhance teaching, learning, and operational efficiency — empowering educators with tools that support creativity, personalization, and professional growth, while preparing students to navigate and shape a future where AI exists across most professions.

Through thoughtful policy, inclusive practices, and ongoing professional development, AI will be used ethically, transparently, and in service of deeper learning and equity for all.

GUIDING BELIEFS

What Grounds Our Approach

1 Tool, Not Replacement

AI supports — but never replaces — human judgment, relationships, and expertise.

2 Transparency First

Responsible use requires clear expectations and ongoing learning for staff and students.

3 Equity & Protection

All students and staff deserve equitable access and protection as AI tools evolve.

4 Innovation With Guardrails

Thoughtful governance enables innovation — not restriction through fear or uncertainty.

COMMITTEE COMPOSITION

Who's at the Table

Membership brings every perspective needed to support AI responsibly — and to keep decisions grounded in classroom reality.

1

Teachers & Instructional Leaders

Classroom perspective on tools, pedagogy, and student impact

2

Curriculum & Educational Services

Alignment with instructional vision and scope & sequence

3

Technology & Data Privacy Leadership

Security, FERPA compliance, and infrastructure feasibility

4

Classified Staff Representation

Operational and non-instructional use cases

5

Student Representatives – *Adding in fall of 2026*

Lived experience and voice on AI in learning

6

Legal / Compliance Advisory

Risk review and policy defensibility

Listening First: Teacher & Student Surveys

Teacher Survey

- Comfort level with AI
- Current classroom usage
- Concerns or barriers
- Interest in PD topics
- Views on ethics & academic integrity

Student Survey

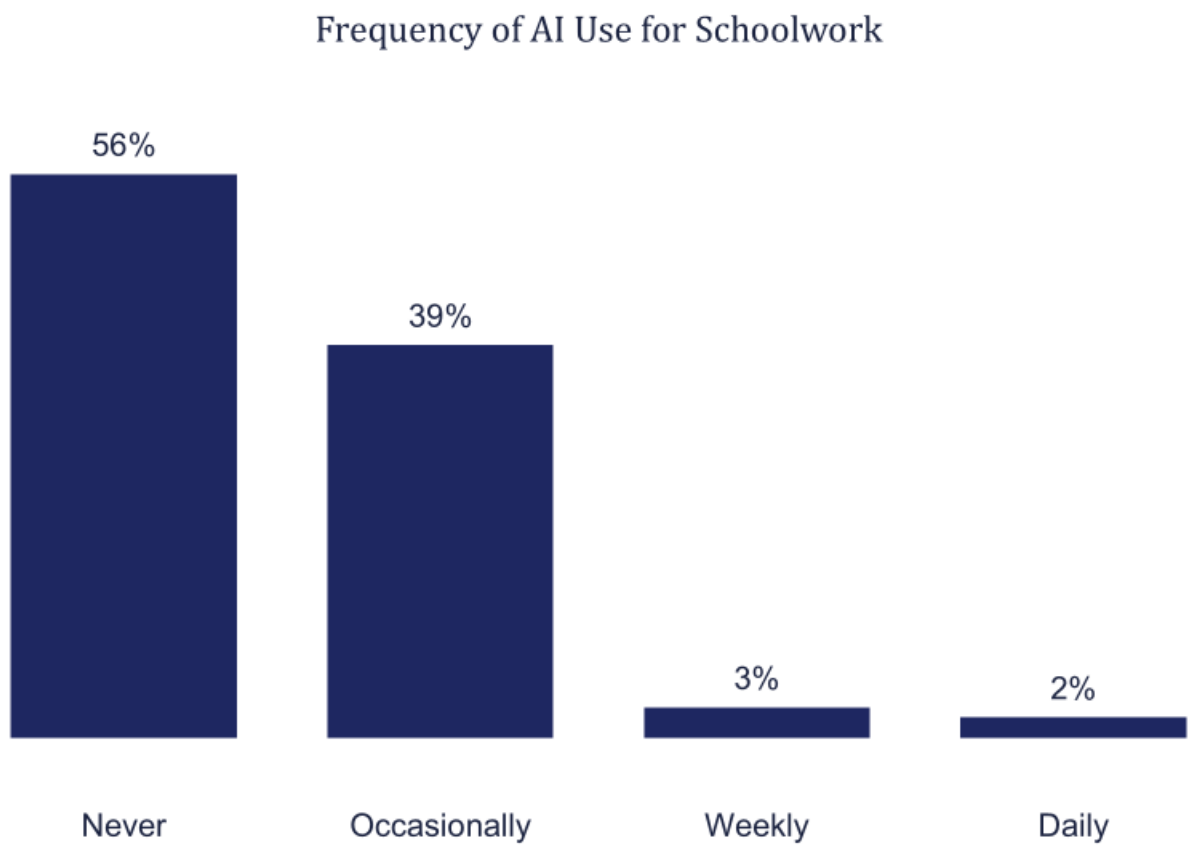
- Understanding of what AI is / is not
- Current use in and out of class
- Comfort and concerns
- Interest in learning more about AI

Results are being reviewed with the Committee to surface qualitative feedback which will help shape the initial AI policy framework.

STUDENT SURVEY RESULTS

How Students Are Using AI

Patterns from 594 student survey responses – Spring 2026



79%

of AI-using students rely on chatbots (ChatGPT, Gemini, Copilot)

TOP USES AMONG STUDENTS

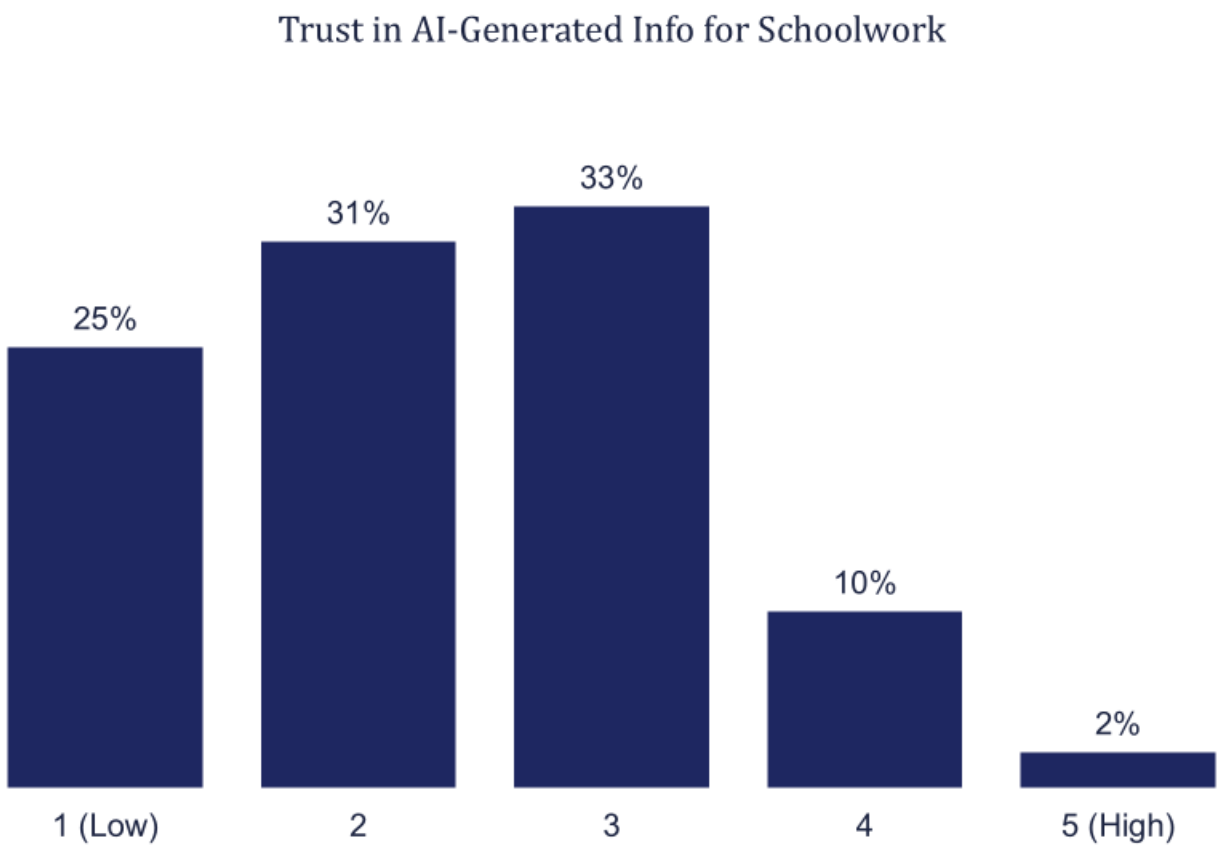
- **37%** Brainstorming or ideas
- **25%** Homework help
- **25%** Entertainment or curiosity
- **18%** Summarizing or synthesizing information

Board takeaway: Most students report rarely use AI for schoolwork, but those who do lean almost entirely on general-purpose chatbots.

STUDENT SURVEY RESULTS

Trust is Low, Verification is Inconsistent

Even students who use AI regularly remain skeptical of its accuracy



88%

rate their trust in AI-generated info at 3 out of 5 or below

84%

have noticed an inaccuracy in AI output for schoolwork, or aren't sure

32%

rarely or never check other sources to verify what AI tells them

Board takeaway: Skepticism is healthy, but verification habits aren't yet matching it – a clear target for AI literacy instruction.

STUDENT SURVEY RESULTS

Guidance Gaps & Privacy Signals

Where instruction and support may need to grow

23% of students say they've received no guidance from teachers about AI use

58%

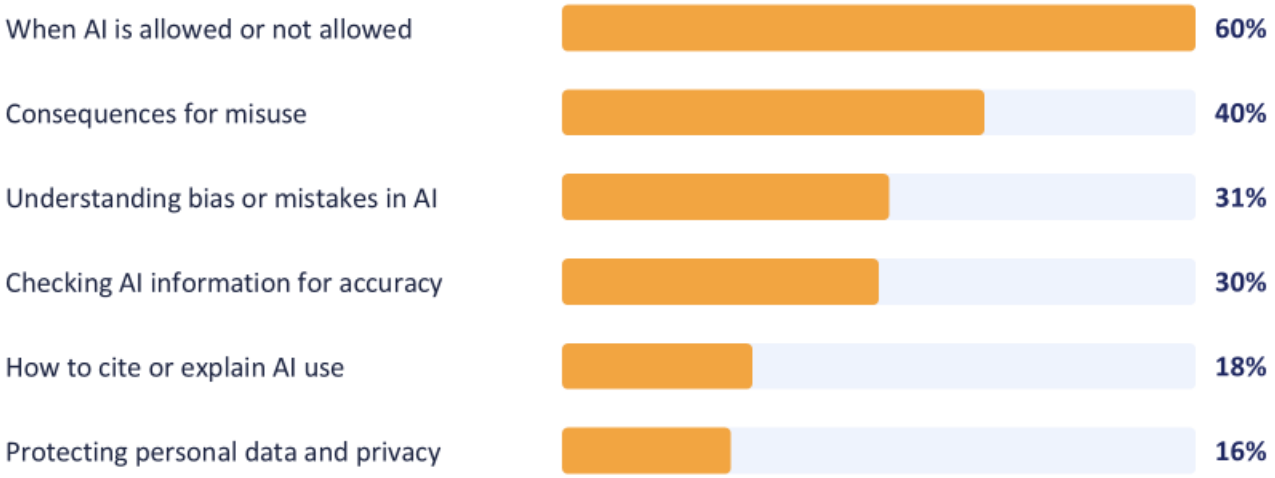
of students report having class discussions or lessons about AI

23% are not sure, and 19% say no — exposure is uneven across classrooms.

14%

of students have shared personal or private information with an AI tool, even unintentionally

WHEN GUIDANCE IS GIVEN, STUDENTS MOST OFTEN HEAR ABOUT:



Board takeaway: Guidance and privacy literacy are uneven across classrooms – a direct input to Phase 1 policy and Phase 2 PD.

IMPLEMENTATION PLAN — PHASE 1

Vision, Guardrails & Readiness

Foundation & Assessment

January–Dec 2026

Committee's role: Establish shared understanding, clear guardrails, and instructional principles before widespread tool use.

KEY FOCUS AREAS

1. Finalize district AI vision grounded in critical thinking, equity & integrity
2. Define and recommend when AI use is appropriate — and when intentional non-use matters
3. Conduct baseline staff, student, & family surveys; map current tool use
4. Review initial AI policy frameworks
5. Establish AI literacy definitions for staff, students, and leaders

DELIVERABLES

- Review and Recommend Draft district AI vision & guiding principles
- Review and Recommend AI policy framework
- Review and Recommend AI literacy baseline definitions
- Review and Recommend Tool-vetting criteria & rubric

IMPLEMENTATION PLAN — PHASE 2

Guided Exploration & Professional Learning

Pilot & Capacity Building

December 2026–June 2027

Committee's role: Support intentional, limited pilots and build staff capacity with clarity, not urgency.

KEY FOCUS AREAS

1. Pilot 3–5 vetted tools with defined instructional purpose & safeguards
2. Launch AI PD series led by Capstone teachers for ~30 educators
3. Distinguish AI as teacher tool, student tool, and topic of instruction
4. Develop grade-span guidance on appropriate use and non-use
5. Refine and recommend policy using pilot feedback and equity review

DELIVERABLES

- Pilot feedback & analysis
- Refined AI policy & instructional guidance
- Sample lessons & non-use examples
- PD artifacts & shared resources

DEEPENING THE PARTNERSHIP

From Teacher Learning to Teacher Leadership

Deepening the AUSD + KCI partnership

1

Vision + Guardrails

AI Advisory & Guidance Committee

2025–2026

→

2

Build Broad Capacity

8-10 teachers complete KCI Capstone Course

January- June 2026

→

3

Develop Teacher Leaders

KCI AI Capstone

Summer 2026–present

KCI AI Capstone: 4 AUSD Educators

- $1,000 stipend upon completion
- 6 quarter units/4 semester units, Foothill College
- Asynchronous format with one-on-one support
- 3–6 hours per week
- Prepares participants to mentor colleagues in AI

Why This Matters for AUSD

- Builds internal expertise, not just outside training
- Creates teacher leaders who support colleagues on-site
- Connects classroom practice to district AI guidance
- Extends summer learning into a sustainable model

Board takeaway: The partnership is progressing from shared understanding → teacher practice → teacher leadership.

PROFESSIONAL LEARNING PARTNERSHIP

Building Teacher Capacity in AI

AUSD + Krause Center for Innovation (KCI): from district vision and guardrails to educator learning

2025–2026 Foundation: our AI Advisory & Guidance work established a focus on responsible, ethical, and equitable AI integration — including building staff AI literacy and capacity.

30

AUSD Teachers

participated in KCI AI professional learning this past summer. The goal: build confidence, practical skills, and thoughtful judgment for classroom use of AI.

SIX FLEXIBLE AI LEARNING UNITS

1. **Demystifying AI & LLMs**
   Understand what AI is — and what it is not.
2. **Lesson & Resource Design**
   Co-design lessons and resources with AI.
3. **AI Ethics & Responsible Use**
   Explore equity, bias, privacy, and policy.
4. **Workflow Wizardry**
   Build sustainable educator workflows.
5. **Differentiation & Accessibility**
   Adapt resources for diverse learners.
6. **AI Playground**
   Experiment with creative audio, video, and image tools.

Board takeaway: AUSD is moving beyond awareness toward practical, responsible use of AI by educators.

IMPLEMENTATION PLAN — PHASE 3

Scale, Embed & Sustain

Districtwide Alignment & Adoption

June 2027–December 2028

Committee's role: Ensure coherence, sustainability, and instructional alignment as AI use scales districtwide.

KEY FOCUS AREAS

1. Recommend tools for broader use based on pilot outcomes
2. Embed AI expectations into curriculum & scope-and-sequence
3. Present final AI policy to district leadership and the Board
4. Build family & community communication and FAQ materials
5. Establish annual review and tool re-evaluation cycle

DELIVERABLES

- Board-adopted AI policy
- Districtwide use & non-use guidance
- Sustainable governance & review cycle
- Communication materials for families

2-YEAR OUTCOMES & NEXT STEPS

Where This Leads

- Board-adopted AI Policy
- Confident, ethical staff use of AI
- Defined student AI literacy by grade span
- Repeatable tool-vetting process

Questions & Discussion

ALAMEDA UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM

Item Title: Strategic Planning: Needs, Opportunities, and Trade-offs Focusing on Island High School (5 Mins/Information)

Item Type: Information

Background: This evening, Superintendent Pasquale Scuderi will share the district's initial exploration of the future of Island High School, including opportunities to strengthen and reimagine the program to better meet the needs of students.

The presentation will explore ways to create a more flexible, student-centered model while making thoughtful and effective use of staff and resources. The discussion will also consider how student supports and services can be coordinated to best serve Island High students.

Tonight's presentation is the beginning of this conversation, not a final recommendation. It will outline the opportunities being considered and the questions that will guide continued discussion with staff and the Board.

AUSD LCAP Goals: 1. Eliminate barriers to student success and maximize learning time.| 2a. Support all students in becoming college and career ready.| 3. Support parent/guardian development as knowledgeable partners and effective advocates for student success.| 4. Ensure that all students have access to basic services.

Fund Codes:

Fiscal Analysis

Amount (Savings) (Cost):

Recommendation: This item is presented for information only.

AUSD Guiding Principle: #1 - All students have the ability to achieve academic and personal success.| #3 - Administrators must have the knowledge, leadership skills and ability to ensure student success.| #4 - Parental involvement and community engagement are integral to student success.| #5 - Accountability, transparency, and trust are necessary at all levels of the organization.| #6 - Allocation of funds must support our vision, mission, and guiding principles.| #7 - All employees must receive respectful treatment and professional support to achieve district goals.

Submitted By: Pasquale Scuderi, Superintendent

ATTACHMENTS:

Description	Upload Date	Type
Presentation: Island High School	9/2/2026	Presentation

ISLAND HIGH SCHOOL

Sucess by Choice

Thinking differently about the future.

Presented to the Board of Education
September 8, 2026
Pasquale Scuderi, AUSD Superintendent

Factors driving the inquiry into potential changes.

- Enrollment has declined to approximately 45 students.
- Typical daily attendance is only about 10-15 students.
- Current staffing and schedule were designed for a larger student population.
- Cost per student significantly exceeds other district secondary schools.

Summary - Secondary School Spending Per Student:

Site	Amount	Staff (FTE)	No Of Students (CBEDS 25-26)	Average Amount Per Student	Student to Employee Ratio	Students on Free & Reduced Meal		English Learners		Unduplicated Students	
						Count	Percentage	Count	Percentage	Count	Percentage
Wood Middle	$ 6,114,815	42.5	641	$ 9,539	15.1	353	55%	81	13%	363	57%
Lincoln Middle	8,113,784	55.9	1,008	8,049	18.0	266	26%	27	3%	277	27%
Total - Middle Schools	$ 14,228,599	[illegible]	1,649	17,588.9	16.8	619	38%	108	7%	640	39%
ASTI	1,729,698	[illegible]	219	7,898	21.1	104	47%	5	2%	105	48%
Alameda High	15,593,345	101.8	[illegible]	8,461	18.1	617	33%	97	5%	644	35%
Encinal Jr/Sr	12,614,941	83.1	[illegible]	9,393	16.2	644	48%	79	6%	663	49%
Island High	1,330,176	8.5	50	26,604	5.9	38	76%	6	12%	40	80%
Total - High Schools	$ 31,268,160	203.8	3,455	9,050	17.0	1,403	41%	187	5%	1,452	42%

Island High Redesign Potential: PURPOSE

Explore a more effective, student-centered continuation school model by:

- Reconsidering Island High's academic program
- Increasing flexibility and support for students through concentration rather than expansion
- Co-locating critical student services at the Island campus
- Improving efficiency while maintaining strong student supports

Preliminary Finding: Attendance

Island High to some extent currently carries
the structural expectations of a comprehensive program
without the scale or attendance to support it effectively.

Preliminary Finding: High Concentration of Students with IEPs

School currently serves a disproportionately high number of students with IEPs (over 40% by far the highest level of concentration in district). While these students must be served well, and without assigning blame to current SPED staff, the current configuration risks:

- Creating a de facto segregated environment (which it partially has)
- Compounds need in a program already designed for high needs

Preliminary Finding: Concentration and Coordination are in Greater Need than Expansion

With low enrollment and lower attendance, we can end up with....

- Programs without participants
- Classes with only a handful of students
- Supports that are underutilized

Comparing how programs generate value for students:

COMPREHENSIVE HIGH SCHOOL

A comprehensive high school gains value through:

- More courses
- More electives
- More departments
- More specialization

CONTINUATION HIGH SCHOOL

Continuation school often gains value through:

- Strong relationships
- Clear and coordinated student-facing roles and **responsibilities**
- Flexibility
- Rapid intervention
- Personalized support

Needs and Opportunities: September-November

September

- Reconnect with Island Staff and Administrators
- Review 20-day attendance specific to Island
- Complete drafts of reimagined schedules and staffing

October

- Staff and district joint discussions re: any proposed scheduling, program, or staffing changes for August of '27

- **November**
  - Finalize any schedule, program, or staffing changes for '26-'27 School Year
  - Board Update

Design Questions for Proposed Changes

As we continue, we will continue exploring:

- What daily experience will most effectively engage and support students?
- What staffing model best reflects enrollment and attendance realities?
- How do we balance flexibility, rigor, and personalization?
- How should student services be integrated into the program design?
- What changes are most likely to improve attendance and outcomes?
- How do we ensure inclusive supports for students with disabilities?
- What model will remain effective and sustainable over time?

ALAMEDA UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM

Item Title: Presentation and Approval of 2025-2026 Unaudited Actuals Financial Report (15 Mins/Action)

Item Type: Action

Background: At the close of each fiscal year, the District conducts a comprehensive financial review that includes closing its books, analyzing actual revenues and expenditures, and determining final ending fund balances. This process results in the preparation of the Unaudited Actuals Financial Report, which reflects the District's financial position, providing a comparison between the estimated and actual financial activity, and serves as the final update following the series of interim financial reports presented throughout the preceding fiscal year.

In accordance with Education Code Section 42100, school districts are required to prepare and submit the Unaudited Actuals on forms prescribed by the Superintendent of Public Instruction. This statement must be approved by the Governing Board and submitted to the County Superintendent of Schools by September 15. In addition, pursuant to Education Code Section 41020, the District's independent external auditor will review the Unaudited Actuals Report as part of the annual audit process.

Tonight's presentation will provide a detailed overview of the Report, including key financial highlights, variances from the budget, and the District's overall fiscal position. The Governing Board shall then take action to approve the 2025-2026 Unaudited Actuals Report before submission to the County Office of Education.

AUSD LCAP Goals: 4. Ensure that all students have access to basic services.

Fund Codes:

Fiscal Analysis

Amount (Savings) (Cost): N/A

Recommendation: Approve as submitted.

AUSD Guiding Principle: #3 - Administrators must have the knowledge, leadership skills and ability to ensure student success.| #5 - Accountability, transparency, and trust are necessary at all levels of the organization.| #6 - Allocation of funds must support our vision, mission, and guiding principles.

Submitted By: Shariq Khan, Assistant Superintendent of Business Services

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ATTACHMENTS:

Description	Upload Date	Type

🗋	Unaudited Actuals SACS	9/2/2026	Backup Material
🗋	Presentation	9/4/2026	Presentation
🗋	Presentation_As Presented on 9-8-2026	9/9/2026	Presentation

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2025-26 Unaudited Actuals	2026-27 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

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	56.23%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2027-28 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$0.00
	Adjusted Appropriations Limit	$85,692,684.54
	Appropriations Subject to Limit	$85,692,684.54
	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	4.29%
	Fixed-with-carry-forward indirect cost rate for use in 2027-28 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed: _____ Date of Meeting: Sep 08, 2026

Clerk / Secretary of the Governing Board

(Original signature required)

Printed Name: Pasquale Scuderi Title: Superintendend of Schools / Secretary to the Board of Education

To the Superintendent of Public Instruction:

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

Signed: _____ Date: _____

County Superintendent/Designee

(Original signature required)

Printed Name: _____ Title: _____

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

For County Office of Education:	For School District:
Jennifer Stevens	Steve Chonel
Name	Name
Director I, Fiscal Advisor - District Advisory Services	Fiscal Director
Title	Title
510-670-4263	510-337-7082
Telephone	Telephone
jstevens@acoe.org	schonel@alamedaunified.org
E-mail Address	E-mail Address

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	112,343,051.12	953,038.00	113,296,089.12	115,692,022.00	0.00	115,692,022.00	2.1%
2) Federal Revenue		8100-8299	0.00	4,000,159.27	4,000,159.27	0.00	3,797,504.00	3,797,504.00	-5.1%
3) Other State Revenue		8300-8599	2,290,966.93	19,425,696.71	21,716,663.64	1,725,284.00	15,183,555.00	16,908,839.00	-22.1%
4) Other Local Revenue		8600-8799	27,754,017.57	11,623,882.50	39,377,900.07	26,568,914.00	8,603,383.00	35,172,297.00	-10.7%
5) TOTAL, REVENUES			142,388,035.62	36,002,776.48	178,390,812.10	143,986,220.00	27,584,442.00	171,570,662.00	-3.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	56,043,703.53	16,274,874.09	72,318,577.62	57,897,552.00	18,220,224.00	76,117,776.00	5.3%
2) Classified Salaries		2000-2999	15,277,766.62	9,350,718.88	24,628,485.50	16,380,900.00	13,325,189.00	29,706,089.00	20.6%
3) Employee Benefits		3000-3999	24,736,655.99	15,560,193.94	40,296,849.93	26,582,104.00	18,741,233.00	45,323,337.00	12.5%
4) Books and Supplies		4000-4999	3,379,042.15	1,650,999.22	5,030,041.37	4,353,598.00	1,653,169.00	6,006,767.00	19.4%
5) Services and Other Operating Expenditures		5000-5999	10,961,537.83	23,967,972.03	34,929,509.86	11,259,282.00	15,944,513.00	27,203,795.00	-22.1%
6) Capital Outlay		6000-6999	784,558.10	798,291.24	1,582,849.34	100,000.00	374,441.00	474,441.00	-70.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,371,227.00	0.00	1,371,227.00	1,417,579.00	0.00	1,417,579.00	3.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,128,355.77)	3,586,643.79	(541,711.98)	(3,532,493.00)	2,936,167.00	(596,326.00)	10.1%
9) TOTAL, EXPENDITURES			108,426,135.45	71,189,693.19	179,615,828.64	114,458,522.00	71,194,936.00	185,653,458.00	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			33,961,900.17	(35,186,916.71)	(1,225,016.54)	29,527,698.00	(43,610,494.00)	(14,082,796.00)	1,049.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	381,803.00	0.00	381,803.00	381,803.00	0.00	381,803.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(40,118,890.25)	40,118,890.25	0.00	(40,267,188.00)	40,267,188.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(40,500,693.25)	40,118,890.25	(381,803.00)	(40,648,991.00)	40,267,188.00	(381,803.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,538,793.08)	4,931,973.54	(1,606,819.54)	(11,121,293.00)	(3,343,306.00)	(14,464,599.00)	800.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	33,364,555.33	18,922,131.20	52,286,686.53	26,825,762.25	23,854,104.74	50,679,866.99	-3.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			33,364,555.33	18,922,131.20	52,286,686.53	26,825,762.25	23,854,104.74	50,679,866.99	-3.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,364,555.33	18,922,131.20	52,286,686.53	26,825,762.25	23,854,104.74	50,679,866.99	-3.1%
2) Ending Balance, June 30 (E + F1e)			26,825,762.25	23,854,104.74	50,679,866.99	15,704,469.25	20,510,798.74	36,215,267.99	-28.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	23,854,104.74	23,854,104.74	0.00	20,510,798.74	20,510,798.74	-14.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	3,101,841.52	0.00	3,101,841.52	3,101,841.52	0.00	3,101,841.52	0.0%
LCFF Supplemental Carryover	0000	9760	*1,843,936.05*		*1,843,936.05*			*0.00*	
Purchase Orders Carryover	0000	9760	*257,905.47*		*257,905.47*			*0.00*	
Set-aside for already negotiated compensation increase for all employees	0000	9760	*1,000,000.00*		*1,000,000.00*			*0.00*	
LCFF Supplemental Carryover	0000	9760			*0.00*	*1,843,936.05*		*1,843,936.05*	
Carryover PO	0000	9760			*0.00*	*257,905.47*		*257,905.47*	
Set-aside for already negotiated compensation increase for all employees	0000	9760			*0.00*	*1,000,000.00*		*1,000,000.00*	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	23,673,920.73	0.00	23,673,920.73	12,552,627.73	0.00	12,552,627.73	-47.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	34,713,583.86	23,584,683.80	58,298,267.66				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	40,362.34	(22,226.93)	18,135.41				
c) in Revolving Cash Account		9130	50,000.00	0.00	50,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	119,307.32	69,453.86	188,761.18				

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	649,980.85	1,202,669.67	1,852,650.52				
4) Due from Grantor Government		9290	6,644,262.28	4,702,392.25	11,346,654.53				
5) Due from Other Funds		9310	541,711.98	4,750.00	546,461.98				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			42,759,208.63	29,541,722.65	72,300,931.28				
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	15,928,405.38	5,161,581.30	21,089,986.68				
2) Due to Grantor Governments		9590	5,041.00	21,663.00	26,704.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	504,373.61	504,373.61				
6) TOTAL, LIABILITIES			15,933,446.38	5,687,617.91	21,621,064.29				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			26,825,762.25	23,854,104.74	50,679,866.99				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	47,676,548.00	0.00	47,676,548.00	64,530,460.00	0.00	64,530,460.00	35.4%
Education Protection Account State Aid - Current Year		8012	16,005,911.00	0.00	16,005,911.00	1,779,616.00	0.00	1,779,616.00	-88.9%
State Aid - Prior Years		8019	(6,359.00)	0.00	(6,359.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	159,371.19	0.00	159,371.19	158,175.00	0.00	158,175.00	-0.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
County & District Taxes									
Secured Roll Taxes		8041	29,685,032.01	0.00	29,685,032.01	29,320,308.00	0.00	29,320,308.00	-1.2%
Unsecured Roll Taxes		8042	2,060,880.73	0.00	2,060,880.73	2,495,876.00	0.00	2,495,876.00	21.1%
Prior Years' Taxes		8043	(588,881.63)	0.00	(588,881.63)	(371,688.00)	0.00	(371,688.00)	-36.9%
Supplemental Taxes		8044	638,643.95	0.00	638,643.95	555,471.00	0.00	555,471.00	-13.0%
Education Revenue Augmentation Fund (ERAF)		8045	16,769,180.73	0.00	16,769,180.73	17,721,761.00	0.00	17,721,761.00	5.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,820,218.14	0.00	6,820,218.14	6,432,189.00	0.00	6,432,189.00	-5.7%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			119,220,545.12	0.00	119,220,545.12	122,622,168.00	0.00	122,622,168.00	2.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(500,000.00)		(500,000.00)	(500,000.00)		(500,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(6,377,494.00)	0.00	(6,377,494.00)	(6,430,146.00)	0.00	(6,430,146.00)	0.8%
Property Taxes Transfers		8097	0.00	953,038.00	953,038.00	0.00	0.00	0.00	-100.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			112,343,051.12	953,038.00	113,296,089.12	115,692,022.00	0.00	115,692,022.00	2.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,145,429.00	2,145,429.00	0.00	2,174,472.00	2,174,472.00	1.4%
Special Education Discretionary Grants		8182	0.00	160,039.47	160,039.47	0.00	154,496.00	154,496.00	-3.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,130,536.61	1,130,536.61		1,035,700.00	1,035,700.00	-8.4%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Title 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		271,706.18	271,706.18		184,794.00	184,794.00	-32.0%
Title III, Immigrant Student Program	4201	8290		6,469.68	6,469.68		21,498.00	21,498.00	232.3%
Title III, English Learner Program	4203	8290		96,867.39	96,867.39		89,040.00	89,040.00	-8.1%
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		130,772.52	130,772.52		80,363.00	80,363.00	-38.5%
Career and Technical Education	3500-3599	8290		58,338.42	58,338.42		57,141.00	57,141.00	-2.1%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	4,000,159.27	4,000,159.27	0.00	3,797,504.00	3,797,504.00	-5.1%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		1,724,904.00	1,724,904.00		948,388.00	948,388.00	-45.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	474,204.00	474,204.00	0.00	474,204.00	474,204.00	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	474,441.10	474,441.10	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	453,216.00	0.00	453,216.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	1,809,920.93	804,162.69	2,614,083.62	1,725,284.00	802,552.00	2,527,836.00	-3.3%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		2,778,861.00	2,778,861.00		2,142,227.00	2,142,227.00	-22.9%
After School Education and Safety (ASES)	6010	8590		743,128.59	743,128.59		705,971.00	705,971.00	-5.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		386,025.26	386,025.26		545,638.00	545,638.00	41.3%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Arts and Music in Schools (Prop 28)	6770	8590		1,430,192.00	1,430,192.00		1,425,372.00	1,425,372.00	-0.3%
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	27,830.00	10,609,778.07	10,637,608.07	0.00	8,139,203.00	8,139,203.00	-23.5%
TOTAL, OTHER STATE REVENUE			2,290,966.93	19,425,696.71	21,716,663.64	1,725,284.00	15,183,555.00	16,908,839.00	-22.1%
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	23,921,127.27	0.00	23,921,127.27	24,044,715.00	0.00	24,044,715.00	0.5%
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%
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	2,356,180.13	0.00	2,356,180.13	1,484,096.00	0.00	1,484,096.00	-37.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,109,033.38	3,737,749.50	4,846,782.88	765,043.00	0.00	765,043.00	-84.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	367,676.79	0.00	367,676.79	275,060.00	0.00	275,060.00	-25.2%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		7,886,133.00	7,886,133.00		8,603,383.00	8,603,383.00	9.1%
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			27,754,017.57	11,623,882.50	39,377,900.07	26,568,914.00	8,603,383.00	35,172,297.00	-10.7%
TOTAL, REVENUES			142,388,035.62	36,002,776.48	178,390,812.10	143,986,220.00	27,584,442.00	171,570,662.00	-3.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	46,847,766.07	11,850,828.71	58,698,594.78	48,850,109.00	13,261,593.00	62,111,702.00	5.8%
Certificated Pupil Support Salaries		1200	2,144,486.98	3,027,697.87	5,172,184.85	1,960,642.00	3,359,276.00	5,319,918.00	2.9%
Certificated Supervisors' and Administrators' Salaries		1300	6,582,777.64	1,006,253.85	7,589,031.49	6,560,545.00	1,208,294.00	7,768,839.00	2.4%
Other Certificated Salaries		1900	468,672.84	390,093.66	858,766.50	526,256.00	391,061.00	917,317.00	6.8%
TOTAL, CERTIFICATED SALARIES			56,043,703.53	16,274,874.09	72,318,577.62	57,897,552.00	18,220,224.00	76,117,776.00	5.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	353,769.94	4,112,258.92	4,466,028.86	453,603.00	7,327,221.00	7,780,824.00	74.2%
Classified Support Salaries		2200	4,502,153.63	4,197,182.26	8,699,335.89	5,318,037.00	4,664,841.00	9,982,878.00	14.8%
Classified Supervisors' and Administrators' Salaries		2300	2,923,968.21	458,459.07	3,382,427.28	2,968,464.00	504,229.00	3,472,693.00	2.7%
Clerical, Technical and Office Salaries		2400	5,861,253.95	429,790.46	6,291,044.41	6,075,405.00	516,675.00	6,592,080.00	4.8%
Other Classified Salaries		2900	1,636,620.89	153,028.17	1,789,649.06	1,565,391.00	312,223.00	1,877,614.00	4.9%
TOTAL, CLASSIFIED SALARIES			15,277,766.62	9,350,718.88	24,628,485.50	16,380,900.00	13,325,189.00	29,706,089.00	20.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	9,920,717.06	8,598,504.92	18,519,221.98	10,651,155.00	9,437,373.00	20,088,528.00	8.5%
PERS		3201-3202	4,061,813.22	2,741,380.82	6,803,194.04	4,583,958.00	3,800,874.00	8,384,832.00	23.2%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OASDI/Medicare/Alternative		3301-3302	2,068,526.46	1,045,582.02	3,114,108.48	2,119,518.00	1,325,069.00	3,444,587.00	10.6%
Health and Welfare Benefits		3401-3402	5,317,788.34	1,968,177.18	7,285,965.52	5,800,376.00	2,698,288.00	8,498,664.00	16.6%
Unemployment Insurance		3501-3502	35,645.87	12,804.86	48,450.73	35,942.00	15,397.00	51,339.00	6.0%
Workers' Compensation		3601-3602	2,240,743.52	801,814.59	3,042,558.11	2,255,154.00	966,444.00	3,221,598.00	5.9%
OPEB, Allocated		3701-3702	1,091,421.52	391,929.55	1,483,351.07	1,136,001.00	497,788.00	1,633,789.00	10.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			24,736,655.99	15,560,193.94	40,296,849.93	26,582,104.00	18,741,233.00	45,323,337.00	12.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	822,605.26	71,013.18	893,618.44	1,435,940.00	0.00	1,435,940.00	60.7%
Books and Other Reference Materials		4200	490,320.80	107,380.00	597,700.80	23,416.00	540,511.00	563,927.00	-5.7%
Materials and Supplies		4300	1,695,767.61	1,101,397.20	2,797,164.81	2,140,162.00	1,072,748.00	3,212,910.00	14.9%
Noncapitalized Equipment		4400	370,348.48	371,208.84	741,557.32	754,080.00	39,910.00	793,990.00	7.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,379,042.15	1,650,999.22	5,030,041.37	4,353,598.00	1,653,169.00	6,006,767.00	19.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	11,307,164.82	11,307,164.82	0.00	12,095,415.00	12,095,415.00	7.0%
Travel and Conferences		5200	77,618.84	134,656.69	212,275.53	189,400.00	27,824.00	217,224.00	2.3%
Dues and Memberships		5300	107,443.54	6,100.00	113,543.54	31,805.00	0.00	31,805.00	-72.0%
Insurance		5400 - 5499	1,433,846.37	0.00	1,433,846.37	1,450,000.00	0.00	1,450,000.00	1.1%
Operations and Housekeeping Services		5500	3,250,999.18	0.00	3,250,999.18	3,775,900.00	0.00	3,775,900.00	16.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	350,381.71	483,901.34	834,283.05	333,300.00	698,549.00	1,031,849.00	23.7%
Transfers of Direct Costs		5710	(9,459.85)	9,459.85	0.00	(5,000.00)	5,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(6,348.53)	(261,930.24)	(268,278.77)	(15,950.00)	(272,408.00)	(288,358.00)	7.5%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	5,397,071.30	12,288,619.57	17,685,690.87	4,871,827.00	3,390,133.00	8,261,960.00	-53.3%
Communications		5900	359,985.27	0.00	359,985.27	628,000.00	0.00	628,000.00	74.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,961,537.83	23,967,972.03	34,929,509.86	11,259,282.00	15,944,513.00	27,203,795.00	-22.1%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	98,799.14	98,799.14	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	14,360.00	424,824.92	439,184.92	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Equipment		6400	770,198.10	274,667.18	1,044,865.28	100,000.00	374,441.00	474,441.00	-54.6%
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			784,558.10	798,291.24	1,582,849.34	100,000.00	374,441.00	474,441.00	-70.0%
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	17,183.00	0.00	17,183.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	1,354,044.00	0.00	1,354,044.00	1,417,579.00	0.00	1,417,579.00	4.7%
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)			1,371,227.00	0.00	1,371,227.00	1,417,579.00	0.00	1,417,579.00	3.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,586,643.79)	3,586,643.79	0.00	(2,936,167.00)	2,936,167.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(541,711.98)	0.00	(541,711.98)	(596,326.00)	0.00	(596,326.00)	10.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,128,355.77)	3,586,643.79	(541,711.98)	(3,532,493.00)	2,936,167.00	(596,326.00)	10.1%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, EXPENDITURES			108,426,135.45	71,189,693.19	179,615,828.64	114,458,522.00	71,194,936.00	185,653,458.00	3.4%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	134,774.00	0.00	134,774.00	134,774.00	0.00	134,774.00	0.0%
To: Special Reserve Fund		7612	6,843.00	0.00	6,843.00	6,843.00	0.00	6,843.00	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	144,629.00	0.00	144,629.00	144,629.00	0.00	144,629.00	0.0%
Other Authorized Interfund Transfers Out		7619	95,557.00	0.00	95,557.00	95,557.00	0.00	95,557.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			381,803.00	0.00	381,803.00	381,803.00	0.00	381,803.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(38,607,938.08)	38,607,938.08	0.00	(40,267,188.00)	40,267,188.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(1,510,952.17)	1,510,952.17	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(40,118,890.25)	40,118,890.25	0.00	(40,267,188.00)	40,267,188.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(40,500,693.25)	40,118,890.25	(381,803.00)	(40,648,991.00)	40,267,188.00	(381,803.00)	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	112,343,051.12	953,038.00	113,296,089.12	115,692,022.00	0.00	115,692,022.00	2.1%
2) Federal Revenue		8100-8299	0.00	4,000,159.27	4,000,159.27	0.00	3,797,504.00	3,797,504.00	-5.1%
3) Other State Revenue		8300-8599	2,290,966.93	19,425,696.71	21,716,663.64	1,725,284.00	15,183,555.00	16,908,839.00	-22.1%
4) Other Local Revenue		8600-8799	27,754,017.57	11,623,882.50	39,377,900.07	26,568,914.00	8,603,383.00	35,172,297.00	-10.7%
5) TOTAL, REVENUES			142,388,035.62	36,002,776.48	178,390,812.10	143,986,220.00	27,584,442.00	171,570,662.00	-3.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		65,498,021.31	44,032,197.59	109,530,218.90	69,389,651.00	43,931,718.00	113,321,369.00	3.5%
2) Instruction - Related Services	2000-2999		14,992,921.06	3,263,519.50	18,256,440.56	15,073,678.00	3,322,846.00	18,396,524.00	0.8%
3) Pupil Services	3000-3999		6,696,346.76	10,886,620.54	17,582,967.30	6,524,275.00	11,413,959.00	17,938,234.00	2.0%
4) Ancillary Services	4000-4999		1,140,823.06	2,530,582.98	3,671,406.04	1,217,286.00	2,269,433.00	3,486,719.00	-5.0%
5) Community Services	5000-5999		18,834.97	19,256.21	38,091.18	8,000.00	0.00	8,000.00	-79.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,893,073.77	3,673,956.84	10,567,030.61	8,049,672.00	3,227,667.00	11,277,339.00	6.7%
8) Plant Services	8000-8999		11,814,887.52	6,783,559.53	18,598,447.05	12,778,381.00	7,029,313.00	19,807,694.00	6.5%
9) Other Outgo	9000-9999	Except 7600-7699	1,371,227.00	0.00	1,371,227.00	1,417,579.00	0.00	1,417,579.00	3.4%
10) TOTAL, EXPENDITURES			108,426,135.45	71,189,693.19	179,615,828.64	114,458,522.00	71,194,936.00	185,653,458.00	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			33,961,900.17	(35,186,916.71)	(1,225,016.54)	29,527,698.00	(43,610,494.00)	(14,082,796.00)	1,049.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	381,803.00	0.00	381,803.00	381,803.00	0.00	381,803.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(40,118,890.25)	40,118,890.25	0.00	(40,267,188.00)	40,267,188.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(40,500,693.25)	40,118,890.25	(381,803.00)	(40,648,991.00)	40,267,188.00	(381,803.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,538,793.08)	4,931,973.54	(1,606,819.54)	(11,121,293.00)	(3,343,306.00)	(14,464,599.00)	800.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	33,364,555.33	18,922,131.20	52,286,686.53	26,825,762.25	23,854,104.74	50,679,866.99	-3.1%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
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)			33,364,555.33	18,922,131.20	52,286,686.53	26,825,762.25	23,854,104.74	50,679,866.99	-3.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,364,555.33	18,922,131.20	52,286,686.53	26,825,762.25	23,854,104.74	50,679,866.99	-3.1%
2) Ending Balance, June 30 (E + F1e)			26,825,762.25	23,854,104.74	50,679,866.99	15,704,469.25	20,510,798.74	36,215,267.99	-28.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	23,854,104.74	23,854,104.74	0.00	20,510,798.74	20,510,798.74	-14.0%
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	3,101,841.52	0.00	3,101,841.52	3,101,841.52	0.00	3,101,841.52	0.0%
LCFF Supplemental Carryover	0000	9760	*1,843,936.05*		*1,843,936.05*			*0.00*	
Purchase Orders Carryover	0000	9760	*257,905.47*		*257,905.47*			*0.00*	
Set-aside for already negotiated compensation increase for all employees	0000	9760	*1,000,000.00*		*1,000,000.00*			*0.00*	
LCFF Supplemental Carryover	0000	9760			*0.00*	*1,843,936.05*		*1,843,936.05*	
Carryover PO	0000	9760			*0.00*	*257,905.47*		*257,905.47*	
Set-aside for already negotiated compensation increase for all employees	0000	9760			*0.00*	*1,000,000.00*		*1,000,000.00*	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	23,673,920.73	0.00	23,673,920.73	12,552,627.73	0.00	12,552,627.73	-47.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	1,954,294.89	1,954,294.89
6019	Student Support and Professional Development Discretionary Block Grant	2,756,600.00	2,756,600.00
6300	Lottery: Instructional Materials	2,144,212.70	2,144,212.70
6500	Special Education	5,318,548.00	5,318,548.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	145,428.97	145,428.97
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,228,810.51	1,228,810.51
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	88,696.70	88,696.70
7041	Child Nutrition: Kitchen Infrastructure Upgrades, Staffing, Training, and Procurement Funds (2025 KIT Funds)	474,441.10	100,000.10
7311	Classified School Employee Professional Development Block Grant	17,846.65	17,846.65
7339	Dual Enrollment Opportunities	10,393.19	10,393.19
7388	SB 117 COVID-19 LEA Response Funds	156,836.00	156,836.00
7399	LCFF Equity Multiplier	124,549.00	8,649.00
7435	Learning Recovery Emergency Block Grant	284,911.00	0.00
7810	Other Restricted State	165,712.18	118,834.18
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	2,574,923.69	1,497,923.69
9010	Other Restricted Local	6,407,900.16	4,963,724.16
Total, Restricted Balance		23,854,104.74	20,510,798.74

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	705,439.50	0.00	-100.0%
5) TOTAL, REVENUES			705,439.50	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	703,503.03	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			703,503.03	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,936.47	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)			1,936.47	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	303,022.45	304,958.92	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			303,022.45	304,958.92	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			303,022.45	304,958.92	0.6%
2) Ending Balance, June 30 (E + F1e)			304,958.92	304,958.92	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	304,958.92	304,958.92	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	304,958.92		
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			304,958.92		
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)			304,958.92		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	705,439.50	0.00	-100.0%
TOTAL, REVENUES			705,439.50	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	703,503.03	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			703,503.03	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			703,503.03	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	705,439.50	0.00	-100.0%
5) TOTAL, REVENUES			705,439.50	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		703,503.03	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			703,503.03	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,936.47	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)			1,936.47	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	303,022.45	304,958.92	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			303,022.45	304,958.92	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			303,022.45	304,958.92	0.6%
2) Ending Balance, June 30 (E + F1e)			304,958.92	304,958.92	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	304,958.92	304,958.92	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	304,958.92	304,958.92
Total, Restricted Balance		304,958.92	304,958.92

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	300,867.31	300,869.00	0.0%
3) Other State Revenue		8300-8599	1,066,127.00	1,089,441.00	2.2%
4) Other Local Revenue		8600-8799	25,123.95	14,357.00	-42.9%
5) TOTAL, REVENUES			1,392,118.26	1,404,667.00	0.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	713,509.87	729,095.00	2.2%
2) Classified Salaries		2000-2999	245,999.99	271,937.00	10.5%
3) Employee Benefits		3000-3999	356,313.95	408,875.00	14.8%
4) Books and Supplies		4000-4999	40,078.85	6,433.00	-83.9%
5) Services and Other Operating Expenditures		5000-5999	33,687.37	16,000.00	-52.5%
6) Capital Outlay		6000-6999	41,099.25	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	51,314.69	53,527.00	4.3%
9) TOTAL, EXPENDITURES			1,482,003.97	1,485,867.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(89,885.71)	(81,200.00)	-9.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	95,557.00	95,557.00	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			95,557.00	95,557.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,671.29	14,357.00	153.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	767,812.93	773,484.22	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			767,812.93	773,484.22	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			767,812.93	773,484.22	0.7%
2) Ending Balance, June 30 (E + F1e)			773,484.22	787,841.22	1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	773,484.22	787,841.22	1.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	743,013.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	2,562.98		
b) in Banks		9120	4,968.11		
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	4,785.49		
4) Due from Grantor Government		9290	88,979.00		
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			844,309.02		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	19,510.11		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	51,314.69		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			70,824.80		
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)			773,484.22		
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	300,867.31	300,869.00	0.0%
TOTAL, FEDERAL REVENUE			300,867.31	300,869.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,004,315.00	1,028,520.00	2.4%
All Other State Revenue	All Other	8590	61,812.00	60,921.00	-1.4%
TOTAL, OTHER STATE REVENUE			1,066,127.00	1,089,441.00	2.2%
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	22,187.17	14,357.00	-35.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	360.19	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,576.59	0.00	-100.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,123.95	14,357.00	-42.9%
TOTAL, REVENUES			1,392,118.26	1,404,667.00	0.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	505,919.29	482,834.00	-4.6%
Certificated Pupil Support Salaries		1200	52,894.64	65,897.00	24.6%
Certificated Supervisors' and Administrators' Salaries		1300	154,695.94	180,364.00	16.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			713,509.87	729,095.00	2.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	31,009.71	35,916.00	15.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	187,278.17	197,901.00	5.7%
Other Classified Salaries		2900	27,712.11	38,120.00	37.6%
TOTAL, CLASSIFIED SALARIES			245,999.99	271,937.00	10.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	175,268.15	193,424.00	10.4%
PERS		3201-3202	55,281.43	76,940.00	39.2%
OASDI/Medicare/Alternative		3301-3302	33,732.52	35,206.00	4.4%
Health and Welfare Benefits		3401-3402	46,679.50	56,489.00	21.0%
Unemployment Insurance		3501-3502	479.99	498.00	3.8%
Workers' Compensation		3601-3602	30,191.88	30,990.00	2.6%
OPEB, Allocated		3701-3702	14,680.48	15,328.00	4.4%
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			356,313.95	408,875.00	14.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	409.38	0.00	-100.0%
Materials and Supplies		4300	30,282.11	6,433.00	-78.8%
Noncapitalized Equipment		4400	9,387.36	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			40,078.85	6,433.00	-83.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,342.44	0.00	-100.0%
Dues and Memberships		5300	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	4,161.45	6,000.00	44.2%
Professional/Consulting Services and Operating Expenditures		5800	27,183.48	10,000.00	-63.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,687.37	16,000.00	-52.5%
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	15,541.28	0.00	-100.0%
Equipment		6400	25,557.97	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			41,099.25	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	51,314.69	53,527.00	4.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			51,314.69	53,527.00	4.3%
TOTAL, EXPENDITURES			1,482,003.97	1,485,867.00	0.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	95,557.00	95,557.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			95,557.00	95,557.00	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)			95,557.00	95,557.00	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	300,867.31	300,869.00	0.0%
3) Other State Revenue		8300-8599	1,066,127.00	1,089,441.00	2.2%
4) Other Local Revenue		8600-8799	25,123.95	14,357.00	-42.9%
5) TOTAL, REVENUES			1,392,118.26	1,404,667.00	0.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		825,471.98	761,458.00	-7.8%
2) Instruction - Related Services	2000-2999		468,595.89	519,645.00	10.9%
3) Pupil Services	3000-3999		70,312.60	93,214.00	32.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		51,314.69	53,527.00	4.3%
8) Plant Services	8000-8999		66,308.81	58,023.00	-12.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,482,003.97	1,485,867.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(89,885.71)	(81,200.00)	-9.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	95,557.00	95,557.00	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			95,557.00	95,557.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,671.29	14,357.00	153.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	767,812.93	773,484.22	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			767,812.93	773,484.22	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			767,812.93	773,484.22	0.7%
2) Ending Balance, June 30 (E + F1e)			773,484.22	787,841.22	1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	773,484.22	787,841.22	1.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
6371	CalWORKs for ROCP or Adult Education	4,803.00	4,803.00
6391	Adult Education Program	342,624.19	342,624.19
9010	Other Restricted Local	426,057.03	440,414.03
Total, Restricted Balance		773,484.22	787,841.22

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	354,334.00	0.00	-100.0%
3) Other State Revenue		8300-8599	3,638,848.09	4,251,662.00	16.8%
4) Other Local Revenue		8600-8799	137,638.11	112,029.00	-18.6%
5) TOTAL, REVENUES			4,130,820.20	4,363,691.00	5.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,193,482.95	1,095,637.00	-8.2%
2) Classified Salaries		2000-2999	804,704.42	997,911.00	24.0%
3) Employee Benefits		3000-3999	788,222.57	978,947.00	24.2%
4) Books and Supplies		4000-4999	56,675.21	86,299.00	52.3%
5) Services and Other Operating Expenditures		5000-5999	476,919.91	970,858.00	103.6%
6) Capital Outlay		6000-6999	251,553.38	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	264,646.31	279,400.00	5.6%
9) TOTAL, EXPENDITURES			3,836,204.75	4,409,052.00	14.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			294,615.45	(45,361.00)	-115.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	134,774.00	134,774.00	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			134,774.00	134,774.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			429,389.45	89,413.00	-79.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,283,841.78	1,713,231.23	33.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,283,841.78	1,713,231.23	33.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,283,841.78	1,713,231.23	33.4%
2) Ending Balance, June 30 (E + F1e)			1,713,231.23	1,802,644.23	5.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,713,231.23	1,802,644.23	5.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,095,489.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	7,228.27		
b) in Banks		9120	(20,868.57)		
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	41,737.14		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	16,444.45		
4) Due from Grantor Government		9290	133,878.66		
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			2,273,909.22		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	113,251.45		
2) Due to Grantor Governments		9590	86,804.57		
3) Due to Other Funds		9610	360,621.97		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			560,677.99		
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)			1,713,231.23		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	354,334.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			354,334.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	3,076,819.09	4,212,744.00	36.9%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	562,029.00	38,918.00	-93.1%
TOTAL, OTHER STATE REVENUE			3,638,848.09	4,251,662.00	16.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	81,836.98	91,421.00	11.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(5,318.51)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	10,393.54	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	50,726.10	20,608.00	-59.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			137,638.11	112,029.00	-18.6%
TOTAL, REVENUES			4,130,820.20	4,363,691.00	5.6%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Certificated Teachers' Salaries		1100	955,938.10	833,179.00	-12.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	179,263.75	192,692.00	7.5%
Other Certificated Salaries		1900	58,281.10	69,766.00	19.7%
TOTAL, CERTIFICATED SALARIES			1,193,482.95	1,095,637.00	-8.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	549,648.40	733,584.00	33.5%
Classified Support Salaries		2200	112,586.28	114,548.00	1.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	142,469.74	149,779.00	5.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			804,704.42	997,911.00	24.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	131,628.47	123,567.00	-6.1%
PERS		3201-3202	330,134.93	420,107.00	27.3%
OASDI/Medicare/Alternative		3301-3302	118,331.54	128,888.00	8.9%
Health and Welfare Benefits		3401-3402	115,164.11	208,648.00	81.2%
Unemployment Insurance		3501-3502	999.45	1,055.00	5.6%
Workers' Compensation		3601-3602	61,406.54	65,955.00	7.4%
OPEB, Allocated		3701-3702	30,557.53	30,727.00	0.6%
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			788,222.57	978,947.00	24.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	45,355.46	56,483.00	24.5%
Noncapitalized Equipment		4400	11,319.75	29,816.00	163.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			56,675.21	86,299.00	52.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	276,442.00	New
Travel and Conferences		5200	0.00	25,000.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	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	264,042.18	281,608.00	6.7%
Professional/Consulting Services and Operating Expenditures		5800	212,877.73	387,808.00	82.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			476,919.91	970,858.00	103.6%
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	251,553.38	0.00	-100.0%
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			251,553.38	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	264,646.31	279,400.00	5.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			264,646.31	279,400.00	5.6%
TOTAL, EXPENDITURES			3,836,204.75	4,409,052.00	14.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	134,774.00	134,774.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			134,774.00	134,774.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			134,774.00	134,774.00	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	354,334.00	0.00	-100.0%
3) Other State Revenue		8300-8599	3,638,848.09	4,251,662.00	16.8%
4) Other Local Revenue		8600-8799	137,638.11	112,029.00	-18.6%
5) TOTAL, REVENUES			4,130,820.20	4,363,691.00	5.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,625,398.51	3,379,685.00	28.7%
2) Instruction - Related Services	2000-2999		530,015.03	574,495.00	8.4%
3) Pupil Services	3000-3999		22,791.97	30,255.00	32.7%
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		264,646.31	279,400.00	5.6%
8) Plant Services	8000-8999		393,352.93	145,217.00	-63.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,836,204.75	4,409,052.00	14.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			294,615.45	(45,361.00)	-115.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	134,774.00	134,774.00	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			134,774.00	134,774.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			429,389.45	89,413.00	-79.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,283,841.78	1,713,231.23	33.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,283,841.78	1,713,231.23	33.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,283,841.78	1,713,231.23	33.4%
2) Ending Balance, June 30 (E + F1e)			1,713,231.23	1,802,644.23	5.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,713,231.23	1,802,644.23	5.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
6129	Early Education: Center-Based Reserve Account for Department of Social Services Programs	311,004.89	318,363.89
6130	Early Education: Center-Based Reserve Account	391,077.17	401,011.17
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	365,546.37	363,538.37
7810	Other Restricted State	132,551.90	132,551.90
9010	Other Restricted Local	513,050.90	587,178.90
Total, Restricted Balance		1,713,231.23	1,802,644.23

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,666,936.55	2,729,914.00	2.4%
3) Other State Revenue		8300-8599	3,770,213.79	3,766,923.00	-0.1%
4) Other Local Revenue		8600-8799	517,643.37	432,413.00	-16.5%
5) TOTAL, REVENUES			6,954,793.71	6,929,250.00	-0.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,107,080.28	2,411,228.00	14.4%
3) Employee Benefits		3000-3999	853,816.81	1,008,550.00	18.1%
4) Books and Supplies		4000-4999	2,838,644.28	3,474,452.00	22.4%
5) Services and Other Operating Expenditures		5000-5999	248,501.90	366,250.00	47.4%
6) Capital Outlay		6000-6999	322,407.36	150,000.00	-53.5%
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	225,750.98	263,399.00	16.7%
9) TOTAL, EXPENDITURES			6,596,201.61	7,673,879.00	16.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			358,592.10	(744,629.00)	-307.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	144,629.00	144,629.00	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			144,629.00	144,629.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			503,221.10	(600,000.00)	-219.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,449,767.02	7,952,988.12	6.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,449,767.02	7,952,988.12	6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,449,767.02	7,952,988.12	6.8%
2) Ending Balance, June 30 (E + F1e)			7,952,988.12	7,352,988.12	-7.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,007.90	0.00	-100.0%
Stores		9712	142,212.22	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	7,784,721.15	7,327,941.27	-5.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	25,046.85	25,046.85	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	7,261,131.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	25,046.85		
b) in Banks		9120	(16,379.47)		
c) in Revolving Cash Account		9130	1,007.90		
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	68,809.10		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	933,159.44		
4) Due from Grantor Government		9290	6,708.85		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	142,212.22		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			8,421,695.97		
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	238,206.87		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	230,500.98		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			468,707.85		
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)			7,952,988.12		
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,666,936.55	2,729,914.00	2.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,666,936.55	2,729,914.00	2.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,770,213.79	3,766,923.00	-0.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,770,213.79	3,766,923.00	-0.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	(442.38)	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	245,781.36	182,213.00	-25.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(20,701.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	293,005.39	250,200.00	-14.6%
TOTAL, OTHER LOCAL REVENUE			517,643.37	432,413.00	-16.5%
TOTAL, REVENUES			6,954,793.71	6,929,250.00	-0.4%
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	1,810,597.24	2,152,202.00	18.9%
Classified Supervisors' and Administrators' Salaries		2300	213,123.24	171,622.00	-19.5%
Clerical, Technical and Office Salaries		2400	83,359.80	87,404.00	4.9%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			2,107,080.28	2,411,228.00	14.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	467,424.72	574,044.00	22.8%
OASDI/Medicare/Alternative		3301-3302	157,516.68	177,313.00	12.6%
Health and Welfare Benefits		3401-3402	130,566.47	144,201.00	10.4%
Unemployment Insurance		3501-3502	1,053.48	1,191.00	13.1%
Workers' Compensation		3601-3602	65,017.12	74,906.00	15.2%
OPEB, Allocated		3701-3702	32,238.34	36,895.00	14.4%
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			853,816.81	1,008,550.00	18.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	281,640.88	262,000.00	-7.0%
Noncapitalized Equipment		4400	150,104.85	100,000.00	-33.4%
Food		4700	2,406,898.55	3,112,452.00	29.3%
TOTAL, BOOKS AND SUPPLIES			2,838,644.28	3,474,452.00	22.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,438.46	17,500.00	1,116.6%
Dues and Memberships		5300	2,312.00	0.00	-100.0%
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	33,706.47	40,000.00	18.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	75.14	750.00	898.1%
Professional/Consulting Services and Operating Expenditures		5800	208,987.08	305,000.00	45.9%
Communications		5900	1,982.75	3,000.00	51.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			248,501.90	366,250.00	47.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	150,654.19	0.00	-100.0%
Equipment		6400	171,753.17	150,000.00	-12.7%
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			322,407.36	150,000.00	-53.5%
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	225,750.98	263,399.00	16.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			225,750.98	263,399.00	16.7%
TOTAL, EXPENDITURES			6,596,201.61	7,673,879.00	16.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	144,629.00	144,629.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			144,629.00	144,629.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			144,629.00	144,629.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,666,936.55	2,729,914.00	2.4%
3) Other State Revenue		8300-8599	3,770,213.79	3,766,923.00	-0.1%
4) Other Local Revenue		8600-8799	517,643.37	432,413.00	-16.5%
5) TOTAL, REVENUES			6,954,793.71	6,929,250.00	-0.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		6,219,796.44	7,410,480.00	19.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		225,750.98	263,399.00	16.7%
8) Plant Services	8000-8999		150,654.19	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,596,201.61	7,673,879.00	16.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			358,592.10	(744,629.00)	-307.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	144,629.00	144,629.00	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			144,629.00	144,629.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			503,221.10	(600,000.00)	-219.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,449,767.02	7,952,988.12	6.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,449,767.02	7,952,988.12	6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,449,767.02	7,952,988.12	6.8%
2) Ending Balance, June 30 (E + F1e)			7,952,988.12	7,352,988.12	-7.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,007.90	0.00	-100.0%
Stores		9712	142,212.22	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	7,784,721.15	7,327,941.27	-5.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	25,046.85	25,046.85	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)	5,987,669.79	6,130,889.91
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	891,770.66	891,770.66
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	894,421.39	294,421.39
9010	Other Restricted Local	10,859.31	10,859.31
Total, Restricted Balance		7,784,721.15	7,327,941.27

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	500,000.00	500,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	80,029.53	78,261.00	-2.2%
5) TOTAL, REVENUES			580,029.53	578,261.00	-0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	201,495.59	500,000.00	148.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			201,495.59	500,000.00	148.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			378,533.94	78,261.00	-79.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			378,533.94	78,261.00	-79.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,172,356.31	2,550,890.25	17.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,172,356.31	2,550,890.25	17.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,172,356.31	2,550,890.25	17.4%
2) Ending Balance, June 30 (E + F1e)			2,550,890.25	2,629,151.25	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	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	2,550,890.25	2,629,151.25	3.1%
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	2,719,478.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	9,380.68		
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	23,526.84		
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			2,752,386.16		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	201,495.91		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			201,495.91		
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)			2,550,890.25		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	500,000.00	500,000.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			500,000.00	500,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	85,313.30	78,261.00	-8.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(5,283.77)	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			80,029.53	78,261.00	-2.2%
TOTAL, REVENUES			580,029.53	578,261.00	-0.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	201,495.59	500,000.00	148.1%
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			201,495.59	500,000.00	148.1%
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			201,495.59	500,000.00	148.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	500,000.00	500,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	80,029.53	78,261.00	-2.2%
5) TOTAL, REVENUES			580,029.53	578,261.00	-0.3%
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		201,495.59	500,000.00	148.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			201,495.59	500,000.00	148.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			378,533.94	78,261.00	-79.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			378,533.94	78,261.00	-79.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,172,356.31	2,550,890.25	17.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,172,356.31	2,550,890.25	17.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,172,356.31	2,550,890.25	17.4%
2) Ending Balance, June 30 (E + F1e)			2,550,890.25	2,629,151.25	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	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	2,550,890.25	2,629,151.25	3.1%
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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	779,878.62	677,031.00	-13.2%
5) TOTAL, REVENUES			779,878.62	677,031.00	-13.2%
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	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)			779,878.62	677,031.00	-13.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			779,878.62	677,031.00	-13.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,055,870.66	23,835,749.28	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,055,870.66	23,835,749.28	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,055,870.66	23,835,749.28	3.4%
2) Ending Balance, June 30 (E + F1e)			23,835,749.28	24,512,780.28	2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	18,220,970.91	18,931,722.28	3.9%
To cover 3 weeks payroll per BP 3100	0000	9760	*8,720,970.91*		
Set-aside for already negotiated compensation increase for all employees	0000	9760	*9,500,000.00*		
To cover 3 weeks payroll per BP 3100	0000	9760		*9,431,722.28*	
Set-aside for already negotiated compensation increase for all employees	0000	9760		*9,500,000.00*	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	5,614,778.37	5,581,058.00	-0.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	23,550,769.09		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	81,237.00		
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	203,743.19		
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			23,835,749.28		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			23,835,749.28		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	854,187.09	677,031.00	-20.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(74,308.47)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			779,878.62	677,031.00	-13.2%
TOTAL, REVENUES			779,878.62	677,031.00	-13.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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	779,878.62	677,031.00	-13.2%
5) TOTAL, REVENUES			779,878.62	677,031.00	-13.2%
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	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)			779,878.62	677,031.00	-13.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			779,878.62	677,031.00	-13.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,055,870.66	23,835,749.28	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,055,870.66	23,835,749.28	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,055,870.66	23,835,749.28	3.4%
2) Ending Balance, June 30 (E + F1e)			23,835,749.28	24,512,780.28	2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	18,220,970.91	18,931,722.28	3.9%
To cover 3 weeks payroll per BP 3100	0000	9760	*8,720,970.91*		
Set-aside for already negotiated compensation increase for all employees	0000	9760	*9,500,000.00*		
To cover 3 weeks payroll per BP 3100	0000	9760		*9,431,722.28*	
Set-aside for already negotiated compensation increase for all employees	0000	9760		*9,500,000.00*	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	5,614,778.37	5,581,058.00	-0.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,101,126.82	1,398,324.00	-33.4%
5) TOTAL, REVENUES			2,101,126.82	1,398,324.00	-33.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	754,702.57	730,361.00	-3.2%
3) Employee Benefits		3000-3999	309,814.77	319,705.00	3.2%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	543,208.40	100,000.00	-81.6%
6) Capital Outlay		6000-6999	54,752,647.77	13,409,728.00	-75.5%
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			56,360,373.51	14,559,794.00	-74.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(54,259,246.69)	(13,161,470.00)	-75.7%
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)			(54,259,246.69)	(13,161,470.00)	-75.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	93,329,108.92	39,069,862.23	-58.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			93,329,108.92	39,069,862.23	-58.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			93,329,108.92	39,069,862.23	-58.1%
2) Ending Balance, June 30 (E + F1e)			39,069,862.23	25,908,392.23	-33.7%
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	38,916,102.33	25,754,632.33	-33.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	153,759.90	153,759.90	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	44,575,301.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	153,759.90		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	436,427.31		
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			45,165,488.75		
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	6,095,626.52		
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			6,095,626.52		
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)			39,069,862.23		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,603,472.23	1,398,324.00	-46.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(502,569.49)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	224.08	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,101,126.82	1,398,324.00	-33.4%
TOTAL, REVENUES			2,101,126.82	1,398,324.00	-33.4%
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	574,661.05	545,732.00	-5.0%
Clerical, Technical and Office Salaries		2400	180,041.52	184,629.00	2.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			754,702.57	730,361.00	-3.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	168,871.89	177,365.00	5.0%
OASDI/Medicare/Alternative		3301-3302	55,370.56	52,952.00	-4.4%
Health and Welfare Benefits		3401-3402	50,672.66	54,840.00	8.2%
Unemployment Insurance		3501-3502	377.27	366.00	-3.0%
Workers' Compensation		3601-3602	22,975.43	23,007.00	0.1%
OPEB, Allocated		3701-3702	11,546.96	11,175.00	-3.2%
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			309,814.77	319,705.00	3.2%
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	253.63	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,575.00	0.00	-100.0%
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	537,379.77	100,000.00	-81.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			543,208.40	100,000.00	-81.6%
CAPITAL OUTLAY					
Land		6100	215,193.26	0.00	-100.0%
Land Improvements		6170	396,909.45	0.00	-100.0%
Buildings and Improvements of Buildings		6200	54,100,446.11	13,409,728.00	-75.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	40,098.95	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			54,752,647.77	13,409,728.00	-75.5%
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			56,360,373.51	14,559,794.00	-74.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,101,126.82	1,398,324.00	-33.4%
5) TOTAL, REVENUES			2,101,126.82	1,398,324.00	-33.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		56,360,373.51	14,559,794.00	-74.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			56,360,373.51	14,559,794.00	-74.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(54,259,246.69)	(13,161,470.00)	-75.7%
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)			(54,259,246.69)	(13,161,470.00)	-75.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	93,329,108.92	39,069,862.23	-58.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			93,329,108.92	39,069,862.23	-58.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			93,329,108.92	39,069,862.23	-58.1%
2) Ending Balance, June 30 (E + F1e)			39,069,862.23	25,908,392.23	-33.7%
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	38,916,102.33	25,754,632.33	-33.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	153,759.90	153,759.90	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	38,916,102.33	25,754,632.33
Total, Restricted Balance		38,916,102.33	25,754,632.33

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	3,031,008.40	2,304,071.00	-24.0%
5) TOTAL, REVENUES			3,031,008.40	2,304,071.00	-24.0%
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	927,359.13	0.00	-100.0%
6) Capital Outlay		6000-6999	903,291.58	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			1,830,650.71	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,200,357.69	2,304,071.00	91.9%
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)			1,200,357.69	2,304,071.00	91.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,026,570.12	10,226,927.81	13.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,026,570.12	10,226,927.81	13.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,026,570.12	10,226,927.81	13.3%
2) Ending Balance, June 30 (E + F1e)			10,226,927.81	12,530,998.81	22.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,192,898.11	12,496,969.11	22.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	34,029.70	34,029.70	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,865,279.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	34,029.70		
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	519,107.65		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			10,418,416.79		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	191,488.98		
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			191,488.98		
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)			10,226,927.81		
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	2,160,185.04	2,048,010.00	-5.2%
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	316,795.32	256,061.00	-19.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(47,425.64)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	601,453.68	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			3,031,008.40	2,304,071.00	-24.0%
TOTAL, REVENUES			3,031,008.40	2,304,071.00	-24.0%
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	847,315.52	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	80,043.61	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			927,359.13	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	54,290.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	849,001.58	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	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			903,291.58	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,830,650.71	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	3,031,008.40	2,304,071.00	-24.0%
5) TOTAL, REVENUES			3,031,008.40	2,304,071.00	-24.0%
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		18,043.61	0.00	-100.0%
8) Plant Services	8000-8999		1,812,607.10	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,830,650.71	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,200,357.69	2,304,071.00	91.9%
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)			1,200,357.69	2,304,071.00	91.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,026,570.12	10,226,927.81	13.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,026,570.12	10,226,927.81	13.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,026,570.12	10,226,927.81	13.3%
2) Ending Balance, June 30 (E + F1e)			10,226,927.81	12,530,998.81	22.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,192,898.11	12,496,969.11	22.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	34,029.70	34,029.70	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	10,192,898.11	12,496,969.11
Total, Restricted Balance		10,192,898.11	12,496,969.11

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	58,494.13	46,200.00	-21.0%
5) TOTAL, REVENUES			58,494.13	46,200.00	-21.0%
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	5,119.01	0.00	-100.0%
6) Capital Outlay		6000-6999	125,745.45	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			130,864.46	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(72,370.33)	46,200.00	-163.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(72,370.33)	46,200.00	-163.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,650,276.48	1,577,906.15	-4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,650,276.48	1,577,906.15	-4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,650,276.48	1,577,906.15	-4.4%
2) Ending Balance, June 30 (E + F1e)			1,577,906.15	1,624,106.15	2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,572,381.99	1,618,581.99	2.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,524.16	5,524.16	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	1,601,465.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	5,524.16		
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	24,817.49		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	95,975.66		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,727,782.58		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	149,876.43		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			149,876.43		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,577,906.15		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	64,040.54	46,200.00	-27.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(5,546.41)	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			58,494.13	46,200.00	-21.0%
TOTAL, REVENUES			58,494.13	46,200.00	-21.0%
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	5,119.01	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,119.01	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	125,745.45	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	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			125,745.45	0.00	-100.0%
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			130,864.46	0.00	-100.0%
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	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	58,494.13	46,200.00	-21.0%
5) TOTAL, REVENUES			58,494.13	46,200.00	-21.0%
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		130,864.46	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			130,864.46	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(72,370.33)	46,200.00	-163.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(72,370.33)	46,200.00	-163.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,650,276.48	1,577,906.15	-4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,650,276.48	1,577,906.15	-4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,650,276.48	1,577,906.15	-4.4%
2) Ending Balance, June 30 (E + F1e)			1,577,906.15	1,624,106.15	2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,572,381.99	1,618,581.99	2.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,524.16	5,524.16	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
7710	State School Facilities Projects	1,572,381.99	1,618,581.99
Total, Restricted Balance		1,572,381.99	1,618,581.99

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	8,488,425.04	1,168,067.00	-86.2%
5) TOTAL, REVENUES			8,488,425.04	1,168,067.00	-86.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	84,881.71	86,575.00	2.0%
3) Employee Benefits		3000-3999	33,584.43	34,229.00	1.9%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	39,031.45	45,000.00	15.3%
6) Capital Outlay		6000-6999	6,743,446.05	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,965,145.79	406,943.00	-79.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,866,089.43	572,747.00	-93.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(377,664.39)	595,320.00	-257.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,843.00	6,843.00	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			6,843.00	6,843.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(370,821.39)	602,163.00	-262.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,872,665.35	8,505,066.22	-4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,872,665.35	8,505,066.22	-4.1%
d) Other Restatements		9795	3,222.26	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,875,887.61	8,505,066.22	-4.2%
2) Ending Balance, June 30 (E + F1e)			8,505,066.22	9,107,229.22	7.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	307,387.14	307,387.14	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	8,197,679.08	8,799,842.08	7.3%
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	8,561,247.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	29,531.52		
b) in Banks		9120	(20,365.76)		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	197,729.88		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	772,214.88		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	146,493.15		
10) TOTAL, ASSETS			9,686,850.81		
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	1,053,920.70		
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			1,053,920.70		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	127,863.89		
2) TOTAL, DEFERRED INFLOWS			127,863.89		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			8,505,066.22		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	930,310.11	899,823.00	-3.3%
Interest		8660	317,681.06	268,244.00	-15.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(26,221.36)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	5,704,904.86	0.00	-100.0%
All Other Transfers In from All Others		8799	1,561,750.37	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			8,488,425.04	1,168,067.00	-86.2%
TOTAL, REVENUES			8,488,425.04	1,168,067.00	-86.2%
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	84,881.71	86,575.00	2.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			84,881.71	86,575.00	2.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	21,458.65	21,890.00	2.0%
OASDI/Medicare/Alternative		3301-3302	6,390.65	6,521.00	2.0%
Health and Welfare Benefits		3401-3402	1,720.20	1,721.00	0.0%
Unemployment Insurance		3501-3502	42.48	44.00	3.6%
Workers' Compensation		3601-3602	2,673.75	2,728.00	2.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OPEB, Allocated		3701-3702	1,298.70	1,325.00	2.0%
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			33,584.43	34,229.00	1.9%
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	39,031.45	45,000.00	15.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			39,031.45	45,000.00	15.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	14,279.27	0.00	-100.0%
Buildings and Improvements of Buildings		6200	6,729,166.78	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	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			6,743,446.05	0.00	-100.0%
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	1,561,750.37	0.00	-100.0%
Debt Service					
Debt Service - Interest		7438	130,395.42	125,943.00	-3.4%
Other Debt Service - Principal		7439	273,000.00	281,000.00	2.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,965,145.79	406,943.00	-79.3%
TOTAL, EXPENDITURES			8,866,089.43	572,747.00	-93.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	6,843.00	6,843.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,843.00	6,843.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,843.00	6,843.00	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	8,488,425.04	1,168,067.00	-86.2%
5) TOTAL, REVENUES			8,488,425.04	1,168,067.00	-86.2%
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		6,900,943.64	165,804.00	-97.6%
9) Other Outgo	9000-9999	Except 7600-7699	1,965,145.79	406,943.00	-79.3%
10) TOTAL, EXPENDITURES			8,866,089.43	572,747.00	-93.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(377,664.39)	595,320.00	-257.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,843.00	6,843.00	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			6,843.00	6,843.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(370,821.39)	602,163.00	-262.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,872,665.35	8,505,066.22	-4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,872,665.35	8,505,066.22	-4.1%
d) Other Restatements		9795	3,222.26	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,875,887.61	8,505,066.22	-4.2%
2) Ending Balance, June 30 (E + F1e)			8,505,066.22	9,107,229.22	7.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	307,387.14	307,387.14	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	8,197,679.08	8,799,842.08	7.3%
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	307,387.14	307,387.14
Total, Restricted Balance		307,387.14	307,387.14

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	112,107.47	109,300.00	-2.5%
4) Other Local Revenue		8600-8799	27,645,407.98	27,963,376.00	1.2%
5) TOTAL, REVENUES			27,757,515.45	28,072,676.00	1.1%
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	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	31,649,470.00	27,888,751.00	-11.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			31,649,470.00	27,888,751.00	-11.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,891,954.55)	183,925.00	-104.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,891,954.55)	183,925.00	-104.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,082,727.63	23,190,773.08	-14.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,082,727.63	23,190,773.08	-14.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,082,727.63	23,190,773.08	-14.4%
2) Ending Balance, June 30 (E + F1e)			23,190,773.08	23,374,698.08	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	23,190,773.08	23,374,698.08	0.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	22,949,348.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	79,162.44		
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	162,262.00		
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			23,190,773.08		
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)			23,190,773.08		
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	112,107.47	109,300.00	-2.5%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			112,107.47	109,300.00	-2.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	26,786,121.93	25,401,576.00	-5.2%
Unsecured Roll		8612	936,192.44	1,338,100.00	42.9%
Prior Years' Taxes		8613	(835,176.44)	83,900.00	-110.0%
Supplemental Taxes		8614	365,794.16	600,200.00	64.1%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	495,882.78	539,600.00	8.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(103,406.89)	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			27,645,407.98	27,963,376.00	1.2%
TOTAL, REVENUES			27,757,515.45	28,072,676.00	1.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	14,703,780.80	11,124,343.00	-24.3%
Bond Interest and Other Service Charges		7434	16,945,689.20	16,764,408.00	-1.1%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			31,649,470.00	27,888,751.00	-11.9%
TOTAL, EXPENDITURES			31,649,470.00	27,888,751.00	-11.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	112,107.47	109,300.00	-2.5%
4) Other Local Revenue		8600-8799	27,645,407.98	27,963,376.00	1.2%
5) TOTAL, REVENUES			27,757,515.45	28,072,676.00	1.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	31,649,470.00	27,888,751.00	-11.9%
10) TOTAL, EXPENDITURES			31,649,470.00	27,888,751.00	-11.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(3,891,954.55)	183,925.00	-104.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,891,954.55)	183,925.00	-104.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,082,727.63	23,190,773.08	-14.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,082,727.63	23,190,773.08	-14.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,082,727.63	23,190,773.08	-14.4%
2) Ending Balance, June 30 (E + F1e)			23,190,773.08	23,374,698.08	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	23,190,773.08	23,374,698.08	0.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	23,190,773.08	23,374,698.08
Total, Restricted Balance		23,190,773.08	23,374,698.08

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	13,877.21	9,531.00	-31.3%
5) TOTAL, REVENUES			13,877.21	9,531.00	-31.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	21,500.00	20,500.00	-4.7%
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			21,500.00	20,500.00	-4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,622.79)	(10,969.00)	43.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(7,622.79)	(10,969.00)	43.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	339,019.32	331,396.53	-2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			339,019.32	331,396.53	-2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			339,019.32	331,396.53	-2.2%
2) Ending Net Position, June 30 (E + F1e)			331,396.53	320,427.53	-3.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	331,396.53	320,427.53	-3.3%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	327,319.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,129.07		
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	2,947.66		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) 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			331,396.53		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) 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			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			331,396.53		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	12,534.75	9,531.00	-24.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,157.54)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	2,500.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			13,877.21	9,531.00	-31.3%
TOTAL, REVENUES			13,877.21	9,531.00	-31.3%
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	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	21,500.00	20,500.00	-4.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			21,500.00	20,500.00	-4.7%
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			21,500.00	20,500.00	-4.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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 + 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	13,877.21	9,531.00	-31.3%
5) TOTAL, REVENUES			13,877.21	9,531.00	-31.3%
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		21,500.00	20,500.00	-4.7%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			21,500.00	20,500.00	-4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(7,622.79)	(10,969.00)	43.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(7,622.79)	(10,969.00)	43.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	339,019.32	331,396.53	-2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			339,019.32	331,396.53	-2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			339,019.32	331,396.53	-2.2%
2) Ending Net Position, June 30 (E + F1e)			331,396.53	320,427.53	-3.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	331,396.53	320,427.53	-3.3%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	8,898.08	8,898.08	8,898.08	8,898.08	8,898.08	8,898.08
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)	8,898.08	8,898.08	8,898.08	8,898.08	8,898.08	8,898.08
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	8,898.08	8,898.08	8,898.08	8,898.08	8,898.08	8,898.08
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	5,825,026.00		5,825,026.00			5,825,026.00
Work in Progress	37,855,033.00		37,855,033.00	53,125,733.00	18,896,539.00	72,084,227.00
Total capital assets not being depreciated	43,680,059.00	0.00	43,680,059.00	53,125,733.00	18,896,539.00	77,909,253.00
Capital assets being depreciated:						
Land Improvements	10,951,346.00		10,951,346.00	391,970.00		11,343,316.00
Buildings	336,850,229.00		336,850,229.00	19,628,073.00		356,478,302.00
Equipment	6,659,069.00		6,659,069.00	1,905,877.00		8,564,946.00
Total capital assets being depreciated	354,460,644.00	0.00	354,460,644.00	21,925,920.00	0.00	376,386,564.00
Accumulated Depreciation for:						
Land Improvements	(5,514,944.00)		(5,514,944.00)	(424,963.00)		(5,939,907.00)
Buildings	(141,421,415.00)		(141,421,415.00)	(15,127,183.00)		(156,548,598.00)
Equipment	(3,921,893.00)		(3,921,893.00)	(315,098.00)		(4,236,991.00)
Total accumulated depreciation	(150,858,252.00)	0.00	(150,858,252.00)	(15,867,244.00)	0.00	(166,725,496.00)
Total capital assets being depreciated, net excluding lease and subscription assets	203,602,392.00	0.00	203,602,392.00	6,058,676.00	0.00	209,661,068.00
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	247,282,451.00	0.00	247,282,451.00	59,184,409.00	18,896,539.00	287,570,321.00
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

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

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	Title I	SPED IDEA Local Assistance	SPED IDEA Local Assistance - Private	SPED IDEA Preschool, Part B Sec 619	SPED Early Intervention	Carl Perkins	Title II, Teacher Quality
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	3310	3311	3315	3385	3550	4035
REVENUE OBJECT	8290	8181	8181	8181	8182/8590	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	119,794.37	0.00		.47			74,897.16
2. a. Current Year Award	1,090,210.00	2,177,492.00		66,755.00	93,284.00	59,790.00	197,010.00
b. Transferability (ESSA)		(32,063.00)	32,063.00				
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,090,210.00	2,145,429.00	32,063.00	66,755.00	93,284.00	59,790.00	197,010.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	1,210,004.37	2,145,429.00	32,063.00	66,755.47	93,284.00	59,790.00	271,907.16
REVENUES							
5. Unearned Revenue Deferred from Prior Year	119,794.37			.47			71,063.16
6. Cash Received in Current Year	879,068.00				46,642.00		167,209.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	998,862.37	0.00	0.00	.47	46,642.00	0.00	238,272.16
EXPENDITURES							
9. Donor-Authorized Expenditures	1,130,536.61	2,145,429.00		66,755.47	93,284.00	58,338.42	271,706.18
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,130,536.61	2,145,429.00	0.00	66,755.47	93,284.00	58,338.42	271,706.18
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(131,674.24)	(2,145,429.00)	0.00	(66,755.00)	(46,642.00)	(58,338.42)	(33,434.02)

Description	001	002	003	004	005	006	007
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	137,855.24	2,145,429.00		66,755.00	46,642.00	58,338.42	33,434.02
14. Unused Grant Award Calculation (line 4 minus line 9)	79,467.76	0.00	32,063.00	0.00	0.00	1,451.58	200.98
15. If Carryover is allowed, enter line 14 amount here	79,467.76		32,063.00				200.98
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,136,717.61	2,145,429.00	0.00	66,755.47	93,284.00	58,338.42	271,706.18

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	Title IV, Pt A Std Support & Acad Enrich	Title III, Imm	Title III, LEP	Fd 11 - WIOA	Fd 11 - WIOA	Fd 11 - WIOA	Fd 13 - 5467 Local Foods
FEDERAL CATALOG NUMBER							
RESOURCE CODE	4127	4201	4203	3905	3913	3926	5467
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8520
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	82,687.01	0.00	29,956.30				
2. a. Current Year Award	86,261.00	35,526.00	101,523.00	259,694.00	25,675.00	15,500.00	6,708.85
b. Transferability (ESSA)							
c. Other Adjustments	434.99		516.70				
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	86,695.99	35,526.00	102,039.70	259,694.00	25,675.00	15,500.00	6,708.85
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	169,383.00	35,526.00	131,996.00	259,694.00	25,675.00	15,500.00	6,708.85
REVENUES							
5. Unearned Revenue Deferred from Prior Year	26,449.01		12,095.30				
6. Cash Received in Current Year	84,525.00	17,764.00	79,324.00	181,009.00	19,255.00	11,624.31	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	110,974.01	17,764.00	91,419.30	181,009.00	19,255.00	11,624.31	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	130,772.52	6,469.68	96,867.39	259,694.00	25,674.00	15,499.31	6,708.85
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	130,772.52	6,469.68	96,867.39	259,694.00	25,674.00	15,499.31	6,708.85
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(19,798.51)	11,294.32	(5,448.09)	(78,685.00)	(6,419.00)	(3,875.00)	(6,708.85)

Description	008	009	010	011	012	013	014
a. Unearned Revenue		11,294.32					
b. Accounts Payable							
c. Accounts Receivable	19,798.51		5,448.09	78,685.00	6,419.00	3,875.00	6,708.67
14. Unused Grant Award Calculation (line 4 minus line 9)	38,610.48	29,056.32	35,128.61	0.00	1.00	.69	0.00
15. If Carryover is allowed, enter line 14 amount here	38,610.48	29,056.32	35,128.61		0.00		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	130,772.52	6,469.68	96,867.39	259,694.00	25,674.00	15,499.31	6,708.67

Description	
FEDERAL PROGRAM NAME	TOTAL
FEDERAL CATALOG NUMBER	
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	307,335.31
2. a. Current Year Award	4,215,428.85
b. Transferability (ESSA)	0.00
c. Other Adjustments	951.69
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	4,216,380.54
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	4,523,715.85
REVENUES	
5. Unearned Revenue Deferred from Prior Year	229,402.31
6. Cash Received in Current Year	1,486,420.31
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	1,715,822.62
EXPENDITURES	
9. Donor-Authorized Expenditures	4,307,735.43
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	4,307,735.43
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(2,591,912.81)
a. Unearned Revenue	11,294.32

Description	
b. Accounts Payable	0.00
c. Accounts Receivable	2,609,387.95
14. Unused Grant Award Calculation (line 4 minus line 9)	215,980.42
15. If Carryover is allowed, enter line 14 amount here	214,527.15
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,313,916.25

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	After School Education and Safety	Universal Prekinder (UPK) Planning & Implementation Grant	National Board for Professional Teaching Standard	Career Tech Ed Incentive Grant 23/24	Career Tech Ed Incentive Grant 24/25	Strong Workforce Program Biotech Round 7	SPED infant 24/25
RESOURCE CODE	6010	6053	6271	6387	6387	6388	6515
REVENUE OBJECT	8590	8590	8590				
LOCAL DESCRIPTION (if any)				Code year 4	Code year 5	Ends 06/30/27	GAN received in 25/26
AWARD							
1. Prior Year Carryover		27,229.72		103,270.85		244,319.70	
2. a. Current Year Award	743,128.59		5,000.00		466,635.00		4,894.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	743,128.59	0.00	5,000.00	0.00	466,635.00	0.00	4,894.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	743,128.59	27,229.72	5,000.00	103,270.85	466,635.00	244,319.70	4,894.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		27,229.72		103,270.85		166,364.70	
6. Cash Received in Current Year	668,816.43		5,000.00		466,635.00		
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	668,816.43	27,229.72	5,000.00	103,270.85	466,635.00	166,364.70	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	743,128.59	27,229.72	5,000.00	103,270.85	282,753.41	78,972.52	4,894.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	743,128.59	27,229.72	5,000.00	103,270.85	282,753.41	78,972.52	4,894.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(74,312.16)	0.00	0.00	0.00	183,881.59	87,392.18	(4,894.00)
a. Unearned Revenue					183,881.59	87,392.18	

Description	001	002	003	004	005	006	007
b. Accounts Payable							
c. Accounts Receivable	74,312.16						4,894.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	183,881.59	165,347.18	0.00
15. If Carryover is allowed, enter line 14 amount here					183,881.59	87,392.18	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	743,128.59	27,229.72	5,000.00	103,270.85	282,753.41	78,972.52	4,894.00

Description	008	009	010	
STATE PROGRAM NAME	SPED Workability	Fd 12 General Child Care and Dev (CCTR)	Fd 12 General Child Care and Dev (CCTR)	TOTAL
RESOURCE CODE	6520	5025	5160	
REVENUE OBJECT	8590			
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Carryover				374,820.27
2. a. Current Year Award	76,920.00	325,386.00	28,948.00	1,650,911.59
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	76,920.00	325,386.00	28,948.00	1,650,911.59
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	76,920.00	325,386.00	28,948.00	2,025,731.86
REVENUES				
5. Unearned Revenue Deferred from Prior Year				296,865.27
6. Cash Received in Current Year	23,406.59	325,386.00	28,948.00	1,518,192.02
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	23,406.59	325,386.00	28,948.00	1,815,057.29
EXPENDITURES				
9. Donor-Authorized Expenditures	74,863.83	325,386.00	28,948.00	1,674,446.92
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	74,863.83	325,386.00	28,948.00	1,674,446.92
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(51,457.24)	0.00	0.00	140,610.37
a. Unearned Revenue				271,273.77
b. Accounts Payable				0.00
c. Accounts Receivable	51,457.24			130,663.40

Description	008	009	010	
14. Unused Grant Award Calculation (line 4 minus line 9)	2,056.17	0.00	0.00	351,284.94
15. If Carryover is allowed, enter line 14 amount here				271,273.77
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	74,863.83	325,386.00	28,948.00	1,674,446.92

Description	001	002	
LOCAL PROGRAM NAME	PTA	Early Education Teacher Development	TOTAL
RESOURCE CODE	9046	9204	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carryover	257,347.13	68,593.13	325,940.26
2. a. Current Year Award	886,678.58		886,678.58
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	886,678.58	0.00	886,678.58
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,144,025.71	68,593.13	1,212,618.84
REVENUES			
5. Unearned Revenue Deferred from Prior Year	257,347.13		257,347.13
6. Cash Received in Current Year	832,568.89	26,946.57	859,515.46
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	1,089,916.02	26,946.57	1,116,862.59
EXPENDITURES			
9. Donor-Authorized Expenditures	932,105.46	68,593.13	1,000,698.59
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	932,105.46	68,593.13	1,000,698.59
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	157,810.56	(41,646.56)	116,164.00
a. Unearned Revenue	221,805.52		221,805.52
b. Accounts Payable			0.00
c. Accounts Receivable	63,994.96	41,646.56	105,641.52

Description	001	002	
14. Unused Grant Award Calculation (line 4 minus line 9)	211,920.25	0.00	211,920.25
15. If Carryover is allowed, enter line 14 amount here			0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	932,105.46	68,593.13	1,000,698.59

Description	001	002	003	
FEDERAL PROGRAM NAME	CNIPS	CACFP	Supply Chain Assistance (SCA) Funds	**TOTAL**
FEDERAL CATALOG NUMBER				
RESOURCE CODE	5310	5320	5466	
REVENUE OBJECT				
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted Ending Balance	5,780,233.18	718,505.29	894,421.39	7,393,159.86
2. a. Current Year Award	6,425,824.93	687,589.93		7,113,414.86
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	6,425,824.93	687,589.93	0.00	7,113,414.86
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	12,206,058.11	1,406,095.22	894,421.39	14,506,574.72
REVENUES				
5. Cash Received in Current Year	5,581,374.14	598,881.28		6,180,255.42
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	844,450.79	88,708.65	0.00	933,159.44
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	844,450.79	88,708.65	0.00	933,159.44
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	6,425,824.93	687,589.93	0.00	7,113,414.86
EXPENDITURES				
10. Donor-Authorized Expenditures	6,075,168.20	514,324.56		6,589,492.76
11. Non Donor-Authorized Expenditures				0.00

Description	001	002	003	
12. Total Expenditures (line 10 plus line 11)	6,075,168.20	514,324.56	0.00	6,589,492.76
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	6,130,889.91	891,770.66	894,421.39	7,917,081.96

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	Expanded Learning Opportunities Program	Student Support & PD Discretionary BG (SSPDBG)	Educator Effectiveness	Lottery-Prop 20	Anti-Bias Education Grant	SPED Apportionment	SPED Individuals with Exceptional Needs (Infant program)
RESOURCE CODE	2600	6019	6266	6300	6318	6500/6544/6545	6510
REVENUE OBJECT	8590	8590	8590	8560	8590		8311
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	1,729,630.74		599,329.16	1,826,586.94	5,492.12		111,006.08
2. a. Current Year Award	2,778,859.00	2,756,600.00		804,162.69		10,582,475.60	474,204.00
b. Other Adjustments	2.00			13,430.46		1.00	
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,778,861.00	2,756,600.00	0.00	817,593.15	0.00	10,582,476.60	474,204.00
3. Required Matching Funds/Other						32,015,915.08	
4. Total Available Award (sum lines 1, 2c, & 3)	4,508,491.74	2,756,600.00	599,329.16	2,644,180.09	5,492.12	42,598,391.68	585,210.08
REVENUES							
5. Cash Received in Current Year	2,470,419.00	2,756,600.00		492,022.41		9,549,196.60	432,096.00
6. Amounts Included in Line 5 for Prior Year Adjustments				13,430.46			
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	308,442.00	0.00	0.00	312,140.28	0.00	1,033,280.00	42,108.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	308,442.00	0.00	0.00	312,140.28	0.00	1,033,280.00	42,108.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	2,778,861.00	2,756,600.00	0.00	804,162.69	0.00	10,582,476.60	474,204.00
EXPENDITURES							
10. Donor-Authorized Expenditures	2,554,196.85		599,329.16	499,967.39	5,492.12	37,279,843.68	439,781.11
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	2,554,196.85	0.00	599,329.16	499,967.39	5,492.12	37,279,843.68	439,781.11
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,954,294.89	2,756,600.00	0.00	2,144,212.70	0.00	5,318,548.00	145,428.97

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	SPED State Mental Health Related Services	SPED Early Intervention Preschool Grant	Art, Music, & Instructional Materials DBG	Prop 28 Arts & Music	Prop 28 Arts & Music	Prop 28 Arts & Music	Kitchen Infrastructure & Training Funds 2022 KIT
RESOURCE CODE	6546	6547	6762	6770	6770	6770	7032
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8520
LOCAL DESCRIPTION (if any)				Grant year 25/26	Grant year 24/25	Grant year 23/24	
AWARD							
1. Prior Year Restricted Ending Balance			5,331,259.00		764,602.70	199,687.42	303,806.75
2. a. Current Year Award	759,487.00	402,712.00		1,451,856.00			
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	759,487.00	402,712.00	0.00	1,451,856.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	759,487.00	402,712.00	5,331,259.00	1,451,856.00	764,602.70	199,687.42	303,806.75
REVENUES							
5. Cash Received in Current Year	687,360.00	361,955.00		1,321,060.00			
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	72,127.00	40,757.00	0.00	130,796.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	72,127.00	40,757.00	0.00	130,796.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	759,487.00	402,712.00	0.00	1,451,856.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	759,487.00	402,712.00	5,331,259.00	481,335.04	506,313.15	178,024.42	215,110.05
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

Description	008	009	010	011	012	013	014
(line 10 plus line 11)	759,487.00	402,712.00	5,331,259.00	481,335.04	506,313.15	178,024.42	215,110.05
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	970,520.96	258,289.55	21,663.00	88,696.70

Description	015	016	017	018	019	020	021
STATE PROGRAM NAME	Kitchen Infrastructure & Training Funds 2025 KIT	CA Learning Communities for School Success Prog (LCSSP)	Classified EE PD BG	College/Career Access Pathways	SB117 Covid 19	Equity Multiplier	A-G Access/Success Grant
RESOURCE CODE	7041	7085	7311	7339	7388	7399	7412
REVENUE OBJECT	8520	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance		13,297.00	39,466.65	55,524.94	156,836.00	112,685.00	168,064.08
2. a. Current Year Award	474,441.10					124,549.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	474,441.10	0.00	0.00	0.00	0.00	124,549.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	474,441.10	13,297.00	39,466.65	55,524.94	156,836.00	237,234.00	168,064.08
REVENUES							
5. Cash Received in Current Year	237,220.55					99,640.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	237,220.55	0.00	0.00	0.00	0.00	24,909.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	237,220.55	0.00	0.00	0.00	0.00	24,909.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	474,441.10	0.00	0.00	0.00	0.00	124,549.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures		13,297.00	21,620.00	45,131.75		112,685.00	168,064.08
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

Description	015	016	017	018	019	020	021
(line 10 plus line 11)	0.00	13,297.00	21,620.00	45,131.75	0.00	112,685.00	168,064.08
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	474,441.10	0.00	17,846.65	10,393.19	156,836.00	124,549.00	0.00

Description	022	023	024	025	
STATE PROGRAM NAME	Learning Recovery Emergency BG	Ethnic Studies BG	Literacy Screenings	Restricted Maintenance Account (RMA)	TOTAL
RESOURCE CODE	7435	7810	7812	8150	
REVENUE OBJECT	8590	8590	8590	8980	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Restricted Ending Balance		70,931.86	38,865.00	2,642,420.18	14,169,491.62
2. a. Current Year Award	284,911.00		66,868.00		20,961,125.39
b. Other Adjustments					13,433.46
c. Adj Curr Yr Award (sum lines 2a & 2b)	284,911.00	0.00	66,868.00	0.00	20,974,558.85
3. Required Matching Funds/Other				6,592,023.00	38,607,938.08
4. Total Available Award (sum lines 1, 2c, & 3)	284,911.00	70,931.86	105,733.00	9,234,443.18	73,751,988.55
REVENUES					
5. Cash Received in Current Year	284,911.00		66,868.00		18,759,348.56
6. Amounts Included in Line 5 for Prior Year Adjustments					13,430.46
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	2,201,779.83
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	2,201,779.83
8. Contributed Matching Funds				6,592,023.00	6,592,023.00
9. Total Available (sum lines 5, 7c, & 8)	284,911.00	0.00	66,868.00	6,592,023.00	27,553,151.39
EXPENDITURES					
10. Donor-Authorized Expenditures		67.72	10,884.96	6,659,519.49	56,284,120.97
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures					

Description	022	023	024	025	
(line 10 plus line 11)	0.00	67.72	10,884.96	6,659,519.49	56,284,120.97
RESTRICTED ENDING BALANCE					
13. Current Year					
(line 4 minus line 10)	284,911.00	70,864.14	94,848.04	2,574,923.69	17,467,867.58

Description	001	
LOCAL PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00
EXPENDITURES		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00

Description	001	
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	0.00

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	72,318,577.62	301	0.00	303	72,318,577.62	305	2,060,319.36		307	70,258,258.26	309
2000 - Classified Salaries	24,628,485.50	311	230,105.02	313	24,398,380.48	315	654,487.78		317	23,743,892.70	319
3000 - Employee Benefits	40,296,849.93	321	1,596,117.06	323	38,700,732.87	325	933,707.12		327	37,767,025.75	329
4000 - Books, Supplies Equip Replace. (6500)	5,030,041.37	331	31,853.03	333	4,998,188.34	335	257,272.26		337	4,740,916.08	339
5000 - Services. . . & 7300 - Indirect Costs	34,387,797.88	341	175,250.12	343	34,212,547.76	345	14,859,334.99		347	19,353,212.77	349
				TOTAL	174,628,427.07	365			TOTAL	155,863,305.56	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	58,257,126.96	375
2. Salaries of Instructional Aides Per EC 41011.	2100	4,464,226.01	380
3. STRS.	3101 & 3102	14,825,075.97	382
4. PERS.	3201 & 3202	1,962,388.20	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,428,216.57	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	4,687,134.02	385
7. Unemployment Insurance.	3501 & 3502	31,674.99	390
8. Workers' Compensation Insurance.	3601 & 3602	1,990,627.72	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		87,646,470.44	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		87,646,470.44	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.		56.23%	
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)	56.23%	
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)	155,863,305.56	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	367,765,201.00		367,765,201.00	3,951,984.00	22,796,481.00	348,920,704.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	4,293,000.00		4,293,000.00		273,000.00	4,020,000.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	114,038,228.00		114,038,228.00	1.00		114,038,229.00	
Total/Net OPEB Liability	20,480,801.00		20,480,801.00	3,136,163.00	1,501,215.00	22,115,749.00	
Compensated Absences Payable	243,968.00		243,968.00	6,214.00		250,182.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	506,821,198.00	0.00	506,821,198.00	7,094,362.00	24,570,696.00	489,344,864.00	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	179,997,631.64
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,906,875.27
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	38,034.97
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	1,582,849.34
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	1,354,044.00
5. Interfund Transfers Out	All	9300	7600-7629	381,803.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				3,356,731.31
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				172,734,025.06

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)	8,898.08
B. Expenditures per ADA (Line I.E divided by Line II.A)	19,412.51

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.)	160,872,225.66	18,291.87
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)	160,872,225.66	18,291.87
B. Required effort (Line A.2 times 90%)	144,785,003.09	16,462.68
C. Current year expenditures (Line I.E and Line II.B)	172,734,025.06	19,412.51
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)	79,663,537.70		79,663,537.70			85,692,684.54
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	8,804.74		8,804.74			8,898.08
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)	8,898.08		8,898.08	8,898.08		8,898.08
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			8,898.08			8,898.08
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)	159,371.19		159,371.19	158,175.00		158,175.00
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)	29,685,032.01		29,685,032.01	29,320,308.00		29,320,308.00
5. Unsecured Roll Taxes (Object 8042)	2,060,880.73		2,060,880.73	2,495,876.00		2,495,876.00
6. Prior Years' Taxes (Object 8043)	(588,881.63)		(588,881.63)	(371,688.00)		(371,688.00)
7. Supplemental Taxes (Object 8044)	638,643.95		638,643.95	555,471.00		555,471.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	16,769,180.73		16,769,180.73	17,721,761.00		17,721,761.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	6,820,218.14		6,820,218.14	6,432,189.00		6,432,189.00
12. Parcel Taxes (Object 8621)	23,921,127.27		23,921,127.27	24,044,715.00		24,044,715.00
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)	79,465,572.39	0.00	79,465,572.39	80,356,807.00	0.00	80,356,807.00
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)	79,465,572.39	0.00	79,465,572.39	80,356,807.00	0.00	80,356,807.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	6,592,023.00		6,592,023.00	6,255,144.00		6,255,144.00
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)	6,592,023.00	0.00	6,592,023.00	6,255,144.00	0.00	6,255,144.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	63,682,459.00		63,682,459.00	66,310,076.00		66,310,076.00
25. LCFF State Aid - Prior Years (Object 8019)	(6,359.00)		(6,359.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	63,676,100.00	0.00	63,676,100.00	66,310,076.00	0.00	66,310,076.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	178,390,812.10		178,390,812.10	171,570,662.00		171,570,662.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	2,356,180.13		2,356,180.13	1,484,096.00		1,484,096.00

	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)			79,663,537.70			85,692,684.54
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0106			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			85,692,684.54			89,934,472.42
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			79,465,572.39			80,356,807.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			1,067,769.60			1,067,769.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			12,819,135.15			15,832,809.42
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			12,819,135.15			15,832,809.42
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			1,235,208.05			839,305.70
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			80,700,780.44			81,196,112.70
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)			11,583,927.10			14,993,503.72
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			80,700,780.44			
b. State Subventions (Line D8)			11,583,927.10			
c. Less: Excluded Appropriations (Line C23)			6,592,023.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			85,692,684.54			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY		**2025-26 Actual**			**2026-27 Budget**	
11. Adjusted Appropriations Limit (Lines D4 plus D10)			85,692,684.54			89,934,472.42
12. Appropriations Subject to the Limit (Line D9d)			85,692,684.54			

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

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

Steve Chonel	schonel@alamedaunified.org	510-337-7082
Gann Contact Person	Contact Email Address	Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 5,491,860.33
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) — 130,268,701.65

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) — 4.22%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. — 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 6,483,401.64
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 2,486,151.72

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	117,388.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	738,479.75
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	9,825,421.11
9. Carry-Forward Adjustment (Part IV, Line F)	(2,745,559.69)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,079,861.41
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	102,094,376.25
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	18,186,486.70
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	15,364,646.39
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,929,825.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	38,091.18
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,639,543.95
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)	18,397.00
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)	32,846.55
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)	16,761,040.33
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	703,503.03
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,389,590.03
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,320,005.06
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,641,144.72
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)	165,119,496.19
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)	5.95%
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)	4.29%

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)	9,825,421.11
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	803,698.39
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.10%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.10%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.10%) times Part III, Line B19); zero if positive	(2,745,559.69)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(2,745,559.69)
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:	4.29%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-1372779.85) is applied to the current year calculation and the remainder ($-1372779.84) is deferred to one or more future years:	5.12%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-915186.56) is applied to the current year calculation and the remainder ($-1830373.13) is deferred to one or more future years:	5.40%
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)	(2,745,559.69)

Approved indirect cost rate:	8.10%
Highest rate used in any program:	8.10%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	1,115,894.62	90,387.46	8.10%
01	3010	1,045,824.80	84,711.81	8.10%
01	3310	1,984,670.67	160,758.33	8.10%
01	3315	61,753.44	5,002.03	8.10%
01	3385	86,294.17	6,989.83	8.10%
01	3550	55,560.40	2,778.02	5.00%
01	4035	251,347.07	20,359.11	8.10%
01	4127	120,973.65	9,798.87	8.10%
01	4201	5,984.90	484.78	8.10%
01	4203	89,609.06	7,258.33	8.10%
01	6010	218,920.49	10,946.03	5.00%
01	6053	18,222.36	1,476.01	8.10%
01	6266	554,421.05	44,908.11	8.10%
01	6271	4,999.99	.01	0.00%
01	6318	5,080.59	411.53	8.10%
01	6387	357,100.22	28,925.04	8.10%
01	6388	75,935.12	3,037.40	4.00%
01	6500	27,143,862.97	2,198,659.05	8.10%
01	6510	100,297.70	8,124.11	8.10%
01	6515	4,527.29	366.71	8.10%
01	6520	69,254.24	5,609.59	8.10%
01	6546	702,578.17	56,908.83	8.10%
01	6547	372,536.54	30,175.46	8.10%
01	6762	3,712,647.72	300,724.47	8.10%
01	6770	1,154,131.22	11,541.39	1.00%
01	7085	12,300.65	996.35	8.10%
01	7311	20,000.00	1,620.00	8.10%
01	7339	41,750.00	3,381.75	8.10%
01	7399	104,241.44	8,443.56	8.10%
01	7412	155,470.93	12,593.15	8.10%
01	7810	10,131.99	820.69	8.10%
01	8150	5,687,791.13	460,711.08	8.10%
01	9010	3,414,710.31	7,734.90	0.23%
11	6391	1,026,293.71	51,314.69	5.00%
12	5025	301,004.63	24,381.37	8.10%
12	5160	26,778.91	2,169.09	8.10%
12	6040	12,813.14	1,037.86	8.10%
12	6105	2,926,641.94	237,057.99	8.10%

13	5310	3,363,719.62	208,550.62	6.20%
13	5320	277,425.10	17,200.36	6.20%

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	1,775,816.50		1,840,017.40	3,615,833.90
2. State Lottery Revenue	8560	1,809,920.93		804,162.69	2,614,083.62
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		3,585,737.43	0.00	2,644,180.09	6,229,917.52
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,046,544.36		0.00	2,046,544.36
2. Classified Salaries	2000-2999	504,144.86		0.00	504,144.86
3. Employee Benefits	3000-3999	899,276.65		0.00	899,276.65
4. Books and Supplies	4000-4999	35,843.13		187,650.79	223,493.92
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			2,000.00	2,000.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			310,316.60	310,316.60
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)		3,485,809.00	0.00	499,967.39	3,985,776.39
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	99,928.43	0.00	2,144,212.70	2,244,141.13

D. COMMENTS:

Due to purchase of licenses.

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)		2,071,038.66	1,669,025.57	11,176,959.46	4,866,124.02	17,588,108.05	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12	392.56	392.56	392.56	392.56	362.76		
3100	Alternative Schools							
3200	Continuation Schools	4.20	4.20	4.20	4.20	8.60		
3300	Independent Study Centers	3.00	3.00	3.00	3.00	1.50		
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Career Technical Education	5.00	5.00	5.00	5.00	7.40		
4110	Regular Education, Adult							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual							
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)	81.20	81.20	81.20	81.20	50.42		
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	**Description**							
- -	Adult Education (Fund 11)							
- -	Child Development (Fund 12)							
- -	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		485.96	485.96	485.96	485.96	430.68	0.00	0.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	6,213.03	0.00	6,213.03	388.99		6,602.02
1110	Regular Education, K–12	80,766,000.52	30,795,279.64	111,561,280.16	6,984,783.88		118,546,064.04
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	1,063,955.46	522,186.31	1,586,141.77	99,307.37		1,685,449.14
3300	Independent Study Centers	530,256.67	183,385.24	713,641.91	44,680.69		758,322.60
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	1,066,124.94	505,748.26	1,571,873.20	98,414.02		1,670,287.22
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	45,529,660.07	5,364,656.31	50,894,316.38	3,186,462.19		54,080,778.57
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	331,115.74	0.00	331,115.74	20,730.96		351,846.70
8500	Child Care and Development Services	7,112.27	0.00	7,112.27	445.29		7,557.56
Other Costs							
----	Food Services					216,754.17	216,754.17
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					789,122.40	789,122.40
----	Other Outgo					1,753,030.00	1,753,030.00
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	673,529.19		673,529.19
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(541,711.98)		(541,711.98)
----	**Total General Fund and Charter Schools Funds Expenditures**	129,300,438.70	37,371,255.76	166,671,694.46	10,567,030.60	2,758,906.57	179,997,631.63

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	6,213.03	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	6,213.03
1110	Regular Education, K–12	72,833,701.60	279,985.47	873,791.64	33,941.26	3,073,174.51	0.00	3,671,406.04			0.00	0.00	80,766,000.52
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	930,683.08	0.00	0.00	1,871.35	131,401.03	0.00	0.00			0.00	0.00	1,063,955.46
3300	Independent Study Centers	530,256.67	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	530,256.67
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	1,066,072.06	0.00	0.00	52.88	0.00	0.00	0.00			0.00	0.00	1,066,124.94
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	34,156,216.65	1,685,454.50	0.00	392,475.35	6,397,510.28	2,898,003.29	0.00			0.00	0.00	45,529,660.07
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	71,807.96	0.00	0.00	0.00		38,091.18	0.00	221,216.60	0.00	331,115.74
8500	Child Care and Development Services	7,075.81	0.00	0.00	36.46	0.00	0.00		0.00	0.00	0.00	0.00	7,112.27
Total Direct Charged Costs		109,530,218.90	1,965,439.97	945,599.60	428,377.30	9,602,085.82	2,898,003.29	3,671,406.04	38,091.18	0.00	221,216.60	0.00	129,300,438.70

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	15,980,888.27	14,814,391.37	0.00	30,795,279.64
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	170,979.55	351,206.76	0.00	522,186.31
3300	Independent Study Centers	122,128.25	61,256.99	0.00	183,385.24
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	203,547.09	302,201.17	0.00	505,748.26
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	3,305,604.56	2,059,051.75	0.00	5,364,656.31
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		19,783,147.72	17,588,108.04	0.00	37,371,255.76

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,639,543.95
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	117,388.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	6,514,265.13
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,837,545.51
5	Total Central Administration Costs in General Fund and Charter Schools Funds	11,108,742.59
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	129,300,438.70
2	Total Allocated Costs (from Form PCR, Column 2, Total)	37,371,255.76
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	166,671,694.46
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,389,590.03
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	3,320,005.06
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	6,048,043.27
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	10,757,638.36
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	177,429,332.82
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	6.26%

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)	216,754.17				216,754.17
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			789,122.40		789,122.40
Other Outgo (Objects 1000 - 7999)				1,753,030.00	1,753,030.00
Total Other Costs	216,754.17	0.00	789,122.40	1,753,030.00	2,758,906.57

Description	2025-26 Actual	2026-27 Budget	% Diff.
SELPA Name: North Region (CR)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
I. Federal IDEA Local Assistance Grants - Preschool			0.00%
J. Federal IDEA - Section 619 Preschool			0.00%
K. Other Federal Discretionary Grants			0.00%
L. Other Adjustments			0.00%
M. Total SELPA Revenues (Sum lines H through L)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Albany City Unified (CR00)			0.0%
Berkeley Unified (CR02)			0.0%
Emery Unified (CR03)			0.0%
Piedmont City Unified (CR04)			0.0%
Alameda Unified (CR05)			0.0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)	0.00	0.00	0.00%

Preparer Name: _____

Title: _____

Phone: _____

Current LEA:	01-61119-0000000 Alameda Unified	
Selected SELPA:	CR	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
CR	North Region	

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(268,278.77)	0.00	(541,711.98)				
Other Sources/Uses Detail					0.00	381,803.00		
Fund Reconciliation							546,461.98	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	4,161.45	0.00	51,314.69	0.00				
Other Sources/Uses Detail					95,557.00	0.00		
Fund Reconciliation							0.00	51,314.69
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	264,042.18	0.00	264,646.31	0.00				
Other Sources/Uses Detail					134,774.00	0.00		
Fund Reconciliation							0.00	360,621.97
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	75.14	0.00	225,750.98	0.00				
Other Sources/Uses Detail					144,629.00	0.00		
Fund Reconciliation							0.00	230,500.98
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							95,975.66	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					6,843.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	268,278.77	(268,278.77)	541,711.98	(541,711.98)	381,803.00	381,803.00	642,437.64	642,437.64

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,194.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	986,975.60	0.00	0.00	101,600.06	736,872.47	11,843,549.89		13,668,998.02
2000-2999	Classified Salaries	338,833.29	0.00	0.00	0.00	394,708.04	4,904,000.27		5,637,541.60
3000-3999	Employee Benefits	573,342.06	0.00	0.00	38,612.81	461,078.01	7,045,090.78		8,118,123.66
4000-4999	Books and Supplies	588.34	0.00	0.00	0.00	226.26	227,021.52		227,836.12
5000-5999	Services and Other Operating Expenditures	2,818,624.39	0.00	0.00	381,359.30	146,744.99	14,530,431.99		17,877,160.67
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	17,183.00	0.00	0.00	0.00	0.00	0.00		17,183.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,735,546.68	0.00	0.00	521,572.17	1,739,629.77	38,550,094.45	0.00	45,546,843.07
7310	Transfers of Indirect Costs	2,586,467.81	0.00	0.00	15,480.65	21,363.06	150,006.89		2,773,318.41
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	5,364,656.33							5,364,656.33
	Total Indirect Costs and PCR Allocations	7,951,124.14	0.00	0.00	15,480.65	21,363.06	150,006.89	0.00	8,137,974.74
	TOTAL COSTS	12,686,670.82	0.00	0.00	537,052.82	1,760,992.83	38,700,101.34	0.00	53,684,817.81
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	142,956.52	0.00		142,956.52
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	46,941.09	1,211,400.94		1,258,342.03
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	73,843.80	571,281.76		645,125.56
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	263,741.41	1,782,682.70	0.00	2,046,424.11
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	21,363.06	144,397.30		165,760.36
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	21,363.06	144,397.30	0.00	165,760.36
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	285,104.47	1,927,080.00	0.00	2,212,184.47
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								2,212,184.47
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									

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
1000-1999	Certificated Salaries	986,975.60	0.00	0.00	101,600.06	593,915.95	11,843,549.89		13,526,041.50
2000-2999	Classified Salaries	338,833.29	0.00	0.00	0.00	347,766.95	3,692,599.33		4,379,199.57
3000-3999	Employee Benefits	573,342.06	0.00	0.00	38,612.81	387,234.21	6,473,809.02		7,472,998.10
4000-4999	Books and Supplies	588.34	0.00	0.00	0.00	226.26	227,021.52		227,836.12
5000-5999	Services and Other Operating Expenditures	2,818,624.39	0.00	0.00	381,359.30	146,744.99	14,530,431.99		17,877,160.67
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	17,183.00	0.00	0.00	0.00	0.00	0.00		17,183.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,735,546.68	0.00	0.00	521,572.17	1,475,888.36	36,767,411.75	0.00	43,500,418.96
7310	Transfers of Indirect Costs	2,586,467.81	0.00	0.00	15,480.65	0.00	5,609.59		2,607,558.05
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	5,364,656.33							5,364,656.33
	Total Indirect Costs and PCR Allocations	7,951,124.14	0.00	0.00	15,480.65	0.00	5,609.59	0.00	7,972,214.38
	TOTAL BEFORE OBJECT 8980	12,686,670.82	0.00	0.00	537,052.82	1,475,888.36	36,773,021.34	0.00	51,472,633.34
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								51,472,633.34
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	144,947.35	0.00	0.00	0.00	0.00	100,573.86		245,521.21
2000-2999	Classified Salaries	136,023.85	0.00	0.00	0.00	0.00	0.00		136,023.85
3000-3999	Employee Benefits	100,040.78	0.00	0.00	0.00	0.00	38,383.40		138,424.18
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	75,236.98		75,236.98
5000-5999	Services and Other Operating Expenditures	72,463.24	0.00	0.00	0.00	0.00	14,545.06		87,008.30
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	17,183.00	0.00	0.00	0.00	0.00	0.00		17,183.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	470,658.22	0.00	0.00	0.00	0.00	228,739.30	0.00	699,397.52
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	470,658.22	0.00	0.00	0.00	0.00	228,739.30	0.00	699,397.52
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								32,015,915.08
	TOTAL COSTS								32,715,312.60

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

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

2024-25 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2024-25 Report SEMA, 2024-25 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	48,376,691.55	30,298,693.81
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)	48,376,691.55	30,298,693.81

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2024-25 Report SEMA, 2024-25 Expenditures by LEA (LE-CY) worksheet	1,223.00
2. Enter any adjustments not included in Line C1 (explain below)	(29.00)
3. 2024-25 Unduplicated Pupil Count, Adjusted for 2025-26 MOE Calculation (Line C1 plus Line C2)	1,194.00

SELPA: **North Region (CR)**

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

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

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

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

SECTION 1 — Exempt Reduction Under 34 CFR Section 300.204

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

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

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

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

a. Has left the jurisdiction of the agency;

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

c. No longer needs the program of special education.

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

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

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

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

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

SELPA: **North Region (CR)**

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

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

If (b) is greater than (a).

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

If (b) is less than (a).

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

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

SELPA: North Region (CR)

SECTION 3

		Column A	Column B	Column C
		Actual Expenditures (LE-CY Worksheet) FY 2025-26	Actual Expenditures Comparison Year FY 2024-25	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	53,684,817.81		
	b. Less: Expenditures paid from federal sources	2,212,184.47		
	c. Expenditures paid from state and local sources	51,472,633.34	48,376,691.55	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		48,376,691.55	
	Less: Exempt reduction(s) for SECTION1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	51,472,633.34	48,376,691.55	3,095,941.79

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

		Actual FY 2025-26	Comparison Year FY 2024-25	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	53,684,817.81		
	b. Less: Expenditures paid from federal sources	2,212,184.47		
	c. Expenditures paid from state and local sources	51,472,633.34	48,376,691.55	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		48,376,691.55	
	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	51,472,633.34	48,376,691.55	
	d. Special education unduplicated pupil count	1,194.00	1,223.00	
	e. Per capita state and local expenditures (Test2c/Test2d)	43,109.41	39,555.76	3,553.65

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

B. LOCAL EXPENDITURES ONLY METHOD

SELPA: **North Region (CR)**

		Actual FY 2025-26	Comparison Year FY 2024-25	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	32,715,312.60	30,298,693.81	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		30,298,693.81	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	32,715,312.60	30,298,693.81	2,416,618.79

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

		Actual FY 2025-26	Comparison Year FY 2024-25	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
	a. Expenditures paid from local sources	32,715,312.60	30,298,693.81	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		30,298,693.81	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	32,715,312.60	30,298,693.81	
	b. Special education unduplicated pupil count	1,194.00	1,223.00	
	c. Per capita local expenditures (Test4a/Test4b)	27,399.76	24,774.08	2,625.68

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.

Steve Chonel
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SELPA: North Region (CR)

Object Code	Description	Albany City Unified (CR00)	Berkeley Unified (CR02)	Emery Unified (CR03)	Piedmont City Unified (CR04)	Alameda Unified (CR05)	Adjustments*
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						

SELPA: North Region (CR)

Object Code	Description	Albany City Unified (CR00)	Berkeley Unified (CR02)	Emery Unified (CR03)	Piedmont City Unified (CR04)	Alameda Unified (CR05)	Adjustments*
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: North Region (CR)

Object Code	Description	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
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
	TOTAL COSTS	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
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
	TOTAL BEFORE OBJECT 8980	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources	0.00
	TOTAL COSTS	0.00
EXPENDITURES - Paid from Local Sources		
1000-1999	Certificated Salaries	0.00

SELPA: North Region (CR)

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,194.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,039,391.00	0.00	0.00	55,124.00	802,060.00	13,666,863.00		15,563,438.00
2000-2999	Classified Salaries	327,641.00	0.00	0.00	0.00	741,010.00	7,979,037.00		9,047,688.00
3000-3999	Employee Benefits	598,905.00	0.00	0.00	20,983.00	710,530.00	9,415,826.00		10,746,244.00
4000-4999	Books and Supplies	8,000.00	0.00	0.00	0.00	0.00	289,000.00		297,000.00
5000-5999	Services and Other Operating Expenditures	2,954,061.00	0.00	0.00	472,616.00	0.00	7,955,592.00		11,382,269.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,927,998.00	0.00	0.00	548,723.00	2,253,600.00	39,306,318.00	0.00	47,036,639.00
7310	Transfers of Indirect Costs	2,077,863.00	0.00	0.00	6,539.00	18,252.00	120,449.00		2,223,103.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,077,863.00	0.00	0.00	6,539.00	18,252.00	120,449.00	0.00	2,223,103.00
	TOTAL COSTS	7,005,861.00	0.00	0.00	555,262.00	2,271,852.00	39,426,767.00	0.00	49,259,742.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,039,391.00	0.00	0.00	55,124.00	636,606.00	13,666,863.00		15,397,984.00
2000-2999	Classified Salaries	327,641.00	0.00	0.00	0.00	699,296.00	6,720,377.00		7,747,314.00
3000-3999	Employee Benefits	598,905.00	0.00	0.00	20,983.00	630,254.00	8,849,989.00		10,100,131.00
4000-4999	Books and Supplies	8,000.00	0.00	0.00	0.00	0.00	289,000.00		297,000.00
5000-5999	Services and Other Operating Expenditures	2,954,061.00	0.00	0.00	472,616.00	0.00	7,955,592.00		11,382,269.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,927,998.00	0.00	0.00	548,723.00	1,966,156.00	37,481,821.00	0.00	44,924,698.00
7310	Transfers of Indirect Costs	2,077,863.00	0.00	0.00	6,539.00	0.00	4,593.00		2,088,995.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,077,863.00	0.00	0.00	6,539.00	0.00	4,593.00	0.00	2,088,995.00
	TOTAL BEFORE OBJECT 8980	7,005,861.00	0.00	0.00	555,262.00	1,966,156.00	37,486,414.00	0.00	47,013,693.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								47,013,693.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	146,047.00	0.00	0.00	0.00	0.00	104,925.00		250,972.00
2000-2999	Classified Salaries	124,295.00	0.00	0.00	0.00	0.00	0.00		124,295.00
3000-3999	Employee Benefits	106,457.00	0.00	0.00	0.00	0.00	40,114.00		146,571.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	376,799.00	0.00	0.00	0.00	0.00	145,039.00	0.00	521,838.00
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	376,799.00	0.00	0.00	0.00	0.00	145,039.00	0.00	521,838.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								34,012,044.00
	TOTAL COSTS								34,533,882.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,194.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	986,975.60	0.00	0.00	101,600.06	736,872.47	11,843,549.89		13,668,998.02
2000-2999	Classified Salaries	338,833.29	0.00	0.00	0.00	394,708.04	4,904,000.27		5,637,541.60
3000-3999	Employee Benefits	573,342.06	0.00	0.00	38,612.81	461,078.01	7,045,090.78		8,118,123.66
4000-4999	Books and Supplies	588.34	0.00	0.00	0.00	226.26	227,021.52		227,836.12
5000-5999	Services and Other Operating Expenditures	2,818,624.39	0.00	0.00	381,359.30	146,744.99	14,530,431.99		17,877,160.67
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	17,183.00	0.00	0.00	0.00	0.00	0.00		17,183.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,735,546.68	0.00	0.00	521,572.17	1,739,629.77	38,550,094.45	0.00	45,546,843.07
7310	Transfers of Indirect Costs	2,586,467.81	0.00	0.00	15,480.65	21,363.06	150,006.89		2,773,318.41
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)	5,364,656.33							5,364,656.33
	Total Indirect Costs	2,586,467.81	0.00	0.00	15,480.65	21,363.06	150,006.89	0.00	2,773,318.41
	TOTAL COSTS	7,322,014.49	0.00	0.00	537,052.82	1,760,992.83	38,700,101.34	0.00	48,320,161.48
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	142,956.52	0.00		142,956.52
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	46,941.09	1,211,400.94		1,258,342.03
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	73,843.80	571,281.76		645,125.56
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	263,741.41	1,782,682.70	0.00	2,046,424.11
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	21,363.06	144,397.30		165,760.36
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	21,363.06	144,397.30	0.00	165,760.36
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	285,104.47	1,927,080.00	0.00	2,212,184.47
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	TOTAL COSTS								2,212,184.47
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	986,975.60	0.00	0.00	101,600.06	593,915.95	11,843,549.89		13,526,041.50
2000-2999	Classified Salaries	338,833.29	0.00	0.00	0.00	347,766.95	3,692,599.33		4,379,199.57
3000-3999	Employee Benefits	573,342.06	0.00	0.00	38,612.81	387,234.21	6,473,809.02		7,472,998.10
4000-4999	Books and Supplies	588.34	0.00	0.00	0.00	226.26	227,021.52		227,836.12
5000-5999	Services and Other Operating Expenditures	2,818,624.39	0.00	0.00	381,359.30	146,744.99	14,530,431.99		17,877,160.67
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	17,183.00	0.00	0.00	0.00	0.00	0.00		17,183.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,735,546.68	0.00	0.00	521,572.17	1,475,888.36	36,767,411.75	0.00	43,500,418.96
7310	Transfers of Indirect Costs	2,586,467.81	0.00	0.00	15,480.65	0.00	5,609.59		2,607,558.05
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)	5,364,656.33							5,364,656.33
	Total Indirect Costs	2,586,467.81	0.00	0.00	15,480.65	0.00	5,609.59	0.00	2,607,558.05
	TOTAL BEFORE OBJECT 8980	7,322,014.49	0.00	0.00	537,052.82	1,475,888.36	36,773,021.34	0.00	46,107,977.01
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								46,107,977.01
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	144,947.35	0.00	0.00	0.00	0.00	100,573.86		245,521.21
2000-2999	Classified Salaries	136,023.85	0.00	0.00	0.00	0.00	0.00		136,023.85
3000-3999	Employee Benefits	100,040.78	0.00	0.00	0.00	0.00	38,383.40		138,424.18
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	75,236.98		75,236.98
5000-5999	Services and Other Operating Expenditures	72,463.24	0.00	0.00	0.00	0.00	14,545.06		87,008.30
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	17,183.00	0.00	0.00	0.00	0.00	0.00		17,183.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	470,658.22	0.00	0.00	0.00	0.00	228,739.30	0.00	699,397.52
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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	TOTAL BEFORE OBJECT 8980	470,658.22	0.00	0.00	0.00	0.00	228,739.30	0.00	699,397.52
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								32,015,915.08
	TOTAL COSTS								32,715,312.60

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

SELPA: **North Region (CR)**

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)

SELPA: **North Region (CR)**

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

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

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

If (b) is greater than (a).

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

If (b) is less than (a).

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

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

SELPA: North Region (CR)

SECTION 3		Column A	Column B	Column C
		Budgeted Amounts (LB-B Worksheet) FY 2026-27	Actual Expenditures Comparison Year FY 2025-26	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	49,259,742.00		
	b. Less: Expenditures paid from federal sources	2,246,049.00		
	c. Expenditures paid from state and local sources	47,013,693.00	51,472,633.34	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		51,472,633.34	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	47,013,693.00	51,472,633.34	(4,458,940.34)
	If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.			

		Budgeted Amounts FY 2026-27	Comparison Year FY 2025-26	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	49,259,742.00		
	b. Less: Expenditures paid from federal sources	2,246,049.00		
	c. Expenditures paid from state and local sources	47,013,693.00	51,472,633.34	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		51,472,633.34	

SELPA: **North Region (CR)**

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	47,013,693.00	51,472,633.34	
d. Special education unduplicated pupil count	1,194.00	1,194.00	
e. Per capita state and local expenditures (Test2c/Test2d)	39,374.95	43,109.41	(3,734.46)

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

B. LOCAL EXPENDITURES ONLY METHOD

		Budget FY 2026-27	Comparison Year FY 2025-26	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	34,533,882.00	32,683,120.76	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		32,683,120.76	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	34,533,882.00	32,683,120.76	1,850,761.24

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

		Budget FY 2026-27	Comparison Year FY 2025-26	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	34,533,882.00	32,683,120.76	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		32,683,120.76	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	34,533,882.00	32,683,120.76	
	b. Special education unduplicated pupil count	1,194.00	1,194.00	
	c. Per capita local expenditures (Test4a/Test4b)	28,922.85	27,372.80	1,550.05

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.

SELPA: **North Region (CR)**

STEVE CHONEL	510-337-7082
Contact Name	Telephone Number
Fiscal Director	schonel@alamedaunified.org
Title	Email Address

SELPA: North Region (CR)

Object Code	Description	Albany City Unified (CR00)	Berkeley Unified (CR02)	Emery Unified (CR03)	Piedmont City Unified (CR04)	Alameda Unified (CR05)	Adjustments*
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: North Region (CR)

Object Code	Description	Albany City Unified (CR00)	Berkeley Unified (CR02)	Emery Unified (CR03)	Piedmont City Unified (CR04)	Alameda Unified (CR05)	Adjustments*
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: North Region (CR)

Object Code	Description	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
7310	Transfers of Indirect Costs	0.00
7350	Transfers of Indirect Costs - Interfund	0.00
	Total Indirect Costs	0.00
	TOTAL COSTS	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
7310	Transfers of Indirect Costs	0.00
7350	Transfers of Indirect Costs - Interfund	0.00
	Total Indirect Costs	0.00
	TOTAL BEFORE OBJECT 8980	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources	0.00
	TOTAL COSTS	0.00
BUDGET - Local Sources		

SELPA: North Region (CR)

Object Code	Description	Total
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
7310	Transfers of Indirect Costs	0.00
7350	Transfers of Indirect Costs - Interfund	0.00
	Total Indirect Costs	0.00
	TOTAL BEFORE OBJECT 8980	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00
8980	Contributions from Unrestricted Revenues to State Resources	0.00
	TOTAL COSTS	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
Budget 2026-27
Technical Review Checks
Phase - All
Display - All Technical Checks

Alameda Unified **Alameda County**

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

EFB-POSITIVE - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

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

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

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

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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (**Warning**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

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

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

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

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

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

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

Alameda Unified **Alameda County**

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

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

SACS Web System - SACS V16
8/31/2026 6:45:22 PM 01-61119-0000000

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

Alameda Unified **Alameda County**

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

EFB-POSITIVE - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
13	5310	8634	($442.38)

Explanation: Due to universal free meal, lunch is free and therefore no collection was needed. Parents requested refunds during the school year.

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

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

FUND	RESOURCE	VALUE
13	0000	($20,701.00)
Explanation: Due to GASB 31 on FMV of County Pool		
21	0000	($502,569.49)
Explanation: Due to GASB 31 on FMV of County Pool		
25	0000	($47,425.64)
Explanation: Due to GASB 31 on FMV of County Pool		
35	0000	($5,546.41)
Explanation: Due to GASB 31 on FMV of County Pool		
73	0000	($1,157.54)
Explanation: Due to GASB 31 on FMV of County Pool		

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

ASSET-PY-BAL - (**Fatal**) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. **Passed**

CURRENT-CALC-EXP - (**Informational**) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. **Passed**

DEBT-ACTIVITY - (**Informational**) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

DEBT-IMPORT - (**Fatal**) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. **Passed**

DEBT-POSITIVE - (**Fatal**) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

DEBT-PY-BAL - (**Fatal**) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. **Passed**

ESMOE-ADA - (**Fatal**) - If Form ESMOE is completed, ADA must be reported in Section II, Line A. **Passed**

ESMOE-IMPORT - (**Fatal**) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. **Passed**

IC-ADMIN-NOT-ZERO - (**Fatal**) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. **Passed**

IC-ADMIN-PLANT-SVCS - (**Warning**) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. **Passed**

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

IC-BD-SUPT-VS-ADMIN - (**Warning**) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. **Passed**

IC-EXCEEDS-LEA-RATE - (**Warning**) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. **Passed**

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

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

LOT-CONTRIB-IMPORT-A - (**Fatal**) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. **Passed**

LOT-CONTRIB-IMPORT-B - (**Warning**) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. **Passed**

LOT-IMPORT - (**Fatal**) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. **Passed**

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	**Passed**
CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	**Passed**
FORM01-PROVIDE - (**Fatal**) - Form 01 (Form 01I) must be opened and saved.	**Passed**
GANN-PROVIDE - (**Fatal**) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided.	**Passed**
ICR-PROVIDE - (**Fatal**) - Indirect Cost Rate Worksheet (Form ICR) must be provided.	**Passed**
UNAUDIT-CERT-PROVIDE - (**Fatal**) - Unaudited Actual Certification (Form CA) must be provided.	**Passed**
VERSION-CHECK - (**Warning**) - All versions are current.	**Passed**

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

Alameda Unified **Alameda County**

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

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GENERAL LEDGER CHECKS

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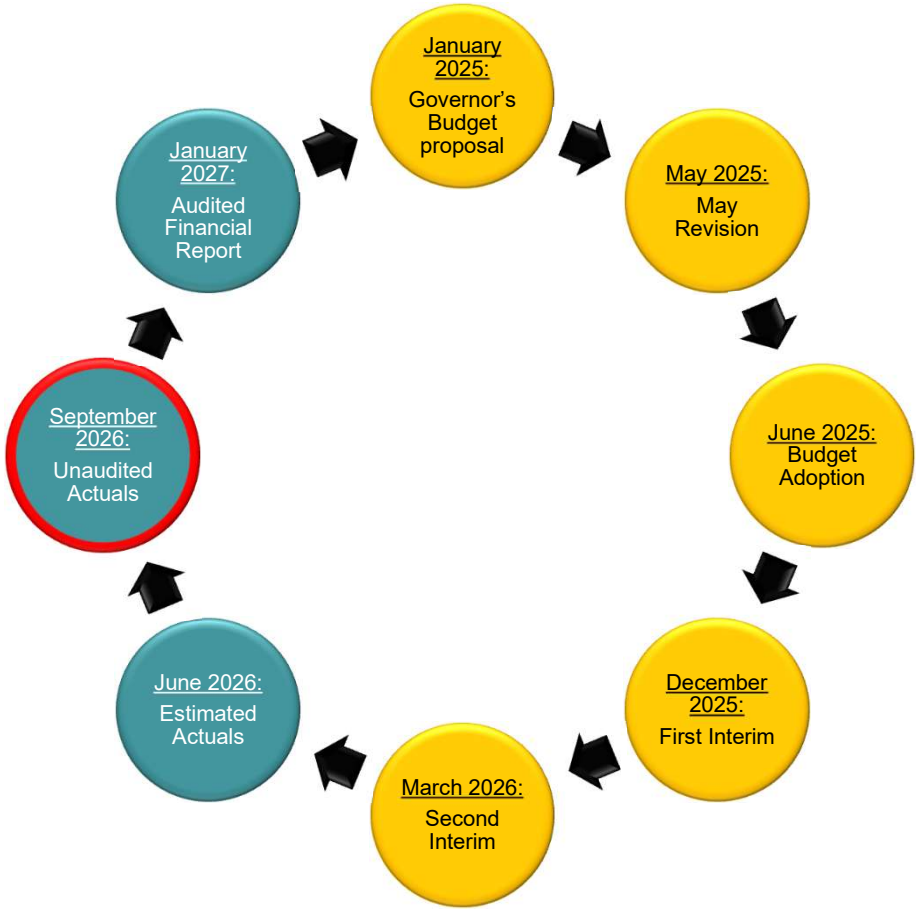
Explanation: Due to GASB 31 on FMV of County Pool		
35	0000	($5,546.41)
Explanation: Due to GASB 31 on FMV of County Pool		
73	0000	($1,157.54)
Explanation: Due to GASB 31 on FMV of County Pool		

FY 2025-2026

Unaudited Actuals Financial Report

September 8, 2026

Fiscal Year 2025-2026 Accounting Cycle



- **Unaudited actuals shows the actual revenue and expenditures the District received and spent from July 1, 2025 to June 30, 2026**
  - **Not a budget report**

- **Must be submitted to the Alameda County Office of Education by September 15, 2026**

General Fund - Restricted vs Unrestricted

GENERAL FUND

This is the chief operating fund for the District. It is used to account for the daily operations of the District

Unrestricted General Fund: General purpose funds that may be used for any educational purpose

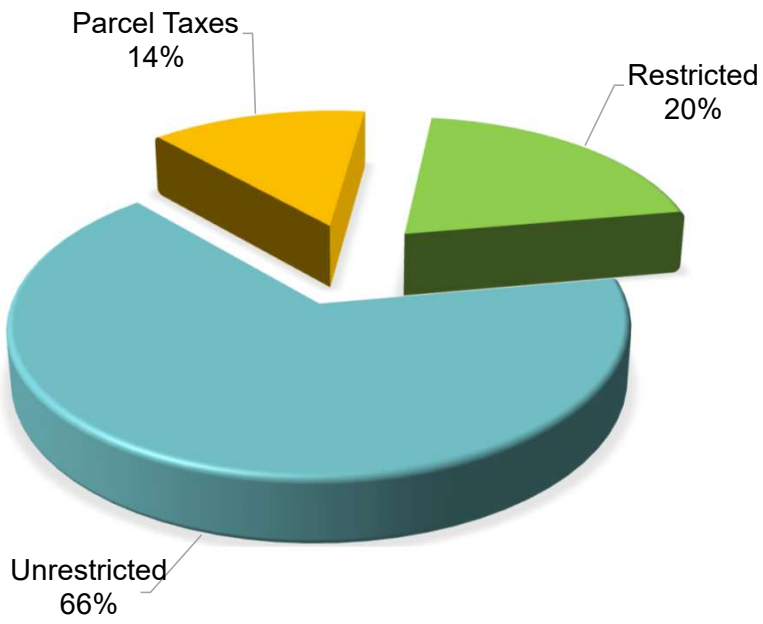
Restricted General Fund: Intended for specific programs, such as Special Education, Title I, Donations, etc.

General Fund – Revenues

Unrestricted Revenue	2024-25 (Millions)	2025-26 (Millions)
LCFF Base	$ 100.19	$ 104.42
LCFF Supp	7.53	7.92
Federal	-	-
Other State	2.28	2.29
Parcel Taxes	24.12	24.25
Other Local	3.55	3.50
Total Revenue	**$ 137.68**	**$ 142.39**

Restricted Revenue	2024-25 (Millions)	2025-26 (Millions)
LCFF Base	$ 0.93	$ 0.95
LCFF Supp	-	-
Federal	4.30	4.00
Other State	15.72	19.43
Parcel Taxes	-	-
Other Local	11.67	11.62
Total Revenue	**$ 32.61**	**$ 36.00**

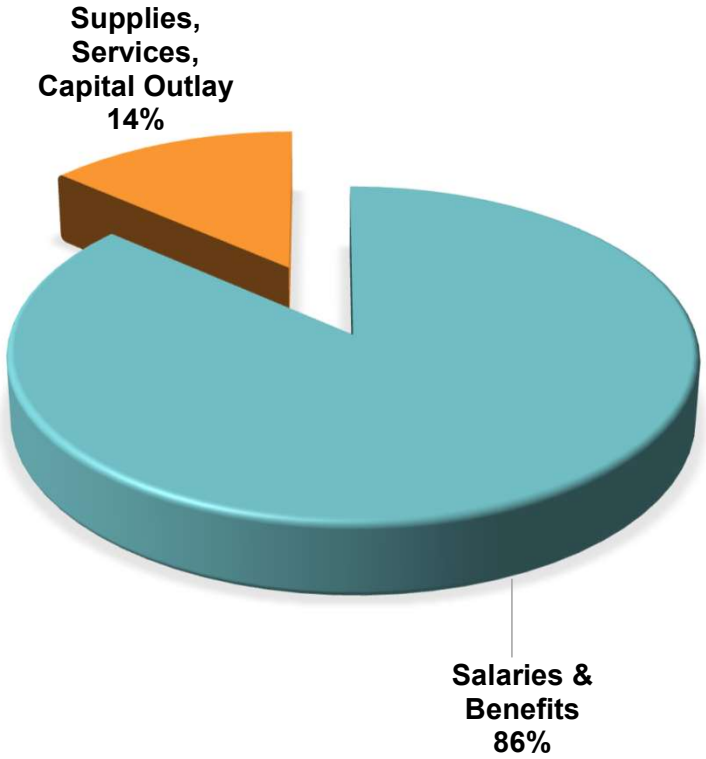
GENERAL FUND REVENUE 25-26



General Fund – Unrestricted

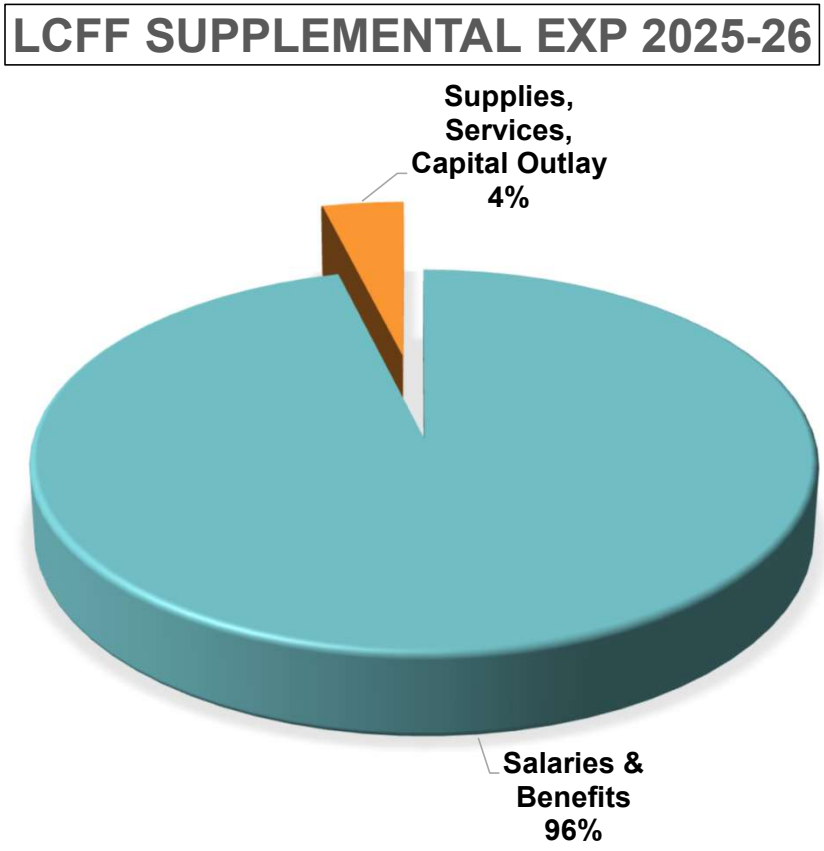
EXPENDITURES	2024-25 (millions)	2025-26 (millions)
Certificated Salaries	$ 51.97	$ 56.04
Classified Salaries	14.43	15.28
Employee Benefits	22.00	24.74
Books & Supplies	1.94	3.38
Services & Op. Expenses	11.91	10.96
Capital Outgo	1.45	0.78
Total Expenditures	**$ 103.69**	**$ 111.18**
Other Outgo	(1.98)	(2.76)
Contribution to Restricted	36.31	40.50
Total Expenditures & Outgo	**$ 138.03**	**$ 148.92**

GENERAL FUND – UNRESTRICTED EXPEDITURE 25-26



General Fund – LCFF Supplemental*

REVENUES	Amount (millions)
LCFF Supplemental Revenue	$ 7.92
Total Revenue	**$ 7.92**
EXPENDITURES	
Certificated Salaries	$ 4.67
Classified Salaries	0.91
Employee Benefits	1.81
Books & Supplies	0.05
Services & Op. Expenses	0.25
Capital Outgo	-
Other Outgo	0.62
Total Expenditures	**$ 8.32**

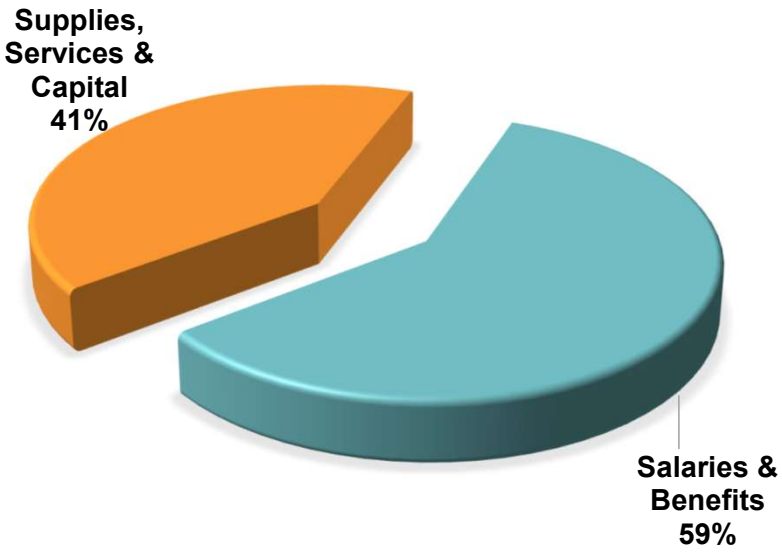


*Subset of General Fund – Unrestricted

General Fund – Special Education

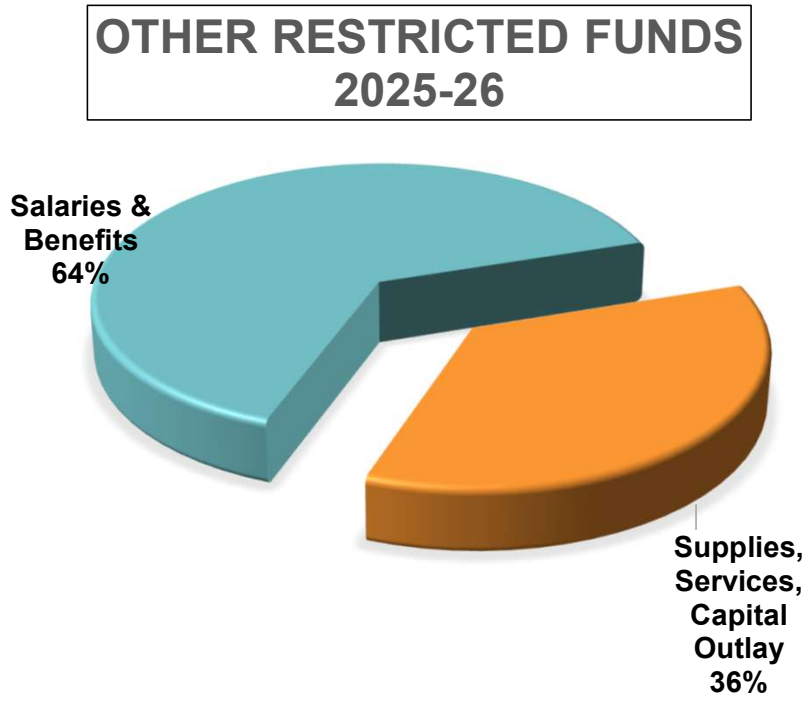
EXPENDITURES	2022-23	2023-24	2024-25	2025-26
	Amount (millions)			
Certificated Salaries	$ 10.62	$ 12.01	$ 12.14	$ 13.47
Classified Salaries	5.88	5.69	5.69	5.64
Employee Benefits	6.31	6.68	6.29	8.06
Books & Supplies	0.16	0.18	0.17	0.19
Services & Op. Expenses	14.04	16.45	17.59	17.87
Capital Outgo	0.02	-	-	-
Other Outgo	1.89	1.73	2.29	2.77
Total Expenditures	**$ 38.91**	**$ 42.75**	**$ 44.17**	**$ 48.01**

SPED EXPENDITURES 2025-26



General Fund – Other Restricted Funds*

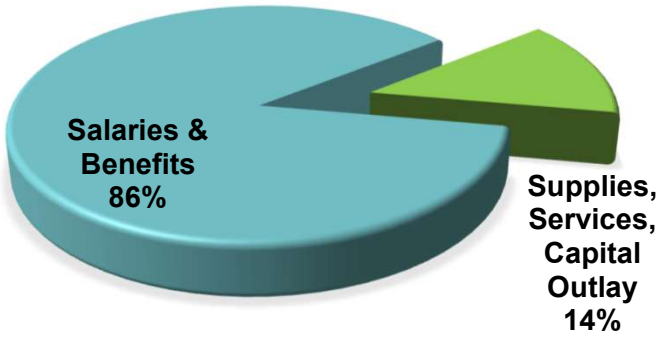
EXPENDITURES	Amount (millions)
Certificated Salaries	$ 2.80
Classified Salaries	3.71
Employee Benefits	7.50
Books & Supplies	1.45
Services & Op. Expenses	6.09
Capital Outgo	0.80
Other Outgo	0.81
Total Expenditures	**$ 23.17**



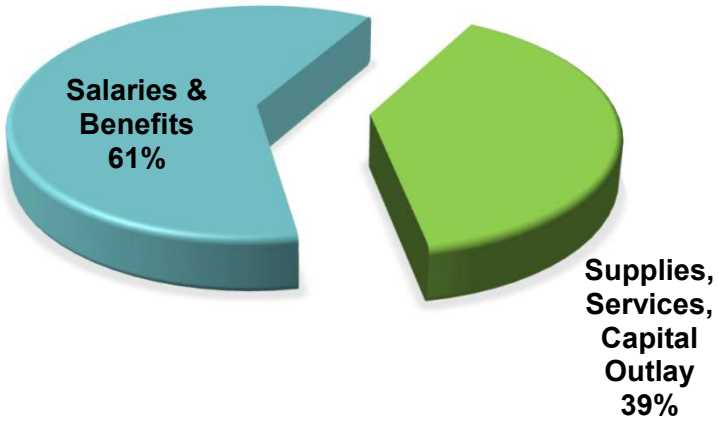
*Does not include Special Education

General Fund Expenditures

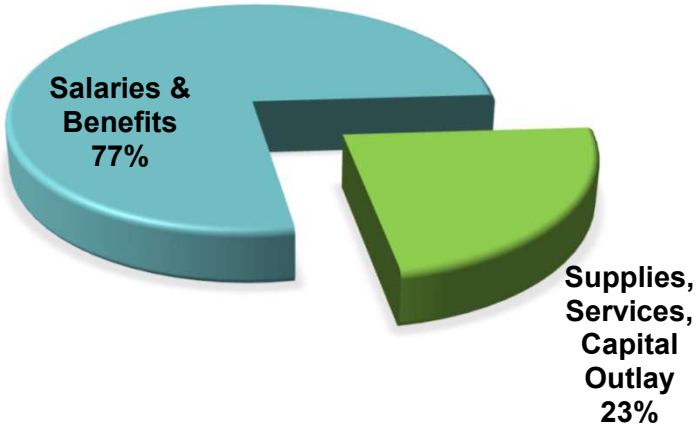
UNRESTRICTED GENERAL FUND



RESTRICTED GENERAL FUND



COMBINED GENERAL FUND



General Fund – SACS Format

	Unrestricted	Restricted	Total
		Amount (millions)	
REVENUES			
LCFF Revenue	$ 112.34	$ 0.95	$ 113.30
Federal Categorical Revenue	$ -	$ 4.00	$ 4.00
State Categorical Revenue	$ 2.29	$ 19.43	$ 21.72
Parcel Taxes	$ 24.25		$ 24.25
Local Revenue	$ 3.50	$ 11.62	$ 15.13
Total Revenues	**$ 142.39**	**$ 36.00**	**$ 178.39**
EXPENDITURES			
Certificated Salaries	$ 56.04	$ 16.27	$ 72.32
Classified Salaries	$ 15.28	$ 9.35	$ 24.63
Employee Benefits	$ 24.74	$ 15.56	$ 40.30
Books & Supplies	$ 3.38	$ 1.65	$ 5.03
Services & Op. Expenses	$ 10.96	$ 23.97	$ 34.93
Capital Outgo	$ 0.78	$ 0.80	$ 1.58
Other Outgo	$ (2.76)	$ 3.59	$ 0.83
Total Expenditures	**$ 108.43**	**$ 71.19**	**$ 179.61**
Other Sources (Uses)	$ (40.50)	$ 40.12	$ (0.38)
Net Inc. (Dec) in Fund Bal.	**$ (6.54)**	**$ 4.93**	**$ (1.60)**
Beginning Balance	**$ 33.36**	**$ 18.92**	**$ 52.29**
Ending Balance	**$ 26.83**	**$ 23.86**	**$ 50.68**
Assigned or Restricted Funds	$ 3.15	$ 23.86	$ 27.01
Unassigned Ending Fund Balance	**$ 23.67**	**$ -**	**$ 23.67**

Unrestricted - Components of Ending Fund Balance

	Fund 1	Fund 17	Total
	(millions)		
Ending Fund Balance (6/30/2026)	**$ 26.83**	**$ 23.84**	**$ 50.66**
Components of Ending Fund Balance:			
Revolving Cash	0.05	-	0.05
Total	**$ 0.05**	**$ -**	**$ 0.05**
Set-aside for negotiated bargaining unit settlements	1.00	9.50	10.50
Fund purchase orders issued in 2025-26	0.26		0.26
LCFF Supplemental Carryover	1.84		1.84
3% Reserve required by the State		5.61	5.61
3-weeks payroll per BP3100		8.72	8.72
Total	**$ 3.10**	**$ 23.84**	**$ 26.94**
Unassigned Unappropriated Ending Fund Balance	**$ 23.67**	**$ 0.00**	**$ 23.67**

Preview of the First Interim

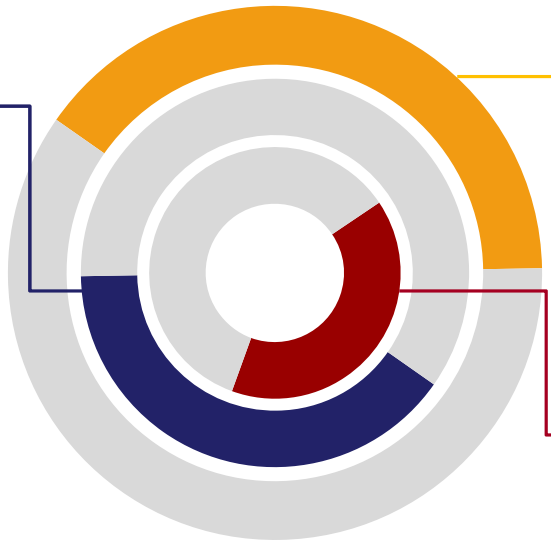
Budget Considerations

Improve District's Competitiveness

Keep making investments in employee compensation and healthcare costs

Additional Investments

Literacy instruction, Math Support, Early intervention



Extend One-Time Investments

One-time State funds used for various short-term programs. Identify resources and provide options to extend

New Revenues

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- Addition of 1.44% for a total of 4.31% COLA
- Approx $1.6M to $2M for AUSD

2 Expanded Learning Opportunities Program (ELOP)

- Ongoing – restricted general fund
- At least $1800 per eligible unit
- Total increase of approximately $1M

3 Special Education

- Ongoing increase in State funding
- Reduce unrestricted general fund contribution by $3.2M to $3.6M

4 Student Support & Prof. Devel. Discretionary Block Grant

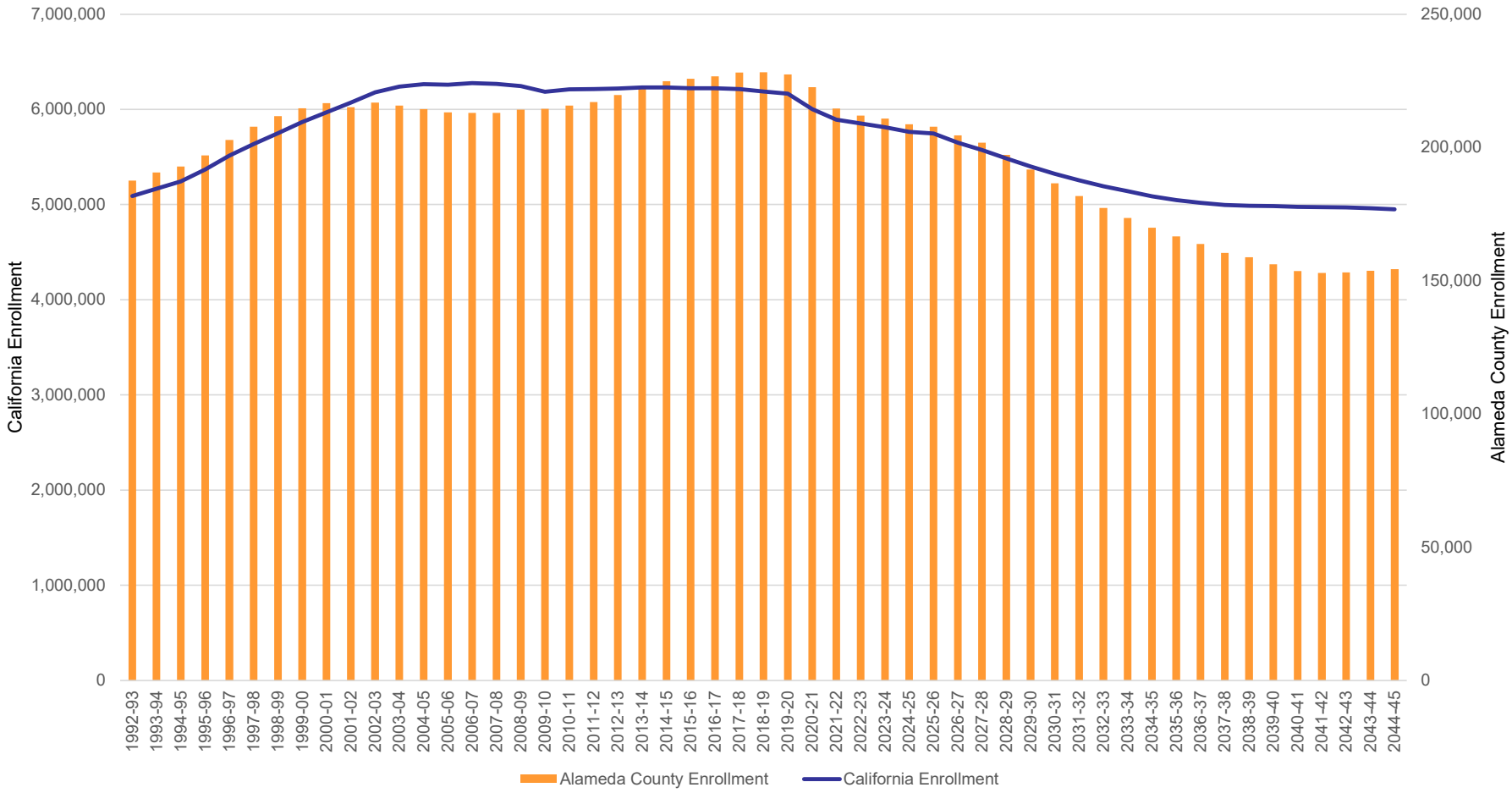
- One time – restricted general fund
- $930/ADA. Approx. $8 million
- Spend by June 30, 2032

Impact on Revenue and Expenditures

	Budgeted Revenue at Budget Adoption	Anticipated Revenue at Firt Interim	Increase in Revenue
	(millions)		
Revenue	$ 171.57	$ 178.40	$ 6.83

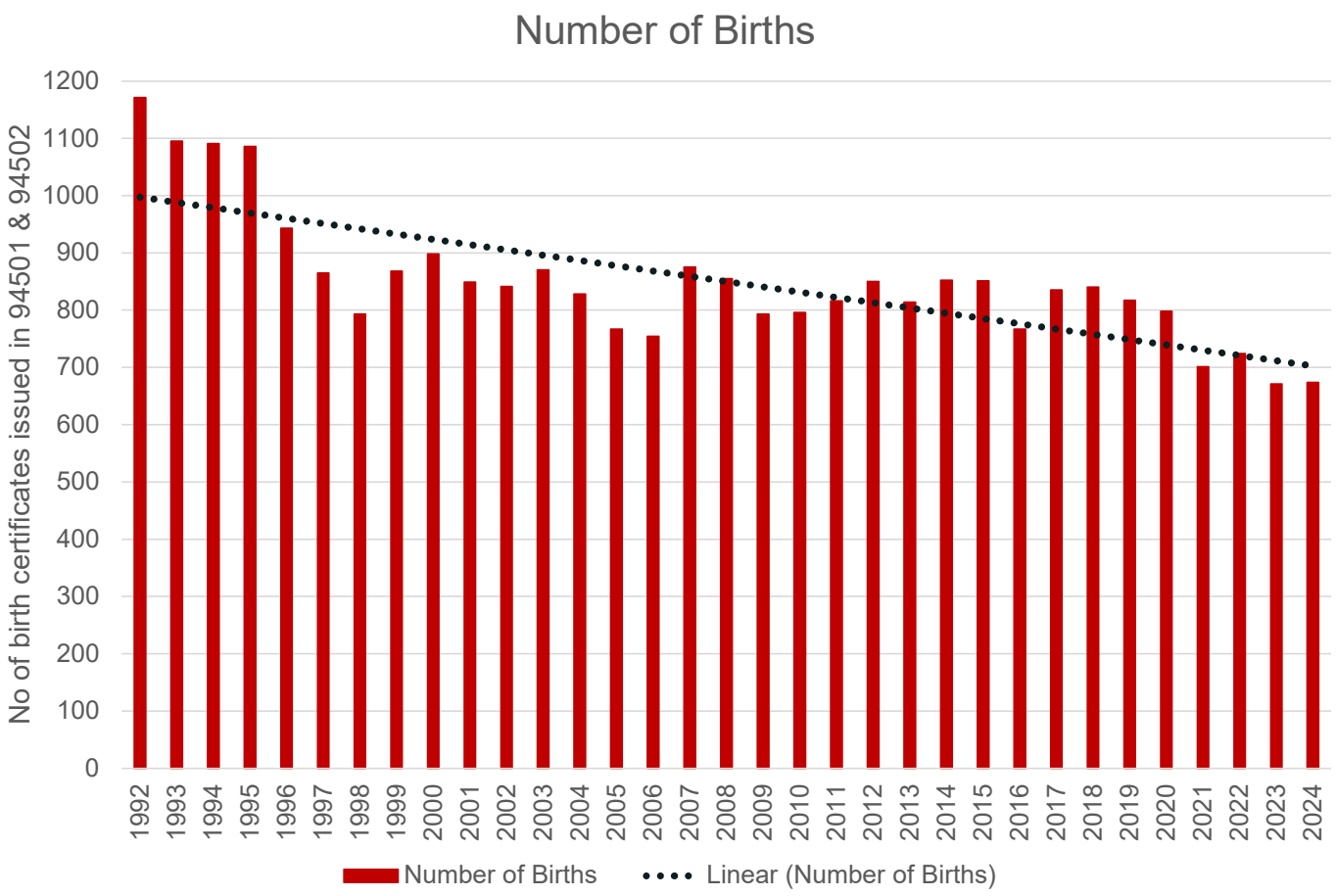
- **Does not include one-time Restricted Student Support & Professional Development Discretionary Block Grant**
  - **Awaiting update to the state financial system**
- **Impact of Paid Pregnancy Leave (PPL) on expenditures not recognized**

Enrollment Projection – Statewide & Alameda County*



*Source: CA Dept. of Finance

Birth Certificates by Year– City of Alameda



- **Demographic factors are the primary contributors to long-term enrollment trends**
  - **Declining birth rates**
  - **Changes in migration and immigration patterns**

Enrollment Projection – Alameda Unified

Year	Enrollment	TK	K	1	2	3	4	5	6	7	8	9	10	11	12+
2016-17	9,481	122	710	705	752	793	715	729	604	544	610	721	762	760	766
2017-18	9,502														
2018-19	9,383														
2019-20	9,372	93	651	708	726	702	686	684	597	606	646	720	718	772	764
2020-21	9,070														
2021-22	8,707														
2022-23	8,838														
2023-24	9,061														
2024-25	9,292														
2025-26	9,361	333	613	677	647	629	652	678	703	678	664	758	769	719	781

Changes for the First Interim

- Increase in revenue – Ongoing and one-time
- Increase in enrollment for 2026-27
- Budget to reflect actual employees who have filled vacancies – potential savings
- Expenditure adjustments
  - Reduction in Worker's Compensation Insurance
  - Recognition of Paid Pregnancy Leave (PPL)
- Potential increase in Special Education costs

Upcoming Fiscal Presentations

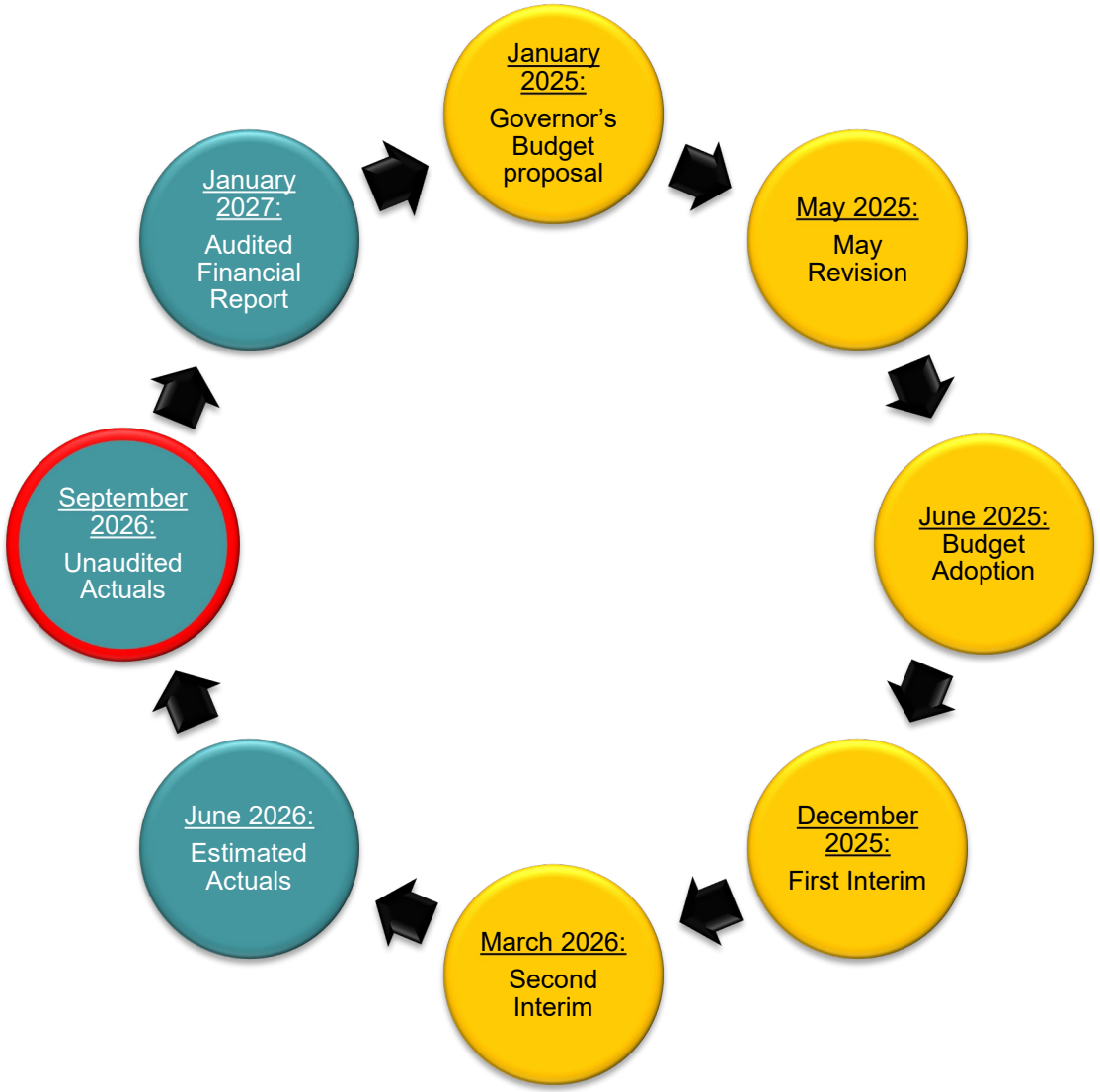
Board Discussion & Questions

FY 2025-2026

Unaudited Actuals Financial Report

September 8, 2026

Fiscal Year 2025-2026 Accounting Cycle



- **Unaudited actuals shows the actual revenue and expenditures the District received and spent from July 1, 2025 to June 30, 2026**
  - **Not a budget report**

- **Must be submitted to the Alameda County Office of Education by September 15, 2026**

General Fund - Restricted vs Unrestricted

GENERAL FUND

This is the chief operating fund for the District. It is used to account for the daily operations of the District

Unrestricted General Fund: General purpose funds that may be used for any educational purpose

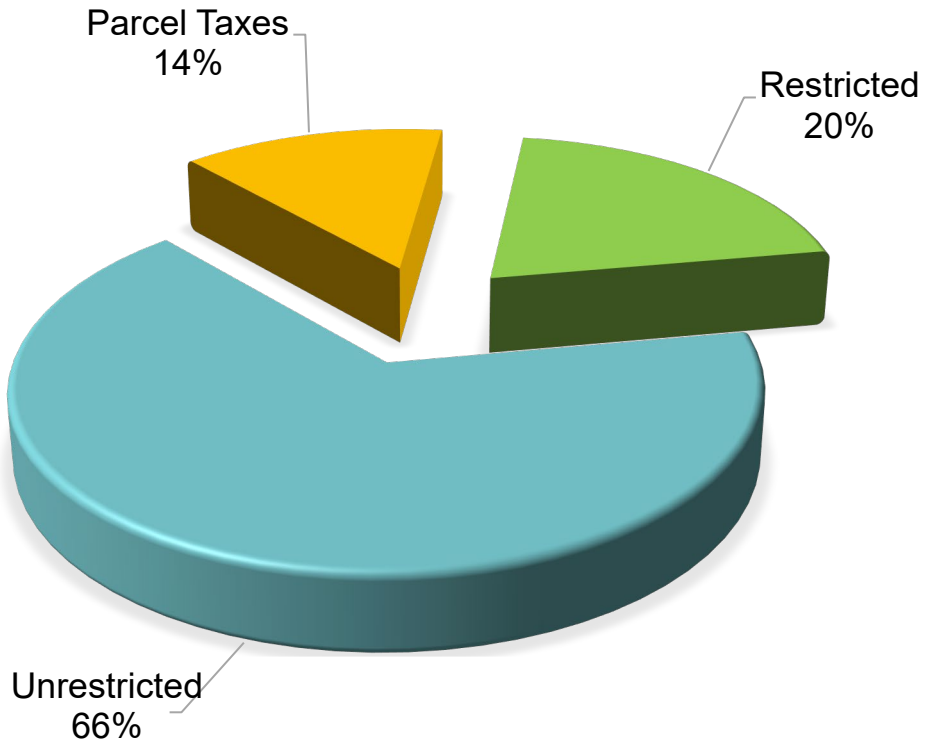
Restricted General Fund: Intended for specific programs, such as Special Education, Title I, Donations, etc.

General Fund – Revenues

Unrestricted Revenue	2024-25 (Millions)	2025-26 (Millions)
LCFF Base	$ 100.19	$ 104.42
LCFF Supp	7.53	7.92
Federal	-	-
Other State	2.28	2.29
Parcel Taxes	24.12	24.25
Other Local	3.55	3.50
Total Revenue	**$ 137.68**	**$ 142.39**

Restricted Revenue	2024-25 (Millions)	2025-26 (Millions)
LCFF Base	$ 0.93	$ 0.95
LCFF Supp	-	-
Federal	4.30	4.00
Other State	15.72	19.43
Parcel Taxes	-	-
Other Local	11.67	11.62
Total Revenue	**$ 32.61**	**$ 36.00**

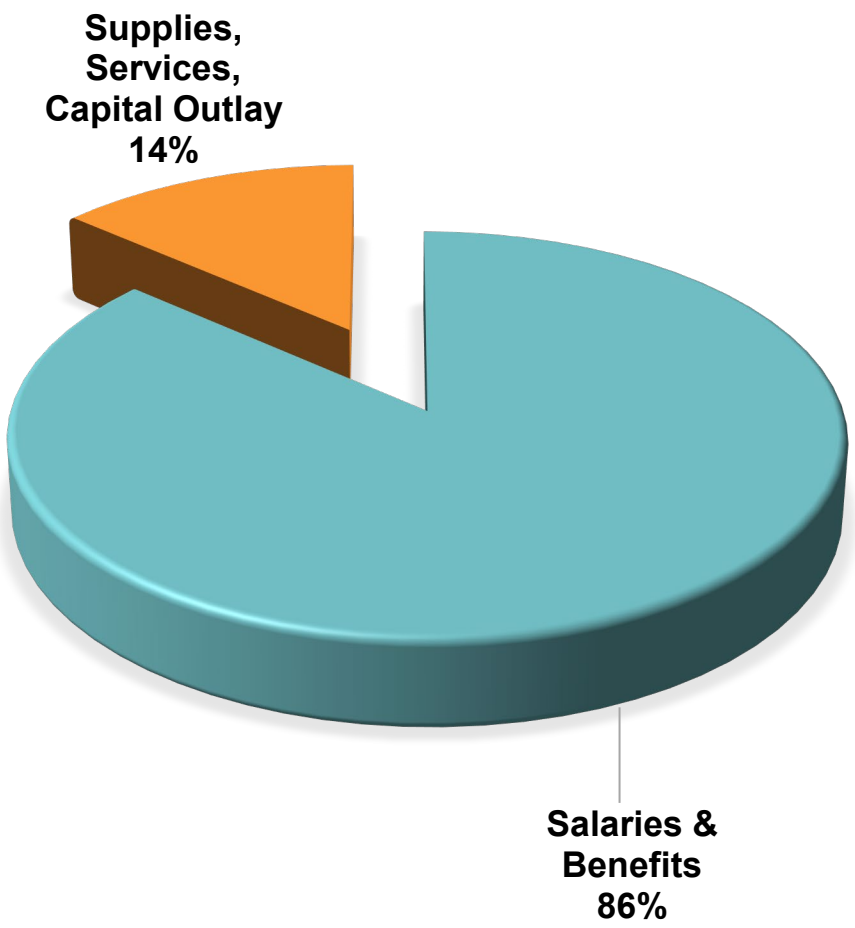
GENERAL FUND REVENUE 25-26



General Fund – Unrestricted

EXPENDITURES	2024-25 (millions)	2025-26 (millions)
Certificated Salaries	$ 51.97	$ 56.04
Classified Salaries	14.43	15.28
Employee Benefits	22.00	24.74
Books & Supplies	1.94	3.38
Services & Op. Expenses	11.91	10.96
Capital Outgo	1.45	0.78
Total Expenditures	**$ 103.69**	**$ 111.18**
Other Outgo	(1.98)	(2.76)
Contribution to Restricted	36.31	40.50
Total Expenditures & Outgo	**$ 138.03**	**$ 148.92**

GENERAL FUND – UNRESTRICTED EXPEDITURE 25-26



General Fund – Unrestricted

EXPENDITURES	2024-25 (millions)	2025-26 (millions)
Certificated Salaries	$ 51.97	$ 56.04
Classified Salaries	14.43	15.28
Employee Benefits	22.00	24.74
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Services & Op. Expenses	11.91	10.96
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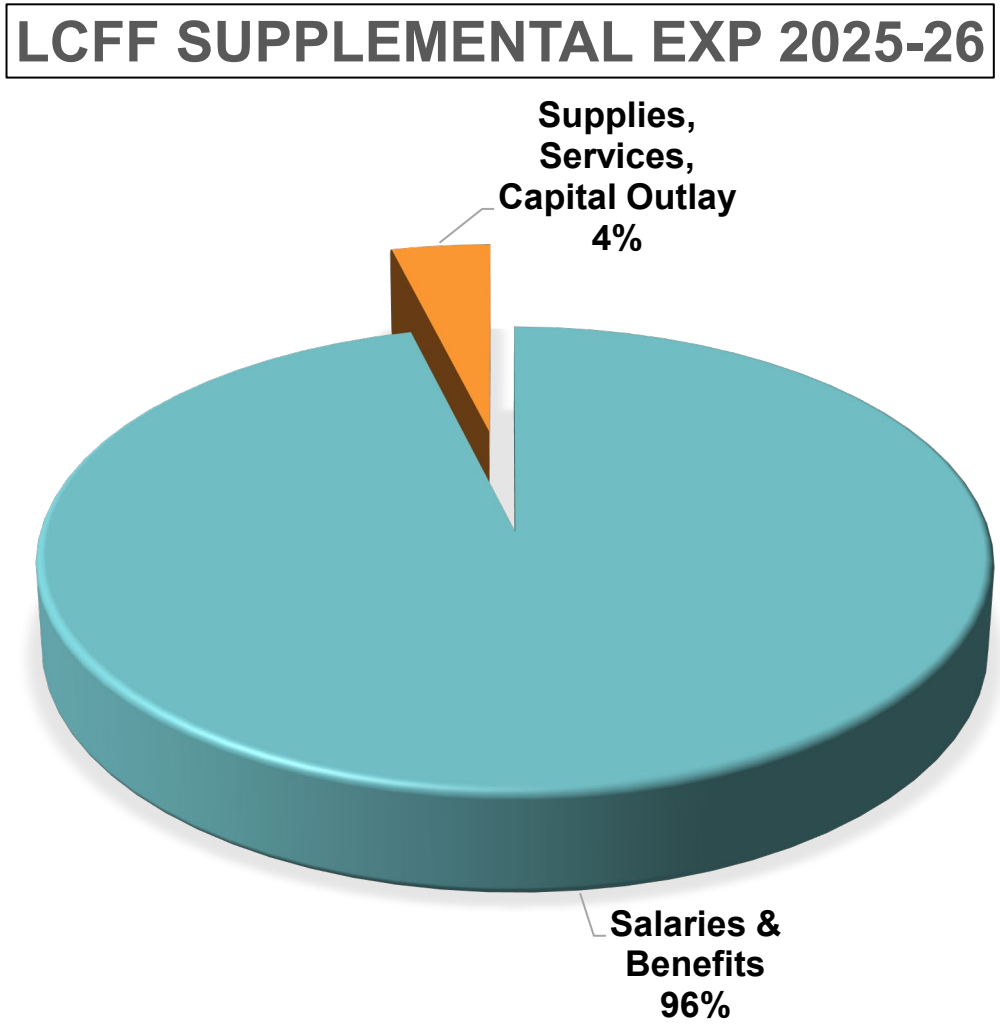
Other Outgo	(1.98)	(2.76)
Contribution to Restricted	36.31	40.50
Total Expenditures & Outgo	**$ 138.03**	**$ 148.92**

Services & Op. Expenses	
Program	Amount (millions)
Utilities	$ 2.70
Liability Insurance	$ 1.43
Health Services contracts	$ 1.21
Legal settlements	$ 0.45
Parcel Tax Processing Fee	$ 0.45
Misc. software applications	$ 0.40
Financial software	$ 0.36
Telecommunications	$ 0.35
Legal Expenses	$ 0.32
Copier Lease	$ 0.23
Athletics	$ 0.21
Student Information System	$ 0.17
Misc. Contracts	$ 2.69
Total	$ 10.96

General Fund – LCFF Supplemental*

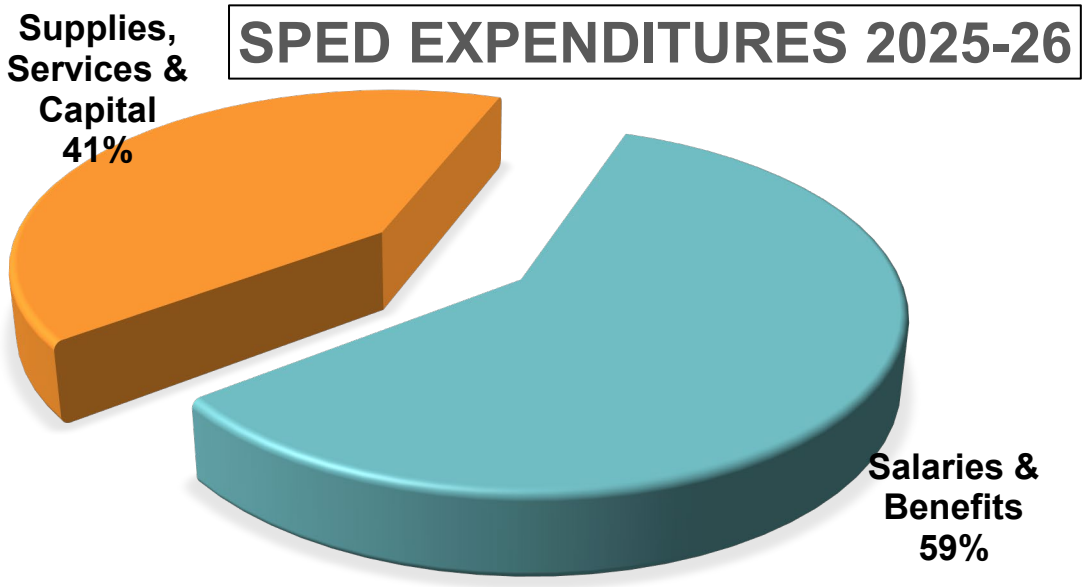
REVENUES	Amount (millions)
LCFF Supplemental Revenue	$ 7.92
Total Revenue	**$ 7.92**
EXPENDITURES	
Certificated Salaries	$ 4.67
Classified Salaries	0.91
Employee Benefits	1.81
Books & Supplies	0.05
Services & Op. Expenses	0.25
Capital Outgo	-
Other Outgo	0.62
Total Expenditures	**$ 8.32**



*Subset of General Fund – Unrestricted

General Fund – Special Education

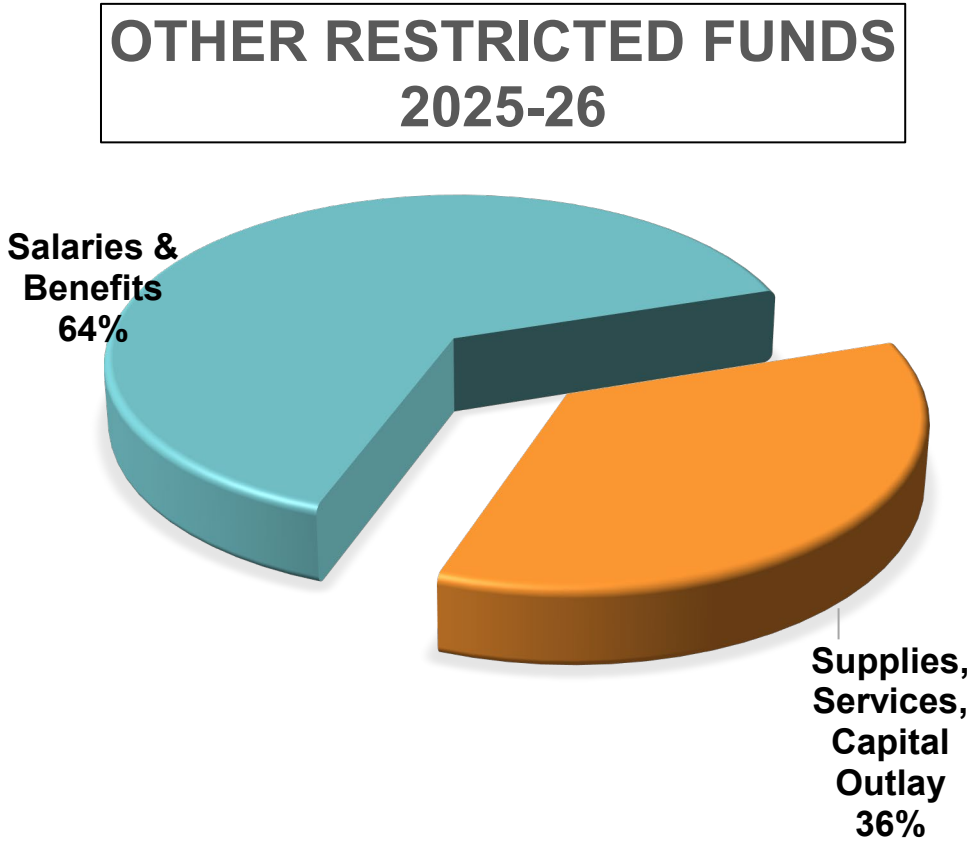
EXPENDITURES	2022-23	2023-24	2024-25	2025-26
	Amount (millions)			
Certificated Salaries	$ 10.62	$ 12.01	$ 12.14	$ 13.47
Classified Salaries	5.88	5.69	5.69	5.64
Employee Benefits	6.31	6.68	6.29	8.06
Books & Supplies	0.16	0.18	0.17	0.19
Services & Op. Exp.	14.04	16.45	17.59	17.87
Capital Outgo	0.02	-	-	-
Other Outgo	1.89	1.73	2.29	2.77
Total Expenditures	**$ 38.91**	**$ 42.75**	**$ 44.17**	**$ 48.01**



Services & op. Expenses	
Program	Amount (millions)
Contracts for Paraprofessionals	$6.54
Non-Public Schools	3.02
Student Transportation	2.71
Mental Health Services	1.98
Settlements	1.10
Speech Services	0.96
Children's Hospital	0.38
Misc. Contracts	0.36
Contracts for Other Positions	0.33
Student Assessments	0.24
Non-Public Agencies	0.16
Legal Expenses	0.08
Total	$17.86

General Fund – Other Restricted Funds*

EXPENDITURES	Amount (millions)
Certificated Salaries	$ 2.80
Classified Salaries	3.71
Employee Benefits	7.50
Books & Supplies	1.45
Services & Op. Expenses	6.09
Capital Outgo	0.80
Other Outgo	0.81
Total Expenditures	**$ 23.17**



*Does not include Special Education

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Capital Outgo	0.80
Other Outgo	0.81
Total Expenditures	**$ 23.17**

Services & Op. Expenses	
Program	Amount (millions)
After School Programs	$1.89
Building Maintenance	1.29
Donations & Local Grants	0.87
Mental Health Services	0.59
Field Trips	0.39
Athletics	0.15
Assessment	0.15
BTSA / SCOE MOU	0.11
Textbook Adoption PD	0.1
CTE Contracts	0.08
Misc. Contracts	0.47
Total	$ 6.09

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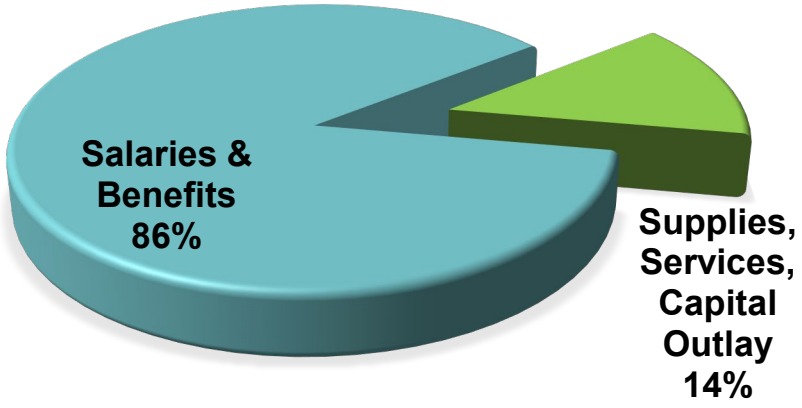
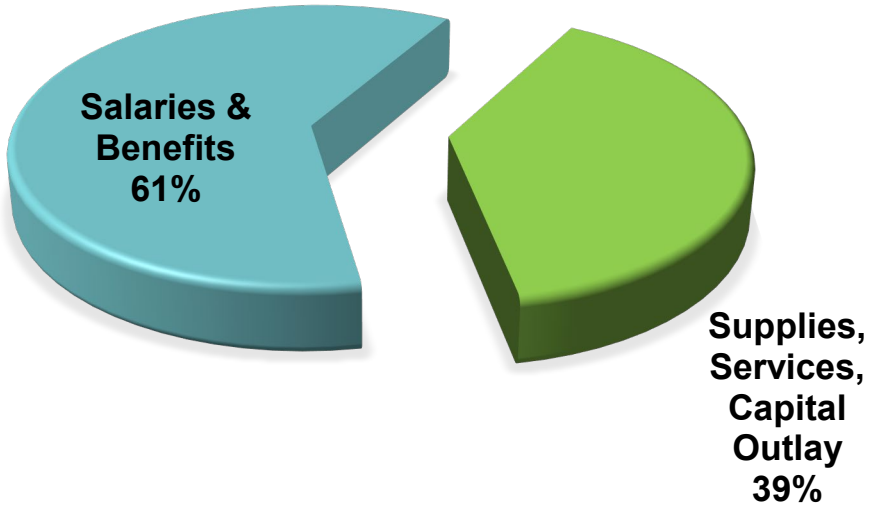
General Fund Expenditures

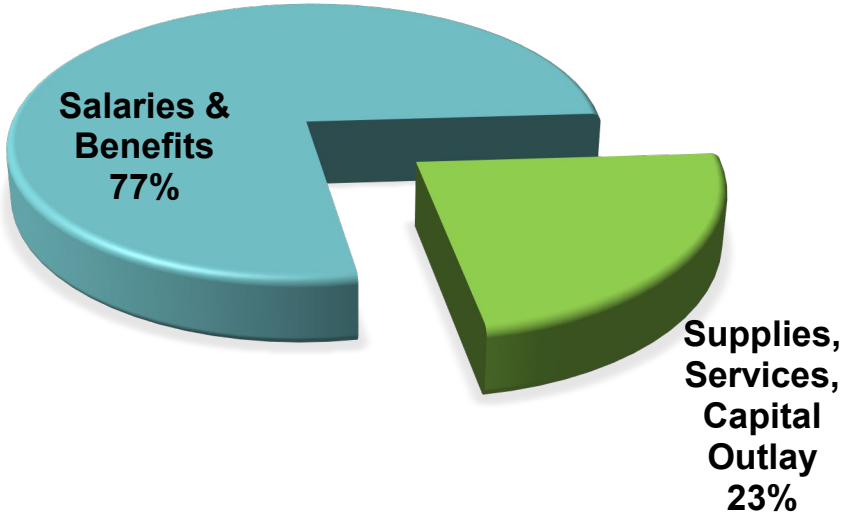
UNRESTRICTED GENERAL FUND



RESTRICTED GENERAL FUND



COMBINED GENERAL FUND



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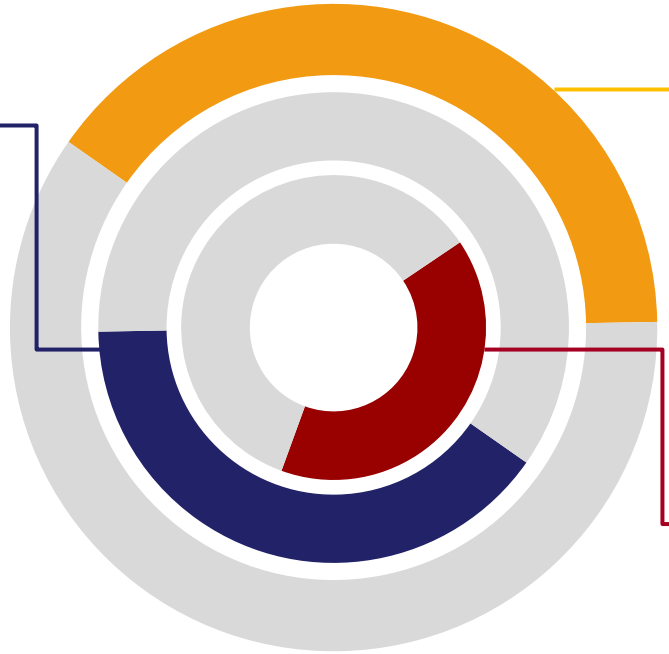

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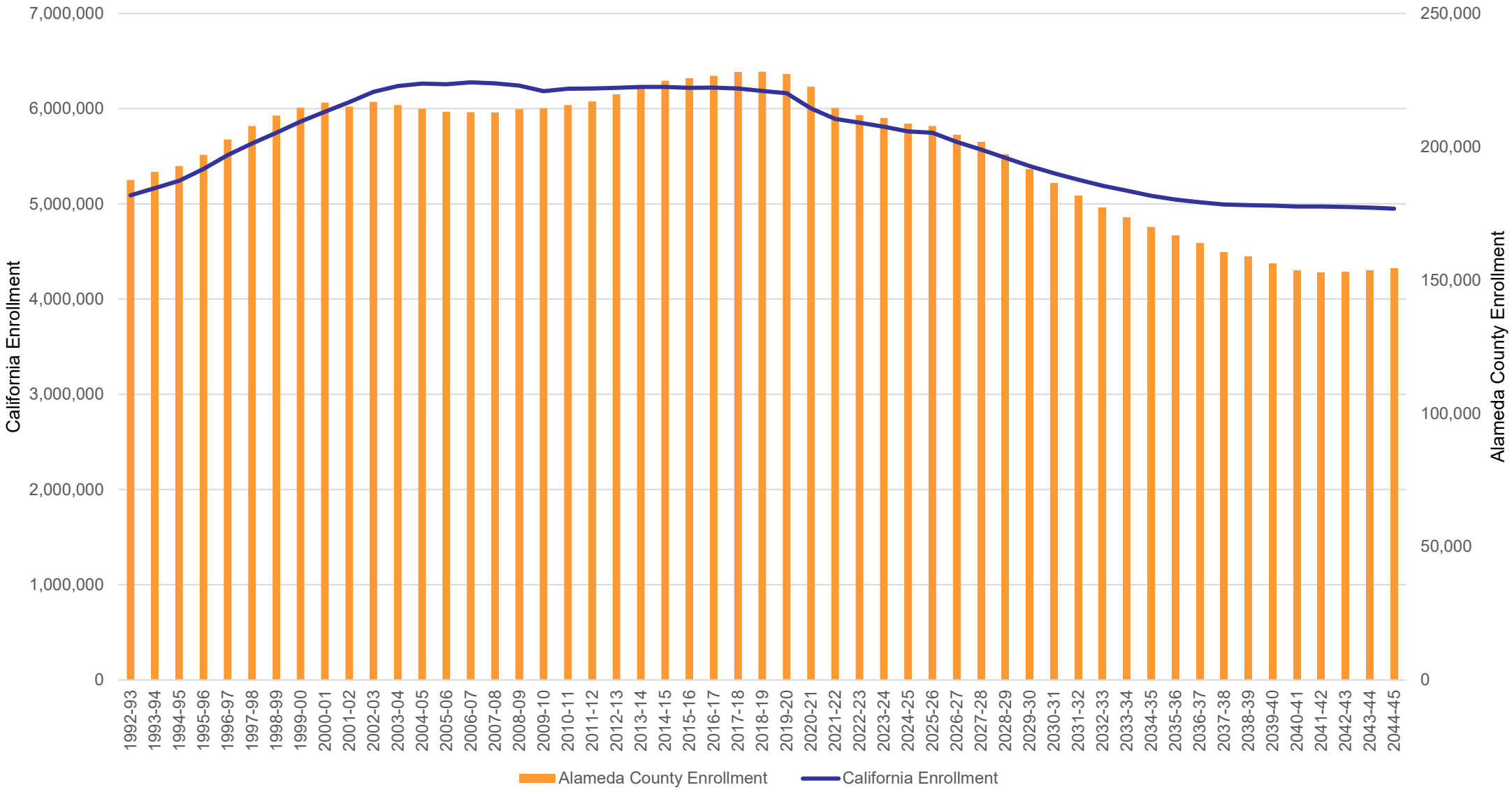
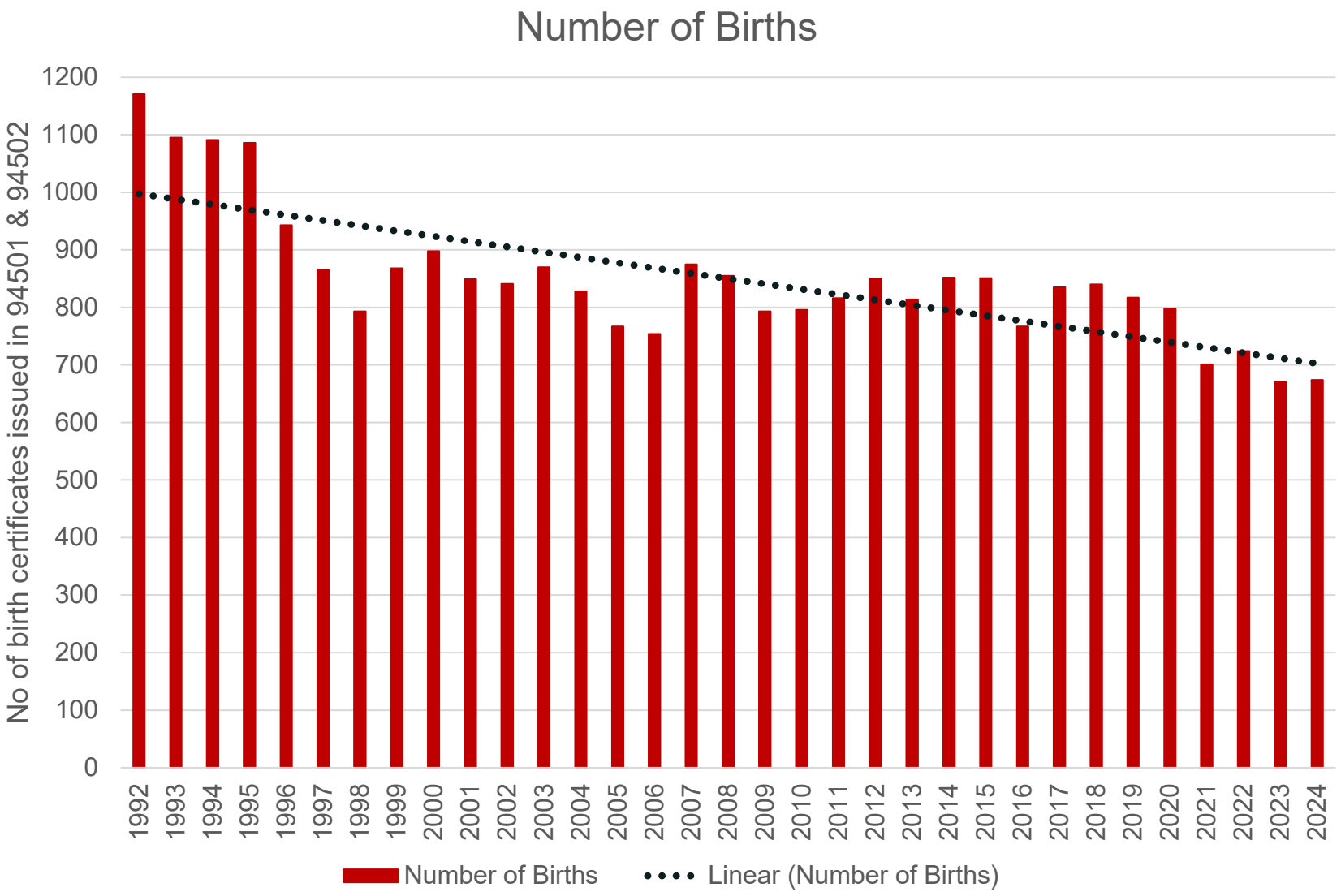


*Source: CA Dept. of Finance

Birth Certificates by Year– City of Alameda



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					Avg: 649								Avg: 757		

Changes for the First Interim

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- Increase in enrollment for 2026-27
- Budget to reflect actual employees who have filled vacancies – potential savings
- Expenditure adjustments
  - Reduction in Worker's Compensation Insurance
  - Recognition of Paid Pregnancy Leave (PPL)
- Potential increase in Special Education costs

Upcoming Fiscal Presentations

Board Discussion & Questions

ALAMEDA UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM

Item Title: Approval of Resolution No. 2026-2027.11 Adoption of 2025-2026 Gann Limit (5 Mins/Action)

Item Type: Action

Background: In 1979, voters passed Proposition 4, which set a maximum limit on appropriations for the state and all local government jurisdictions. This limit is commonly known as the Gann Limit, named after Paul Gann, who authored the measure that enshrined the limit in the state constitution. In 1990, Proposition 111 amended the Gann Limit to allow for greater flexibility in its calculation.

Each year, the Gann Limit must be recalculated to ensure that district appropriations funded by tax revenues stay within the constitutional limits established by Proposition 4, as amended. The attached resolution establishes the district's Gann Limit for the 2025-26 fiscal year and confirms that the appropriations do not exceed the calculated limit.

Resolution No. 2026-2027.11 Adoption of 2025-2026 GANN Limit is presented for approval and is required for compliance with Article XIII B of the California Constitution.

AUSD LCAP Goals: 4. Ensure that all students have access to basic services.

Fund Codes:

Fiscal Analysis

Amount (Savings) (Cost):

Recommendation: Approve as submitted.

AUSD Guiding Principle: #5 - Accountability, transparency, and trust are necessary at all levels of the organization.| #6 - Allocation of funds must support our vision, mission, and guiding principles.

Submitted By: Shariq Khan, Assistant Superintendent of Business Services

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ATTACHMENTS:

	Description	Upload Date	Type
🗋	Resolution No. 2026-2027.11	9/1/2026	Resolution Letter
🗋	Form GANN - School District Appropriations Limit Calculations	9/1/2026	Backup Material

ALAMEDA UNIFIED SCHOOL DISTRICT
Alameda, California
Resolution

September 8, 2026

Resolution No. 2026-2027.11

Adoption of 2025-2026 GANN Limit

WHEREAS, in November of 1979, the California electorate adopted Proposition 4 commonly known as the Gann Amendment, which added Article XIIIB to the California Constitution*;* and

WHEREAS, Article XIIIB establishes annual appropriations limits for state and local government entities, including school districts, based on specific growth factors and funding sources; and

WHEREAS, in June 1990, Proposition 111 amended Article XIIIB to provide revised adjustment formulas and greater flexibility in calculating the appropriations limit; and

WHEREAS, school districts are required to annually calculate their appropriations limit in accordance with the provisions of Article XIIIB and applicable statutory law; and

WHEREAS, the District has completed the calculation of its appropriations limit for the 2025-2026 fiscal year in accordance with the applicable constitutional and statutory law; and

NOW, THEREFORE, BE IT RESOLVED, that the Governing Board of the Alameda Unified School District has reviewed and adopts the calculations and documentation as presented; and

AND BE IT FURTHER RESOLVED, that the Board declares that the appropriations in the District's adopted budget for fiscal year 2025-2026 do not exceed the limitations imposed by Article XIIIB of the California Constitution.

PASSED AND ADOPTED by the following vote this 8th day of September, 2026:

AYES:_____MEMBERS:_____

NOES:_____MEMBERS:_____

ABSENT:_____MEMBERS:_____

_____
Ryan LaLonde, President
Board of Education
Alameda Unified School District
Alameda County, State of California

ATTEST:

By:_____
Pasquale Scuderi, Secretary
Board of Education
Alameda Unified School District

	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)	79,663,537.70		79,663,537.70			85,692,684.54
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	8,804.74		8,804.74			8,898.08
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)	8,898.08		8,898.08	8,898.08		8,898.08
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			8,898.08			8,898.08
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)	159,371.19		159,371.19	158,175.00		158,175.00
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)	29,685,032.01		29,685,032.01	29,320,308.00		29,320,308.00
5. Unsecured Roll Taxes (Object 8042)	2,060,880.73		2,060,880.73	2,495,876.00		2,495,876.00
6. Prior Years' Taxes (Object 8043)	(588,881.63)		(588,881.63)	(371,688.00)		(371,688.00)
7. Supplemental Taxes (Object 8044)	638,643.95		638,643.95	555,471.00		555,471.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	16,769,180.73		16,769,180.73	17,721,761.00		17,721,761.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	6,820,218.14		6,820,218.14	6,432,189.00		6,432,189.00
12. Parcel Taxes (Object 8621)	23,921,127.27		23,921,127.27	24,044,715.00		24,044,715.00
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)	79,465,572.39	0.00	79,465,572.39	80,356,807.00	0.00	80,356,807.00
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)	79,465,572.39	0.00	79,465,572.39	80,356,807.00	0.00	80,356,807.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	6,592,023.00		6,592,023.00	6,255,144.00		6,255,144.00
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)	6,592,023.00	0.00	6,592,023.00	6,255,144.00	0.00	6,255,144.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	63,682,459.00		63,682,459.00	66,310,076.00		66,310,076.00
25. LCFF State Aid - Prior Years (Object 8019)	(6,359.00)		(6,359.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	63,676,100.00	0.00	63,676,100.00	66,310,076.00	0.00	66,310,076.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	178,390,812.10		178,390,812.10	171,570,662.00		171,570,662.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	2,356,180.13		2,356,180.13	1,484,096.00		1,484,096.00

	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)			79,663,537.70			85,692,684.54
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0106			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			85,692,684.54			89,934,472.42
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			79,465,572.39			80,356,807.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			1,067,769.60			1,067,769.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			12,819,135.15			15,832,809.42
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			12,819,135.15			15,832,809.42
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			1,235,208.05			839,305.70
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			80,700,780.44			81,196,112.70
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)			11,583,927.10			14,993,503.72
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			80,700,780.44			
b. State Subventions (Line D8)			11,583,927.10			
c. Less: Excluded Appropriations (Line C23)			6,592,023.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			85,692,684.54			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY		**2025-26 Actual**			**2026-27 Budget**	
11. Adjusted Appropriations Limit (Lines D4 plus D10)			85,692,684.54			89,934,472.42
12. Appropriations Subject to the Limit (Line D9d)			85,692,684.54			

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

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

Steve Chonel	schonel@alamedaunified.org	510-337-7082
Gann Contact Person	Contact Email Address	Contact Phone Number

ALAMEDA UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM

Item Title: Consideration and Approval of Amendment to the Superintendent's Employment Agreement (5 Mins/Action)

Item Type: Action

Background: The Board is asked to take action on the Seventh Amendment to Superintendent Pasquale Scuderi's Employment Agreement. The original agreement was effective July 1, 2019, and has been amended six times since then.

Following the Superintendent's satisfactory evaluation for the 2025-26 school year, the amendment extends the term of the current Employment Agreement for an additional 12 months, through June 30, 2030. All other provisions of the existing agreement remain unchanged.

The proposed amendment is attached. The original Superintendent Employment Agreement, along with all subsequent amendments, is available on the Contracts and Calendars page of the AUSD website.

AUSD LCAP Goals:

Fund Codes:

Fiscal Analysis

Amount (Savings) (Cost):

Recommendation: Other

Board decision

AUSD Guiding Principle: #3 - Administrators must have the knowledge, leadership skills and ability to ensure student success.| #5 - Accountability, transparency, and trust are necessary at all levels of the organization.| #6 - Allocation of funds must support our vision, mission, and guiding principles.

Submitted By: Ryan LaLonde, Board President

ATTACHMENTS:

	Description	Upload Date	Type
	Proposed Amendment to Superintendent's Contract September 2026	9/1/2026	Cover Memo

SEVENTH AMENDMENT TO EMPLOYMENT AGREEMENT FOR SUPERINTENDENT SERVICES BETWEEN ALAMEDA UNIFIED SCHOOL DISTRICT AND PASQUALE SCUDERI

This Amendment ("Seventh Amendment") is made by and between the Governing Board of the Alameda Unified School District, a public school district of the State of California ("District"), and Pasquale Scuderi, an individual (referred to as "Superintendent") (collectively, the "Parties"). It modifies the Employment Agreement (the "Agreement"), effective July 1, 2019, currently in force between the Parties and is further to five prior Amendments executed on or around September 2020 ("First Amendment,") September 2021 ("Second Amendment,") October 2022 ("Third Amendment,"), August 2023 ("Fourth Amendment"), May 2024 ("Fifth Amendment), and April 2025 (Sixth Amendment).

RECITALS

WHEREAS, the Board and Superintendent are parties to an Employment Agreement effective July 1, 2019 (the "Agreement"), which is attached hereto;

WHEREAS, the Board and Superintendent amended the Agreement in or around September 2020, September 2021, in or around October 2022, in or around August 2023, in and around May 2024, and in and around April 2026;

WHEREAS, the Superintendent received a satisfactory evaluation in the 2025-26 school year.

WHEREAS, the Board and Superintendent desire to amend the Agreement in order to extend the Superintendent's term of employment.

NOW, THEREFORE, the Board and Superintendent hereby agree to amend the Agreement as follows:

1. Term of Employment. Pursuant to Section 2 of the Agreement (as amended by the Sixth Amendment), the Governing Board hereby elects to extend the Agreement for an additional 12 months, through June 30, 2030. The Agreement shall expire on June 30, 2030.

2. No Other Modification. Except as amended herein and by prior amendments, the Agreement shall remain unchanged and in full force and effect.

3. Entire Agreement. The attached Agreement, subject to this Sixth Amendment and prior amendments, represents the full and complete agreement between the parties.

IN WITNESS WHEREOF, the parties have executed this Seventh Amendment to the Superintendent Employment Agreement as of the day and year set forth below.

_____ Date: _____

Pasquale Scuderi
Superintendent

On behalf of the Alameda Unified School District

_____ Date: _____

Ryan LaLonde
President, Board of Education