TO: BOARD OF EDUCATION

FROM: SUPERINTENDENT

DATE: JUNE 23, 2026

SUBJECT: 2026-27 BUDGET ADOPTION

ACTION

ISSUE: LVUSD 2026-27 Budget Adoption

BACKGROUND: State law requires that school districts adopt budgets prior to July 1st of each year. Often prior to the enactment of the state budget, school districts must submit a budget to the County Superintendent of Schools prior to the close of the fiscal year to meet the requirements of AB1200 and preclude County intervention.

Attached to this agenda item is an executive summary that outlines forecasted revenues, expenditures, and multi-year projections, along with the assumptions embedded within the budget forecast.

In accordance with AB1200, copies of the budget have been available for public review at the District Office and on the District website. A public hearing was held on June 9, 2026, where the attached budget was presented to the Board and the public.

ALTERNATIVES: 1. Approve the 2026-27 LVUSD Budget

2. Do not approve the 2026-27 LVUSD Budget

RECOMMENDATION: Staff recommends Alternative #1

Respectfully submitted,

Daniel Stepenosky, Ed.D.
Superintendent

Prepared by:

Dr. Ryan Gleason
Associate Superintendent
Chief Business Officer

LAS VIRGENES SCHOOLS

ESTIMATED ACTUALS ADOPTED BUDGET

June 2026





Las Virgenes Schools

Estimated Actuals 2025-26 and Adopted Budget 2026-27

Board of Education
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Special Thanks to All Members of the Finance/Business/Payroll Teams that Contribute to the Attached Report Every Day

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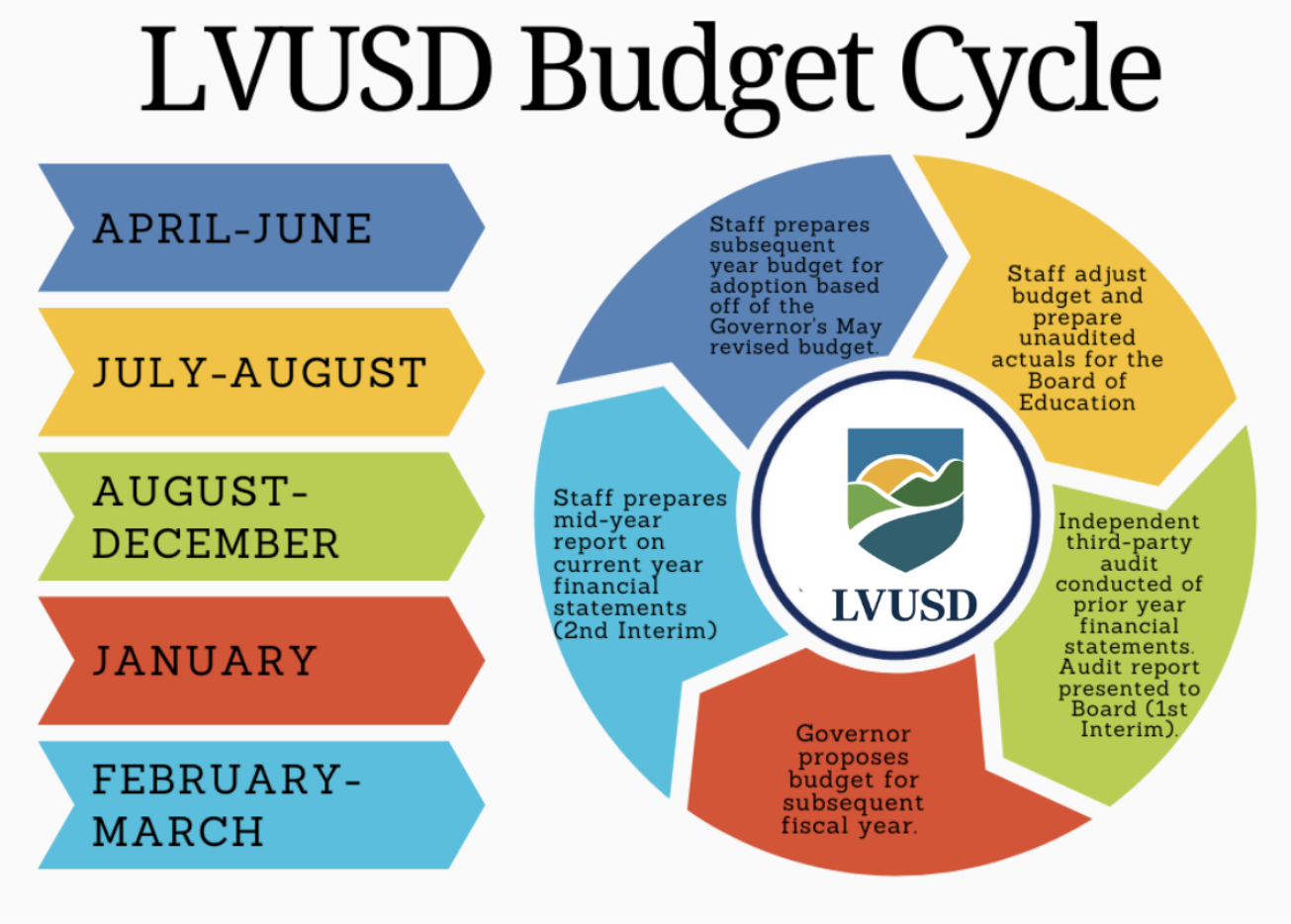
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Executive Summary

In accordance with AB 1200, school districts in California are required to provide interim financial reports to their governing boards to ensure fiscal health through the current and two subsequent years. These reports form a critical part of a district's accountability system and ensure that fiscal planning reflects both state and local conditions. The Adopted Budget Report for 2026-27 builds upon the framework established during the Second Interim and integrates updated projections, refined revenue data, and key assumptions stemming from the Governor's May Revision.

Las Virgenes Unified School District (LVUSD) enters the 2026–27 fiscal year with caution and a conservative approach. While ongoing challenges, such as the withholding of Proposition 98 for multiple years, the mid-year reduction in COLA, and continued cost pressures, remain, the district has taken deliberate steps to maintain fiscal prudence through resource planning, enrollment recovery, and strategic use of reserves.



Overall Fiscal Picture

The Governor's 2026–27 May Revision presents a stronger state revenue picture than the January proposal, but it continues to reflect a cautious approach to long-term budget planning. The state's major revenue sources are projected to be higher than previously estimated, largely due to stronger personal income tax receipts and capital gains activity. Even with this improvement, the May Revision emphasizes budget stability, reserve protection, and limited new ongoing commitments rather than broad program expansion.

For TK–12 education, the May Revision includes total funding of approximately $151.6 billion, including $91.3 billion from the General Fund and $60.3 billion from other funds. The Proposition 98 Guarantee is projected at $124.9 billion in 2024–25, $125.1 billion in 2025–26, and $127.1 billion in 2026–27. These amounts reflect a significant improvement over the January assumptions and provide a more stable statewide funding environment for school district planning.

However, not all of the increased Proposition 98 funding will flow immediately to school districts. A substantial portion of the increase is required to be deposited into the Proposition 98 Rainy Day Fund, which is projected to increase from approximately $4.1 billion at the January Governor's Budget to approximately $10.3 billion at May Revision. This strengthens statewide budget resiliency, but it also means that the improved Proposition 98 outlook does not translate dollar-for-dollar into immediately spendable local revenue.

The most important local impact for LVUSD is the updated Local Control Funding Formula. The May Revision includes a statutory LCFF COLA of 2.87%, up from the January estimate of 2.41%. In addition, the May Revision includes a discretionary LCFF investment of approximately $906.7 million, commonly referred to as a "super COLA," bringing the total LCFF adjustment to 4.31%. For LVUSD, this change is estimated to generate approximately $2.3 million in additional ongoing annual revenue compared to the January Governor's Budget. This additional funding helps the district manage rising operating costs, partially offset inflationary pressure, and absorb new state requirements, including the proposed requirement to provide up to 14 weeks of paid pregnancy disability leave beginning in 2026–27.

Special education receives one of the most significant statewide increases in the May Revision. For 2025–26, the current statewide SELPA base rate is approximately $917.53 per ADA. At the January Governor's Budget, the proposed 2026–27 special education base rate increased to $999 per student. The May Revision proposes to raise the 2026–27 rate to $1,340 per student, an increase of $341 per student compared to January and more than $422 per student compared to the current 2025–26 base rate. For LVUSD, the increase from the January Budget to the May Revision is estimated to provide approximately $453,000 in additional ongoing annual special education revenue.

This special education increase is meaningful, but it should be understood within the structure of California's AB 602 SELPA funding model. These dollars are calculated through the SELPA system and are not distributed in the same manner as LCFF. The actual benefit to LVUSD will depend on the SELPA allocation methodology, funded ADA, property tax offsets, regionalized services, and other special education funding components. Even with the proposed increase, special education remains a major local

cost pressure because actual district costs continue to be driven by staffing, service levels, placements, transportation, related services, legal compliance, and individual student needs.

The May Revision also expands one-time discretionary support through the Student Support and Professional Development Discretionary Block Grant, increasing the statewide proposal from $2.8 billion at the January Budget to $5.0 billion at May Revision. For LVUSD, this is estimated to provide approximately $8.7 million in one-time funding. These funds are intended to support rising costs and statewide priorities, including professional development in literacy, mathematics, developmentally appropriate instruction for TK–3, teacher recruitment and retention, career pathways, and dual enrollment. Because these funds are one-time in nature, they should be used carefully and should not be relied upon to support ongoing staffing or recurring costs.

Taken together, the May Revision is estimated to provide LVUSD with approximately $2.75 million in additional ongoing annual revenue compared to the January Budget, consisting of approximately $2.3 million from the LCFF COLA adjustment and approximately $453,000 from the special education base-rate increase. In addition, LVUSD is estimated to receive approximately $8.7 million in one-time discretionary block grant funding, for a total estimated local impact of approximately $11.45 million.

Importantly, these amounts are not reflected in the 2026–27 Adopted Budget to follow, because they are based on the Governor's May Revision proposal and remain subject to final state budget adoption and implementation details. LVUSD's Adopted Budget therefore remains appropriately conservative. The district will incorporate final state budget changes through subsequent budget revisions once the enacted state budget, trailer bill language, apportionment schedules, and program-specific guidance are finalized. That said

General Fund Revenues and Expenditures
The following charts and schedules reflect the changes to the budget since the Multi-year Projections presented with our First Interim Budget.

Revenues
The 2026–27 Adopted Budget projects total General Fund revenues of approximately $165.6 million, reflecting an increase of approximately $1.6 million, or 1.0%, compared to where we anticipate closing with our 2025–26 Estimated Actuals. While the overall revenue picture remains relatively flat, the composition of revenues reflects the district's continued reliance on LCFF growth, offset by reductions in certain restricted state and federal funding streams. The revenue growth is being buoyed by stronger returns on enrollment than our projections.

LCFF remains the district's largest and most stable revenue source. LCFF revenues are projected to increase from approximately $118.1 million in 2025–26 to $121.0 million in 2026–27, an increase of $2.9 million, or 2.4%. This growth reflects the application of updated state funding assumptions, including the statutory Cost-of-Living Adjustment, enrollment and attendance assumptions, and changes in the relationship between state aid and local property tax revenues. Although secured roll property taxes are

projected to decline, the LCFF calculation is supported by a corresponding increase in state aid, helping preserve the district's overall base funding level.

Federal revenue is projected to decrease slightly, from approximately $3.8 million to $3.7 million, a reduction of $116,128, or 3.0%. Most federal programs remain relatively stable, including Title I, Title II, Title III, and federal special education entitlement funding. The decrease is primarily attributable to the reduction of federal special education discretionary grant revenue reflected in the 2025–26 Estimated Actuals but not carried forward into the 2026–27 Adopted Budget.

State Revenue is projected to decline from approximately $26.7 million to $23.7 million, a decrease of approximately $2.9 million, or 11.0%. Core state revenue categories such as Lottery, ELOP, CTEIG, and Prop 28 remain largely stable. The primary reduction is reflected in other revenues which decrease from approximately $11.6 million to $8.4 million, consistent with the continued sunset or spend-down of one-time and restricted state categorical resources.

Local Revenue is projected to increase from approximately $15.4 million to $17.2 million, an increase of approximately $1.8 million, or 11.5%. Most ongoing local revenue categories are budgeted flat, including parcel tax revenue, leases and rentals, interest earnings, non-resident student revenue, transportation fees, interagency services, and tuition. The increase is primarily reflected in restricted which grows from approximately $9.1 million to $10.9 million largely due to the expansion of LVUSD Plus+.

Taken together, the 2026–27 revenue budget reflects modest LCFF growth, stable ongoing local revenue assumptions, and the continued reduction of temporary or one-time restricted state resources. This reinforces the need for conservative planning, careful monitoring of enrollment and attendance, and disciplined use of one-time transfers or reserves to support operational stability during the transition from one-time categorical funding to ongoing base-funded operations.

Revenue Source	2025–26 Estimated Actuals	2026–27 Adopted Budget	Change	% Change
LCFF Sources	$118,136,594	$121,013,353	$2,876,759	2.4%
Federal Revenue	$3,821,206	$3,705,078	-$116,128	-3.0%
Other State Revenue	$26,672,257	$23,736,160	-$2,936,097	-11.0%
Other Local Revenue	$15,415,833	$17,191,363	$1,775,530	11.5%
Total Revenues	$164,045,890	$165,645,954	$1,600,064	1.0%

Expenditures

The 2026–27 Adopted Budget projects total General Fund expenditures of approximately $173.8 million, reflecting a decrease of approximately $2.5 million, or 1.4%, compared to the 2025–26 Estimated Actuals. This modest overall decline reflects continued efforts to manage staffing levels, reduce one-time spending, and align restricted program expenditures with available categorical resources.

Salary and benefit costs continue to represent the largest share of the district's General Fund budget. Combined certificated salaries, classified salaries, and employee benefits total approximately $141.0 million, or about 81% of total General Fund expenditures. This underscores the structural reality that LVUSD's budget is primarily a people-centered budget, with the majority of resources directed toward staffing, classroom instruction, student support, and the operational services necessary to run schools.

Certificated salaries are projected to decrease from approximately $67.4 million in 2025–26 to $65.8 million in 2026–27, a reduction of approximately $1.6 million, or 2.4%. This decrease is primarily reflected in the unrestricted side of the budget and is consistent with continued staffing alignment, position control, natural attrition, and class-size management efforts. Restricted certificated salaries increase modestly, reflecting the continued use of categorical and program-specific funds for instructional and student support purposes.

Classified salaries are projected to remain relatively flat, increasing from approximately $30.2 million to $30.3 million, an increase of approximately $136,584, or 0.5%. This stability reflects the ongoing need to maintain essential operational, instructional support, special education, transportation, maintenance, clerical, and site-based services, even as the district continues to monitor staffing levels in relation to enrollment, program needs, and available resources.

Books and supplies are projected to decrease from approximately $8.4 million to $7.3 million, a reduction of approximately $1.1 million, or 13.0%. This decrease reflects the natural reduction of one-time materials, supplies, and restricted program spending that was included in the 2025–26 Estimated Actuals but is not budgeted at the same level for 2026–27. As one-time funds continue to expire or are spent down, the district must continue distinguishing between ongoing instructional needs and temporary, categorical, or one-time purchases.

Services and other operating expenditures are projected to remain nearly flat overall, increasing slightly from approximately $24.5 million to $24.6 million, an increase of approximately $120,477, or 0.5%. Within this category, unrestricted expenditures increase while restricted expenditures decline, reflecting shifts in how certain operational and programmatic costs are supported. This area will continue to require close monitoring because it includes many costs that are subject to inflationary pressure, including contracts, utilities, insurance, professional services, transportation-related services, maintenance, and other operating obligations.

Capital outlay is projected to decrease from approximately $534,483 to $492,302, a reduction of approximately $42,181, or 7.9%. This category remains relatively small within the General Fund, as larger facility and infrastructure projects are generally supported through other funds, including bond and capital facilities resources when appropriate.

The 2026–27 expenditure budget reflects disciplined cost management in a period of continued fiscal pressure. The budget does not show a major expansion of ongoing expenditures; rather, it reflects staffing alignment, reduced one-time spending, stable benefit projections, and careful management of restricted program costs. This approach is necessary as the district continues to transition away from temporary state and federal resources while preserving core instructional and operational services.

Expenditure Category	2025–26 Estimated Actuals	2026–27 Adopted Budget	Change	% Change
Certificated Salaries	$67,433,682	$65,815,853	-$1,617,829	-2.4%
Classified Salaries	$30,211,370	$30,347,954	$136,584	0.5%
Employee Benefits	$44,841,559	$44,819,117	-$22,442	-0.1%
Books and Supplies	$8,401,583	$7,305,298	-$1,096,285	-13.0%
Services and Other Operating Expenditures	$24,495,249	$24,615,726	$120,477	0.5%
Capital Outlay	$534,483	$492,302	-$42,181	-7.9%
Other Outgo	$511,771	$511,771	$0	0.0%
Transfers of Indirect Costs	-$145,229	-$145,229	$0	0.0%
Total Expenditures	$176,284,468	$173,762,792	-$2,521,676	-1.4%

Fund Balance

The 2026–27 Adopted Budget projects a General Fund ending fund balance of approximately $18.7 million, compared to approximately $19.8 million in the 2025–26 Estimated Actuals. This reflects a projected decrease of approximately $1.1 million, or 5.6%, in total fund balance during 2026–27.

The fund balance picture is materially buoyed by the inclusion of a $7.0 million transfer in during 2026–27. Before other financing sources and uses, the district's expenditures exceed revenues by approximately $8.1 million. After the transfer is included, the projected net decrease in fund balance is reduced to approximately $1.1 million. This distinction is important because it shows that the operating budget continues to reflect structural pressure, even though the year-end fund balance remains relatively stable.

The conservative modeling in this budget has unrestricted ending fund balance is projected to decrease from approximately $7.0 million to $5.7 million, a reduction of approximately $1.3 million. The restricted fund balance is projected to increase slightly, from approximately $12.8 million to $13.0 million, reflecting the timing and availability of restricted program resources. As a result, the majority of the

district's ending General Fund balance remains restricted and is not available for general operating purposes.

The 2026–27 Adopted Budget therefore reflects a cautious but manageable fund balance position. The district is not projecting a major decline in total ending fund balance for the budget year; however, that stability depends in part on the use of interfund support and continued discipline around staffing, program costs, and one-time expenditures. The budget reinforces the need to distinguish between restricted balances, unrestricted operating reserves, and the broader reserve capacity available in Fund 17. Prior years have shown similar circumstances which were tempered by careful management.

Looking ahead, the district will need to continue monitoring enrollment, attendance, state budget revisions, cash flow, and the timing of restricted program expenditures. While the projected ending fund balance remains above the minimum reserve requirement, the unrestricted portion of the General Fund remains limited relative to the size of the district's annual operating budget. This makes ongoing budget monitoring and reserve planning essential to maintaining fiscal stability.

Fund Balance	2025–26 Estimated Actuals	2026–27 Adopted Budget
Beginning Fund Balance	$31,995,504	$19,814,196
Restricted Ending Balance	$19,814,196	$18,697,358
Unassigned and Unappropriated Balance	$6,995,209	$5,735,187

Multiyear Projections

Like most districts across the state, LVUSD's current budget is dependent on several critical factors. These critical factors will continue to shape the District's budget over the next few years. Each item is significant and will require aggressive responses to manage the impact on our budget.

Multi-year projection factors:

- The community's overwhelming support for Measure E has secured $2.3M in annual funding through 2027-28.
- Conservative estimates of 9825 students in 2026-27 with a 1% decline thereafter.
- The current projected COLA estimates over the next three fiscal years of 2.41%, 3.06% and 3.23%. The COLAs used in this budget do not include the proposals outlined in the May Revise, as we will need to await the statutory budget adoption to realize increases.
- The ability of the District to manage changes in enrollment and attendance.

- Impact of the sunset of one-time categorical funding between 2023 and 2028 from the ESSER II, ESSER III, AIM/Discretionary, and Learning Recovery Block Grants.
- Statutory rate fluctuations to state PERS/STRS retirement programs without any new state or federal offset.
- Passage of Measure S and associated General Fund Savings from conversion to solar and reduced deferred maintenance costs based on estimated completion dates.

Multi-Year Revenues

The multiyear revenue projection reflects modest growth in the district's core funding base, with LCFF serving as the primary driver of projected revenue increases over the next two fiscal years. Total General Fund revenues, excluding transfers in and internal contributions, are projected to increase from approximately $165.6 million in 2026–27 to $166.7 million in 2027–28, and then to approximately $170.8 million in 2028–29.

The most significant source of growth is LCFF revenue. LCFF is projected to increase from approximately $121.0 million in 2026–27 to $123.2 million in 2027–28, and then to approximately $127.4 million in 2028–29. This represents an increase of approximately $6.4 million over the two-year projection period. Because LCFF is the district's primary unrestricted revenue source, these assumptions are central to the district's ability to maintain ongoing programs, staffing, and operations.

Federal revenues remain relatively stable across the multiyear projection. Federal revenue is projected at approximately $3.7 million in 2026–27, increasing slightly to $3.8 million in 2027–28, before returning to approximately $3.7 million in 2028–29. These revenues remain primarily restricted and program-specific, limiting their use for general operating purposes.

State Revenue is projected to decline from approximately $23.7 million in 2026–27 to $22.5 million in 2027–28, and then remain flat in 2028–29. This decline reflects the continued reduction or expiration of one-time and restricted state resources. While ongoing categorical programs such as Special Education, Lottery, ELOP, CTEIG, and Prop 28 remain important components of the budget, the overall state revenue projection continues to reflect a transition away from temporary state funding, although this will shift a bit if the May Revise proposal becomes realized.

Local Revenue is projected to remain flat at approximately $17.2 million across the multiyear period. This reflects a conservative approach to local revenue assumptions, including interest earnings, leases and rentals, parcel tax revenue, tuition, transportation-related revenue, and other local sources. Maintaining flat local revenue assumptions helps avoid overreliance on revenues that may fluctuate based on market conditions, enrollment, participation, or local activity.

The multiyear projection also includes transfers in of $7.0 million in 2026–27, $4.5 million in 2027–28, and $2.0 million in 2028–29. These transfers are not operating revenues, but they are important to the overall conservative fiscal picture because they help support fund balance and cash flow during a period of

structural pressure. The planned reduction in transfers over the projection period reinforces the need to align ongoing expenditures with ongoing revenues.

Taken together, the multiyear revenue outlook shows a district that is gradually benefiting from LCFF growth but still operating in a constrained fiscal environment. The revenue base improves over time, but much of the growth is concentrated in LCFF, while other revenue categories remain flat or decline. This makes enrollment, attendance, state COLA assumptions, and local revenue monitoring especially important as the district moves through the 2026–27 budget year and prepares for future interim reporting cycles.

Revenue Source	2026–27 Budget	2027–28 Projection	2028–29 Projection
LCFF Sources	$121,013,353	$123,182,677	$127,368,367
Federal Revenue	$3,705,078	$3,830,797	$3,714,669
Other State Revenue	$23,736,160	$22,520,773	$22,520,773
Other Local Revenue	$17,191,363	$17,191,362	$17,191,362
Total Revenues	$165,645,954	$166,725,609	$170,795,171

Expenditures

The multiyear expenditure projection shows General Fund expenditures declining from approximately $173.8 million in 2026–27 to approximately $171.9 million in 2027–28, before increasing modestly to approximately $172.7 million in 2028–29. This reflects a relatively stable expenditure pattern across the projection period, with the district continuing to manage staffing, benefits, supplies, and operating costs within a constrained revenue environment.

Salary and benefit costs remain the dominant portion of the district's expenditure budget throughout the multiyear projection. Combined certificated salaries, classified salaries, and employee benefits total approximately $141.0 million in 2026–27, $138.7 million in 2027–28, and $139.0 million in 2028–29. These costs represent roughly 80% to 81% of total General Fund expenditures each year, reinforcing the structural reality that the district's budget is primarily driven by personnel costs.

Certificated salaries are projected to decrease from approximately $65.8 million in 2026–27 to $64.7 million in 2027–28, before increasing slightly to approximately $65.3 million in 2028–29. This reflects continued staffing alignment, position control, and the effects of enrollment-based planning, while also recognizing that instructional staffing remains central to the district's core program.

Classified salaries are projected to remain relatively stable, moving from approximately $30.3 million in 2026–27 to $30.1 million in 2027–28 and $30.0 million in 2028–29. This stability reflects the ongoing need to maintain operational, instructional support, transportation, maintenance, clerical, special education, and site-based services across the district.

Employee benefits are projected to decline slightly over the projection period, from approximately $44.8 million in 2026–27 to $43.9 million in 2027–28 and $43.7 million in 2028–29. While benefits remain one of the district's most significant long-term cost pressures, the multiyear projection reflects modest relief based on current staffing assumptions and benefit rate projections.

Books and supplies remain relatively stable after the reduction reflected in the 2026–27 Adopted Budget. This category is projected at approximately $7.3 million in 2026–27, $7.2 million in 2027–28, and $7.3 million in 2028–29. The stabilization of this category reflects the district's transition away from larger one-time purchases and toward more predictable ongoing materials and supply budgets.

Services and other operating expenditures are projected to increase gradually, from approximately $24.6 million in 2026–27 to $25.1 million in 2027–28 and $25.6 million in 2028–29. This category will require continued monitoring because it includes many areas subject to inflationary pressure, including utilities, insurance, contracted services, transportation-related costs, maintenance, legal services, technology services, and other operational obligations.

Overall, the multiyear expenditure projection reflects continued cost containment. The district is not projecting a major expansion of ongoing expenditures. Instead, the projection assumes stable staffing, limited growth in operating costs, and continued alignment of restricted program spending with available categorical resources. Even with this discipline, the district must continue monitoring the gap between ongoing revenues and ongoing expenditures, particularly as one-time funding sources are reduced and fixed costs remain elevated.

Expenditure Category	2026–27 Budget	2027–28 Projection	2028–29 Projection
Certificated Salaries	$65,815,853	$64,721,104	$65,264,615
Classified Salaries	$30,347,954	$30,053,176	$30,015,224
Employee Benefits	$44,819,117	$43,917,634	$43,673,360
Books and Supplies	$7,305,298	$7,225,433	$7,293,653
Services and Other Operating Expenditures	$24,615,726	$25,086,334	$25,554,852
Capital Outlay	$492,302	$492,301	$492,301
Other Outgo	$511,771	$541,854	$541,854
Transfers of Indirect Costs	-$145,229	-$145,229	-$145,229
Total Expenditures	$173,762,792	$171,892,607	$172,690,630

Fund Balance

The multiyear fund balance projection reflects continued structural pressure, even as the district's overall position remains manageable through careful expenditure control, conservative revenue assumptions, and the planned use of interfund support. For the 2026–27 Adopted Budget year, the General Fund is projected to end with approximately $18.7 million in total fund balance. Under a clean districtwide operating view, total ending fund balance is projected to decline slightly to approximately $18.0 million in 2027–28, before stabilizing at approximately $18.1 million in 2028–29.

The 2026–27 budget includes a projected net decrease in fund balance of approximately $1.1 million. This occurs after the inclusion of a $7.0 million transfer in, which helps offset the difference between ongoing revenues and expenditures. Without that transfer, the General Fund would show a larger operating deficit. As a result, the 2026–27 fund balance should be understood as stable, but still dependent on planned reserve support and continued budget discipline.

In 2027–28, the projection assumes a smaller transfer in of $4.5 million, and in 2028–29, the transfer in is reduced further to $2.0 million. This planned step-down is important because it shows the district moving gradually away from reliance on one-time or reserve-supported balancing strategies. However, it also places greater pressure on ongoing LCFF growth, attendance recovery, staffing alignment, and containment of fixed costs.

The restricted portion of the General Fund remains significant throughout the projection period. Restricted balances are projected at approximately $13.0 million in 2026–27, $12.7 million in 2027–28, and $12.3 million in 2028–29. These funds support specific programs and obligations and are not available for general operating purposes. The unrestricted/unassigned portion remains much more limited, which reinforces the importance of protecting operating reserves and maintaining flexibility in Fund 17.

The multiyear fund balance projection shows a district that remains fiscally stable but must continue managing the difference between ongoing revenues and ongoing expenditures. The projection relies on conservative revenue planning, reduced transfers over time, and careful expenditure management to preserve reserves while the district transitions away from one-time funding and absorbs continued cost pressures.

Fund Balance Category	2026–27 Budget	2027–28 Projection	2028–29 Projection
Beginning Fund Balance	$19,814,196	$18,697,358	$18,030,360
Net Increase / Decrease	-$1,116,838	-$666,998	$104,541
Ending Fund Balance	$18,697,358	$18,030,360	$18,134,901

Looking Ahead: Impact of Enrollment

Enrollment remains one of the most important variables in the 2026–27 Adopted Budget because California school funding is driven primarily by average daily attendance rather than enrollment alone.

Even so, enrollment trends provide the foundation for projecting staffing needs, LCFF revenue, class-size planning, facility use, and program demand across the district.

For 2026–27, data suggests that we are currently trending toward a total K–12 enrollment of approximately 10,016 students, compared to current 2025–26 enrollment of approximately 9,907 students. This reflects a projected increase of 109 students, or approximately 1.1% districtwide. This projected growth is a positive planning indicator and supports the district's cautious LCFF revenue assumptions, particularly as the district continues to manage rising fixed costs, the expiration of one-time funds, and uncertainty in the state budget environment.

The projected enrollment growth is not evenly distributed across schools. At the high school level, Agoura High School is projected to increase by 82 students, while Calabasas High School is projected to remain essentially flat with a decrease of 3 students, resulting in a net high school increase of 79 students. At the middle school level, A.E. Wright is projected to grow by 108 students, while A.C. Stelle is projected to decline by 66 students and Lindero Canyon by 18 students, resulting in a net middle school increase of 24 students. At the elementary level, the district is projecting a smaller net increase of 6 students, with growth at Mariposa, Chaparral, Round Meadow, and Sumac, offset by declines at Willow, Lupin Hill, Yerba Buena, White Oak, and Bay Laurel.

The district must continue to manage enrollment growth strategically, recognizing that the fiscal benefit of additional students depends on attendance, grade-span distribution, program placement, and the staffing required to serve students appropriately. The 2026–27 enrollment projection is a positive sign for the district, particularly after several years in which many California school districts have faced enrollment decline. Still, the district's budget remains appropriately conservative. Enrollment growth must convert into actual attendance in order to generate LCFF revenue, and even modest changes in attendance rates can materially affect funding. For that reason, LVUSD will continue to monitor enrollment and ADA closely throughout the year and adjust staffing, revenue projections, and expenditure assumptions as actual data becomes available.

Overall, the projected enrollment increase strengthens the 2026–27 budget outlook, but it does not eliminate the need for disciplined planning. The district's fiscal strategy continues to rely on conservative revenue assumptions, careful staffing alignment, and close monitoring of enrollment-to-attendance trends throughout the budget year. Given all of the variables at play, even though data suggests LVUSD hitting the 10,000 student mark, the budget was built upon 9,825 students with a 1% decline.

School	Total Estimate 26-27	Current Enrollment 25-26	Delta
Agoura High	1,779	1697	82
Calabasas High	1,778	1781	-3
AC Stelle	748	814	-66
AE Wright	822	714	108

Lindero Canyon	781	799	-18
Mariposa	471	417	54
Bay Laurel	483	484	-1
Chaparral	615	604	11
Lupin Hill	468	490	-22
Round Meadow	554	541	13
Sumac	377	362	15
White Oak	348	362	-14
Willow	427	461	-34
Yerba Buena	365	381	-16
Total K-12	10,016	9,907	109

Reaching and sustaining a 10,000-student enrollment level remains an important planning benchmark for LVUSD. Enrollment is not the same as funded average daily attendance, but it is one of the key drivers used to project staffing, class size, LCFF revenue, and long-term budget capacity.

The enrollment sensitivity model shows that even relatively modest changes in student count can have a material effect on LCFF funding. In the 2026–27 year, the difference between the two enrollment scenarios is approximately $1.9 million. Across the multiyear period, the projected difference grows from approximately $521,000 in the first year shown to more than $2.1 million by 2028–29.

	2026-27	2027-28	2028-29	2029-30
10,000 Students	$121,013,353	$123,304,525	$127,368,367	$129,920,710
9825 Students	$121,534,690	$125,232,243	$128,709,477	$132,044,625
Difference	**$521,337**	**$1,927,718**	**$1,341,110**	**$2,123,915**

Impact of Attendance

Attendance remains one of the most important fiscal and instructional variables in the 2026–27 budget. While enrollment establishes the number of students the district is positioned to serve, average daily attendance is what ultimately drives state funding. For that reason, small changes in attendance rates can have a meaningful effect on LCFF revenue, particularly when applied across a district enrollment base of approximately 10,000 students.

For 2025–26, the districtwide attendance rate is projected to end at 95.01%, flat with the June 2025 rate. The site-level data shows meaningful variation beneath the districtwide average. Several schools are showing improvement, while others are experiencing attendance declines that will require continued monitoring and site-level support.

The strongest year-over-year attendance improvements are projected at Sumac Elementary School, up 0.71%; Agoura High School, up 0.58%; Mariposa School of Global Education, up 0.52%; and Chaparral Elementary School, up 0.51%. These improvements are important because they help offset attendance declines elsewhere in the district and support the overall ADA used for funding calculations.

At the same time, several schools show declines in attendance compared to June 2025. The largest decreases are projected at Calabasas High School, down 0.93%; Bay Laurel Elementary School, down 0.61%; and A.C. Stelle Middle School, down 0.41%. These changes matter because even modest percentage-point declines can reduce the number of funded ADA when applied across larger school populations.

The fiscal impact of attendance is straightforward but significant. At a district enrollment level of nearly 10,000 students, a 1.0% change in attendance represents approximately 100 ADA. Even a 0.1% change represents approximately 10 ADA. Because each unit of ADA generates ongoing LCFF revenue, improving attendance is one of the few areas where operational practice, family engagement, and fiscal stewardship intersect directly.

This does not mean that attendance should be viewed only as a revenue issue. Strong attendance is, first and foremost, an instructional issue. Students who attend consistently have better access to instruction, intervention, enrichment, relationships, and school culture. The budget implication simply reinforces the same priority: when students are in school, the district is better able to serve them and sustain the programs that support them.

For the 2026–27 Adopted Budget, the stable districtwide attendance rate provides a conservative foundation for revenue planning The rate was set at 94.5% in an effort to maintain conservative projections.. However, the variation by site reinforces the need for continued attention to attendance habits, chronic absenteeism, family communication, student engagement, and school-level monitoring. Maintaining or improving the districtwide attendance rate will be essential to protecting LCFF revenue and strengthening the district's multiyear fiscal outlook.

School	EOY 2026	June '25	Delta
Chaparral Elementary School	96.13%	95.62%	0.51%
Lupin Hill Elementary School	94.84%	95.00%	-0.16%
Round Meadow Elementary	95.52%	95.68%	-0.16%
White Oak Elementary School	95.83%	95.51%	0.32%
Sumac Elementary School	96.31%	95.60%	0.71%
Yerba Buena Elementary School	95.95%	95.77%	0.18%

Willow Elementary School	96.00%	95.71%	0.29%
Bay Laurel Elementary School	95.65%	96.26%	-0.61%
AE Wright Middle School	95.25%	94.90%	0.35%
Lindero Canyon Middle School	94.96%	94.90%	0.06%
AC Stelle Middle School	94.90%	95.31%	-0.41%
Mariposa School of Global Education	95.11%	94.59%	0.52%
Agoura High School	94.70%	94.12%	0.58%
Calabasas High School	93.63%	94.56%	-0.93%
District Total	95.01%	95.01%	0.00%

Fiscal Outlook- Potential Scenarios

The 2026–27 Adopted Budget reflects a conservative financial plan based on the information available at the time of adoption. The state has until June 30th to formally adopt a budget, and there are concerns from multiple groups that Governor Newsom is again withholding Proposition 98 and breaking the constitutional mandate. Given this, and our historically conservative approach, the budget does not reflect the benefit of the Governor's May Revision, nor does it assume that all positive enrollment, attendance, transportation, workers' compensation, or special education revenue adjustments will materialize exactly as currently projected. For that reason, the following fiscal outlook should be read as a scenario-based overlay to the Adopted Budget rather than as a replacement for the official budget or multiyear projection.

The adopted multiyear projection already includes several stabilizing assumptions, including planned transfers into the General Fund and expenditure reductions or controls embedded in the budget. In 2026–27, the projection includes a $7.0 million transfer in, followed by smaller transfers of $4.5 million in 2027–28 and $2.0 million in 2028–29. These transfers help stabilize the General Fund while the district manages the gap between ongoing revenues and ongoing expenditures, but they are not the same as ongoing operating revenue. They function more like a bridge while the district continues working to align revenues, staffing, enrollment, attendance, and fixed costs. The current budget is set to balance in 2029-30 based on the assumptions outlined above. Of course, many variables will adjust between now and then.

Year	2026–27	2027–28	2028–29	2029–30
Credits				
Work Comp	$700,000	$700,000	$700,000	$700,000

One-Time Block Grant	$8,700,000	-	-	-
10,000 Students	$521,337	$1,927,718	$1,341,110	$2,123,915
SPED Revenue Increase	$453,000	$453,000	$453,000	$453,000
LCFF May Revision	$2,234,535	$2,276,890	$2,353,997	$2,399,272
Transportation Savings	$1,500,000	$1,500,000	$1,500,000	$1,500,000
Net Credits	$14,108,872	$6,857,608	$6,348,107	$7,176,187
Deductions				
AB 218	-$400,000	-$400,000	-$400,000	-$400,000
SPED Cost Pressure	-$2,000,000	-$4,000,000	-$6,000,000	-$8,000,000
H/W	-$100,000	-$120,000	-$144,000	-$172,800
Net Deductions	-$2,500,000	-$4,520,000	-$6,544,000	-$8,572,800
Net Impact	$11,608,872	$2,337,608	-$195,893	-$1,396,613

The potential credits in the scenario table represent possible improvements beyond the Adopted Budget. These include workers' compensation savings, transportation restructure savings, the local impact of the May Revision LCFF increase, the special education base-rate increase, one-time block grant funding, and the potential revenue associated with maintaining enrollment near the 10,000-student level. Each of these items is helpful, but they are not all equally durable. Some are ongoing, some are one-time, and some depend on final state budget adoption, actual enrollment, actual attendance, or implementation details that will not be fully known until later in the budget cycle.

The workers' compensation and transportation lines represent local operating strategies that may provide recurring relief if the projected savings are realized. These are important because they are not simply state-driven revenue increases; they reflect local decisions designed to reduce General Fund pressure. The 10,000-student enrollment line reflects the potential fiscal benefit of stronger enrollment trends, but that benefit must be treated carefully because California funds school districts based on average daily attendance, not enrollment alone. Enrollment growth only improves the budget to the extent that students attend consistently and the district can serve them within reasonable staffing and program structures. Additionally, while our area is seeing extraordinary growth in construction, we are battling against headwinds of declining birth rates and net migration out of the district.

The LCFF May Revision line reflects the potential benefit of the Governor's proposed increase above the January Budget assumptions. This revenue is meaningful because LCFF is the district's primary unrestricted funding source. However, it remains tied to the final enacted state budget and should not be

treated as fully available until the state budget, trailer bill language, and apportionment details are finalized. The special education revenue line also provides important relief, but it must be viewed in context. Even with the proposed increase in state special education funding, the actual cost of special education continues to grow faster than the revenue provided through the state funding model.

The one-time block grant is the largest positive item in the first year of the scenario. Its size materially improves the 2026–27 outlook, but its one-time nature makes it unsuitable for ongoing commitments. This funding can help the district manage transition costs, protect reserves, support limited-duration needs, and absorb volatility, but using it for permanent staffing or recurring obligations would worsen the structural problem in the out years.

The debit side of the table reflects the reason caution remains necessary. The district continues to face ongoing cost pressures from AB 218, special education, and health and welfare costs. The special education pressure is the largest and most significant of these items, growing across the projection period and quickly absorbing much of the new ongoing revenue. Health and welfare costs are also modeled to grow by 20% per year, reinforcing the broader reality that fixed costs continue to rise even when the district holds staffing and program growth relatively flat.

Taken together, the table shows a familiar budget pattern: the first year improves, but the multiyear picture remains constrained. The 2026–27 outlook is helped significantly by one-time funding, the May Revision, transportation savings, workers' compensation savings, and stronger enrollment assumptions. But as the one-time funding falls away and ongoing cost pressures continue to grow, the out-year position tightens. This is why the district should view new money as relief and risk mitigation, not as a signal that the structural budget challenge has been solved.

In short, new money comes with caution. The May Revision improves the outlook, and local savings strategies provide meaningful support, but the Adopted Budget was intentionally built on conservative assumptions. That approach remains appropriate. The district's multiyear stability depends not only on new revenue, but also on continued enrollment recovery, attendance improvement, careful staffing alignment, disciplined use of one-time funds, and ongoing attention to the difference between temporary resources and permanent obligations.

In practical terms, the scenario table helps frame the district's next steps after adoption. If the May Revision revenue materializes, if enrollment and attendance trends hold, and if local savings are realized, the district will have a stronger position from which to protect reserves and manage known cost pressures. However, because the adopted multiyear projection already relies on transfers and embedded expenditure controls, these potential credits should not be interpreted as available discretionary surplus. They should be viewed as a way to reduce risk, preserve flexibility, and give the district time to continue aligning ongoing revenues with ongoing expenditures.

A prudent fiscal response is therefore to recognize the benefit of the improved revenue picture while maintaining the same conservative posture used to build the Adopted Budget. The district should incorporate confirmed state budget changes through the normal budget revision process, monitor enrollment and attendance closely, evaluate whether savings assumptions are being realized, and continue

using one-time funds for one-time purposes. That approach allows LVUSD to benefit from improved conditions without overcommitting resources in a still-uncertain multiyear environment.

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Further expanded budget details can be found in the SACS detailed reports to follow.

Las Virgenes Schools

Adopted Budget

June 9, 2026

Special Thank You

LVUSD

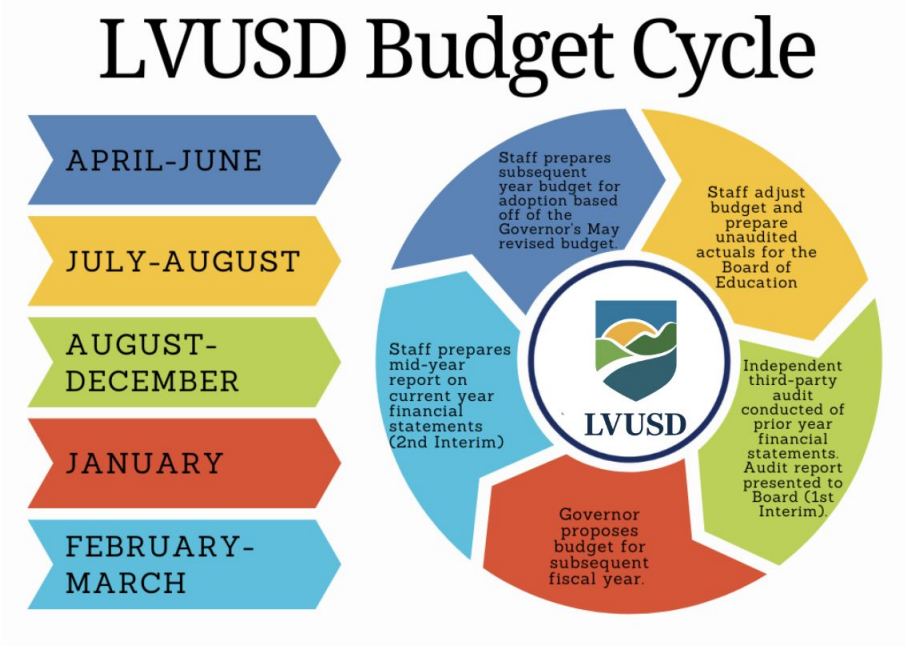


Finance and Accounting Department

Megan Camacho, Senior Business
Diane Hawe, Accounting Supervisor
Barbara Diaz, Assistant Director of Finance and Accounting
Dawn Quevedo, Senior Accountant
Krisann Pappajohn, Account Tech V
Jason Weilert, Account Tech V
Dayana Soudin Kling, Account Tech V

AB 1200

LVUSD



May Revision, Governor's Proposal

LVUSD

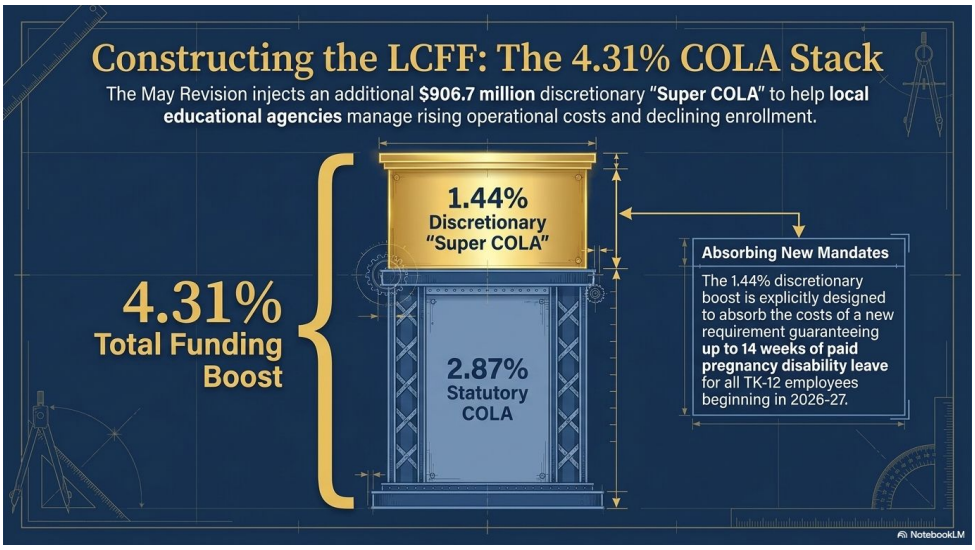
Rainy Day Fund

LVUSD



LCFF and COLA

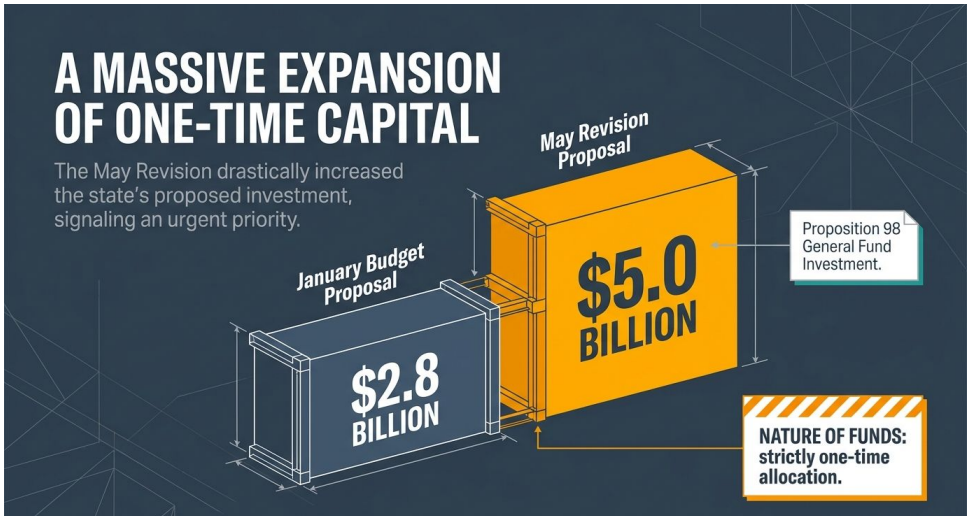
LVUSD



$2.3M in additional annual revenue for LVUSD since January Budget

One Time Block Grant

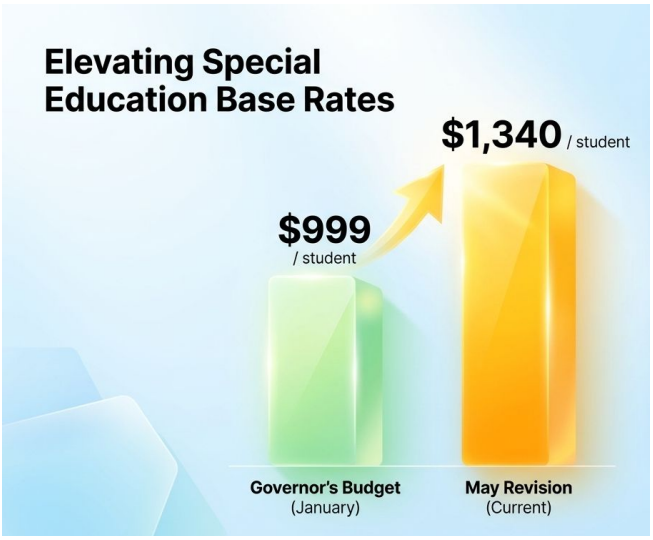
LVUSD



$8.7M in One Time Funds

SPED Base Rates

LVUSD



$453,000 in additional annual revenue for LVUSD since January Budget

Literacy Pathway

LVUSD

The Literacy Pathway: Extending Evidence-Based Coaching

2031

Educator Support
$11.2 million dedicated to the Educator Training Competitive Grant, ensuring literacy coaches receive continuous, high-quality development.

The Core Extension
A one-time injection of $428.8 million extends funding for the Literacy Coaches and Reading Specialists Grant Program for all grantees until June 30, 2031.

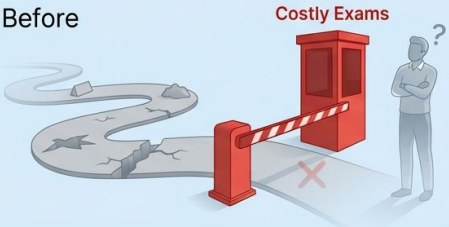
The Strategy: Sustaining one-on-one and small group tutoring in high-poverty schools based entirely on the ELA/ELD Framework.

Teacher Pathways

LVUSD

Removing Barriers: Accelerating the Teacher Pipeline

Before



After



The Investment

$5 million one-time Proposition 98 General Fund to build and validate a statewide college transcript review system.

The Shift

Allows candidates to use existing college coursework to prove subject matter competency, bypassing time-consuming examinations.

The Funding Mechanism

Supported by a modest $25 increase to the clear credential renewal fee, seamlessly backfilling lost testing revenues to maintain the free review system.

Shifts Since January Budget

LVUSD

Metric	Governor's Budget	May Revision	Delta
Proposition 98 Guarantee (2026-27)	Lower baseline	$127.1 Billion	Up $6.4 Billion (3-year window)
Proposition 98 Rainy Day Fund	$4.1 Billion	$10.3 Billion	Up $6.2 Billion (Mandatory withdrawals eliminated)
LCFF Cost-of-Living Adjustment (COLA)	2.41%	4.31% (Total)	Up 1.9%
Special Education Base Rate	$999 / student	$1,340 / student	Up $341 / student
Discretionary Block Grant	$2.8 Billion	$5.0 Billion	Up $2.2 Billion

Summary of LVUSD Impacts

LVUSD

$2.3M
Ongoing
with 4.1% COLA

$453k
Ongoing
for Special Education Costs

$8.7M
One Time
w/ Discretionary Block Grant

Total Ongoing
$2.75M

Grand Total
$11.45M

This funding is not reflected in the Adopted Budget, Given that this is a May Proposal.

Estimated Actuals and Adopted Budget

LVUSD

General Fund Revenues

LVUSD

Revenue Source	2025–26 Estimated Actuals	2026–27 Adopted Budget	Change	% Change
LCFF Sources	$118,136,594	$121,013,353	$2,876,759	2.4%
Federal Revenue	$3,821,206	$3,705,078	-$116,128	-3.0%
Other State Revenue	$26,672,257	$23,736,160	-$2,936,097	-11.0%
Other Local Revenue	$15,415,833	$17,191,363	$1,775,530	11.5%
Total Revenues	$164,045,890	$165,645,954	$1,600,064	1.0%

- Total revenues increase from $164.0M to $165.6M, a 1.0% increase.
- LCFF grows by approximately $2.9M, helping stabilize the revenue picture.
- Reductions in other state revenue reflect the continued sunset of one-time and restricted funding.

General Fund Expenditures

LVUSD

Expenditure Category	2025–26 Estimated Actuals	2026–27 Adopted Budget	Change	% Change
Certificated Salaries	$67,433,682	$65,815,853	-$1,617,829	-2.4%
Classified Salaries	$30,211,370	$30,347,954	$136,584	0.5%
Employee Benefits	$44,841,559	$44,819,117	-$22,442	-0.1%
Books and Supplies	$8,401,583	$7,305,298	-$1,096,285	-13.0%
Services and Other Operating Expenditures	$24,495,249	$24,615,726	$120,477	0.5%
Capital Outlay	$534,483	$492,302	-$42,181	-7.9%
Other Outgo	$511,771	$511,771	$0	0.0%
Transfers of Indirect Costs	-$145,229	-$145,229	$0	0.0%
Total Expenditures	$176,284,468	$173,762,792	-$2,521,676	-1.4%

- Total expenditures decrease from $176.3M to $173.8M, a 1.4% reduction.
- Salary and benefit costs remain the largest share of the budget at approximately 81%.
- The expenditure plan reflects staffing alignment, reduced one-time spending, and continued cost control.

General Fund Net Position

LVUSD

Fund Balance	2025–26 Estimated Actuals	2026–27 Adopted Budget
Beginning Fund Balance	$31,995,504	$19,814,196
Restricted Ending Balance	$19,814,196	$18,697,358
Unassigned and Unappropriated Balance	$6,995,209	$5,735,187

- Ending fund balance is projected at approximately $18.7M.
- The unrestricted/unassigned balance is projected at approximately $5.7M.
- Most of the ending balance remains restricted, reinforcing the need to protect operating reserves.

Multiyear Projections

LVUSD

Multi-Year Projections

LVUSD

Like most districts across the state, LVUSD's current budget is dependent on several critical factors. These critical factors will continue to shape the District's budget over the next few years. Each item is significant and will require aggressive responses to manage the impact on our budget.

Multi-year projection factors:

- The community's overwhelming support for Measure E has secured $2.3M in annual funding through 2027-28.
- Conservative estimates of 9825 students in 2026-27 with a 1% decline thereafter.
- The current projected COLA estimates over the next three fiscal years of 2.41%, 3.06% and 3.23%. The COLAs used in this budget do not include the proposals outlined in the May Revise, as we will need to await the statutory budget adoption to realize increases.
- The ability of the District to manage changes in enrollment and attendance.
- Impact of the sunset of one-time categorical funding between 2023 and 2028 from the ESSER II, ESSER III, AIM/Discretionary, and Learning Recovery Block Grants.
- Statutory rate fluctuations to state PERS/STRS retirement programs without any new state or federal offset.
- Passage of Measure S and associated General Fund Savings from conversion to solar and reduced deferred maintenance costs based on estimated completion dates.

Multi-Year Projections - Revenue

LVUSD

Revenue Source	2026–27 Budget	2027–28 Projection	2028–29 Projection
LCFF Sources	$121,013,353	$123,182,677	$127,368,367
Federal Revenue	$3,705,078	$3,830,797	$3,714,669
Other State Revenue	$23,736,160	$22,520,773	$22,520,773
Other Local Revenue	$17,191,363	$17,191,362	$17,191,362
Total Revenues	$165,645,954	$166,725,609	$170,795,171

- Total revenues are projected to grow from $165.6M in 2026–27 to $170.8M in 2028–29.
- LCFF is the primary driver of revenue growth across the multiyear period.
- Other state revenue declines and local revenue is budgeted flat, keeping the outlook cautious.

Multi-Year Projections - Expenditure

LVUSD

Expenditure Category	2026–27 Budget	2027–28 Projection	2028–29 Projection
Certificated Salaries	$65,815,853	$64,721,104	$65,264,615
Classified Salaries	$30,347,954	$30,053,176	$30,015,224
Employee Benefits	$44,819,117	$43,917,634	$43,673,360
Books and Supplies	$7,305,298	$7,225,433	$7,293,653
Services and Other Operating Expenditures	$24,615,726	$25,086,334	$25,554,852
Capital Outlay	$492,302	$492,301	$492,301
Other Outgo	$511,771	$541,854	$541,854
Transfers of Indirect Costs	-$145,229	-$145,229	-$145,229
Total Expenditures	$173,762,792	$171,892,607	$172,690,630

- Total expenditures remain relatively stable over the multiyear period.
- Personnel costs continue to drive the budget, with salaries and benefits making up roughly 80%–81% of expenditures.
- Services and operating costs require continued monitoring due to inflation, contracts, utilities, insurance, and transportation.

Multi-Year Projections

LVUSD

Fund Balance Category	2026–27 Budget	2027–28 Projection	2028–29 Projection
Beginning Fund Balance	$19,814,196	$18,697,358	$18,030,360
Net Increase / Decrease	-$1,116,838	-$666,998	$104,541
Ending Fund Balance	$18,697,358	$18,030,360	$18,134,901

- Ending fund balance remains near $18M across the projection period.
- The budget includes declining transfers into the General Fund: $7.0M, then $4.5M, then $2.0M.
- Budget fully balances under current strategy by 2029-30.

Enrollment Scenarios

LVUSD

School	Total Estimate 26-27	Current Enrollment 25-26	Delta
Agoura High	1,779	1697	82
Calabasas High	1,778	1781	-3
AC Stelle	748	814	-66
AE Wright	822	714	108
Lindero Canyon	781	799	-18
Mariposa	471	417	54
Bay Laurel	483	484	-1
Chaparral	615	604	11
Lupin Hill	468	490	-22
Round Meadow	554	541	13
Sumac	377	362	15
White Oak	348	362	-14
Willow	427	461	-34
Yerba Buena	365	381	-16
Total K-12	10,016	9,907	109

Attendance

LVUSD

School	EOY 2026	June '25	Delta
Chaparral Elementary School	96.13%	95.62%	0.51%
Lupin Hill Elementary School	94.84%	95.00%	-0.16%
Round Meadow Elementary	95.52%	95.68%	-0.16%
White Oak Elementary School	95.83%	95.51%	0.32%
Sumac Elementary School	96.31%	95.60%	0.71%
Yerba Buena Elementary School	95.95%	95.77%	0.18%
Willow Elementary School	96.00%	95.71%	0.29%
Bay Laurel Elementary School	95.65%	96.26%	-0.61%
AE Wright Middle School	95.25%	94.90%	0.35%
Lindero Canyon Middle School	94.96%	94.90%	0.06%
AC Stelle Middle School	94.90%	95.31%	-0.41%
Mariposa School of Global Education	95.11%	94.59%	0.52%
Agoura High School	94.70%	94.12%	0.58%
Calabasas High School	93.63%	94.56%	-0.93%
District Total	95.01%	95.01%	0.00%

10,000 Students, 26-27

LVUSD

	2026-27	2027-28	2028-29	2029-30
10,000 Students	$121,013,353	$123,304,525	$127,368,367	$129,920,710
9825 Students	$121,534,690	$125,232,243	$128,709,477	$132,044,625
Difference	**$521,337**	**$1,927,718**	**$1,341,110**	**$2,123,915**

- Reaching and sustaining 10,000 students remains an important fiscal planning benchmark.
- Stronger enrollment can generate meaningful LCFF revenue over the multiyear period.
- The fiscal benefit depends on students attending consistently and being served within manageable staffing structures.

Layering in May Revise

LVUSD

Year	2026–27	2027–28	2028–29	2029–30
Credits				
Work Comp	$700,000	$700,000	$700,000	$700,000
One-Time Block Grant	$8,700,000	-	-	-
10,000 Students	$521,337	$1,927,718	$1,341,110	$2,123,915
SPED Revenue Increase	$453,000	$453,000	$453,000	$453,000
LCFF May Revision	$2,234,535	$2,276,890	$2,353,997	$2,399,272
Transportation Savings	$1,500,000	$1,500,000	$1,500,000	$1,500,000
Net Credits	$14,108,872	$6,857,608	$6,348,107	$7,176,187
Deductions				
AB 218	-$400,000	-$400,000	-$400,000	-$400,000
SPED Cost Pressure	-$2,000,000	-$4,000,000	-$6,000,000	-$8,000,000
H/W	-$100,000	-$120,000	-$144,000	-$172,800
Net Deductions	-$2,500,000	-$4,520,000	-$6,544,000	-$8,572,800
Net Impact	$11,608,872	$2,337,608	-$195,893	-$1,396,613

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	118,136,594.00	0.00	118,136,594.00	121,013,353.00	0.00	121,013,353.00	2.4%
2) Federal Revenue		8100-8299	0.00	3,821,206.00	3,821,206.00	0.00	3,705,078.00	3,705,078.00	-3.0%
3) Other State Revenue		8300-8599	3,103,569.00	23,568,688.00	26,672,257.00	3,103,569.00	20,632,591.00	23,736,160.00	-11.0%
4) Other Local Revenue		8600-8799	10,098,512.00	5,317,321.00	15,415,833.00	10,098,512.00	7,092,851.00	17,191,363.00	11.5%
5) TOTAL, REVENUES			131,338,675.00	32,707,215.00	164,045,890.00	134,215,434.00	31,430,520.00	165,645,954.00	1.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	50,838,023.00	16,595,659.00	67,433,682.00	48,545,866.00	17,269,987.00	65,815,853.00	-2.4%
2) Classified Salaries		2000-2999	16,651,124.00	13,560,246.00	30,211,370.00	16,899,614.00	13,448,340.00	30,347,954.00	0.5%
3) Employee Benefits		3000-3999	26,433,842.00	18,407,717.00	44,841,559.00	26,803,106.00	18,016,011.00	44,819,117.00	-0.1%
4) Books and Supplies		4000-4999	2,377,858.00	6,023,725.00	8,401,583.00	2,449,201.00	4,856,097.00	7,305,298.00	-13.0%
5) Services and Other Operating Expenditures		5000-5999	10,079,645.00	14,415,604.00	24,495,249.00	12,986,633.00	11,629,093.00	24,615,726.00	0.5%
6) Capital Outlay		6000-6999	173,709.00	360,774.00	534,483.00	178,920.00	313,382.00	492,302.00	-7.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	11,771.00	500,000.00	511,771.00	11,771.00	500,000.00	511,771.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,480,909.00)	3,335,680.00	(145,229.00)	(3,480,909.00)	3,335,680.00	(145,229.00)	0.0%
9) TOTAL, EXPENDITURES			103,085,063.00	73,199,405.00	176,284,468.00	104,394,202.00	69,368,590.00	173,762,792.00	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			28,253,612.00	(40,492,190.00)	(12,238,578.00)	29,821,232.00	(37,938,070.00)	(8,116,838.00)	-33.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,834,830.00	0.00	1,834,830.00	7,000,000.00	0.00	7,000,000.00	281.5%
b) Transfers Out		7600-7629	1,777,560.00	0.00	1,777,560.00	0.00	0.00	0.00	-100.0%
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	(37,807,562.00)	37,807,562.00	0.00	(38,081,255.00)	38,081,255.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(37,750,292.00)	37,807,562.00	57,270.00	(31,081,255.00)	38,081,255.00	7,000,000.00	12,122.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,496,680.00)	(2,684,628.00)	(12,181,308.00)	(1,260,023.00)	143,185.00	(1,116,838.00)	-90.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	15,823,685.59	15,503,611.39	31,327,296.98	6,995,212.59	12,818,983.39	19,814,195.98	-36.8%
b) Audit Adjustments		9793	668,207.00	0.00	668,207.00	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			16,491,892.59	15,503,611.39	31,995,503.98	6,995,212.59	12,818,983.39	19,814,195.98	-38.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,491,892.59	15,503,611.39	31,995,503.98	6,995,212.59	12,818,983.39	19,814,195.98	-38.1%
2) Ending Balance, June 30 (E + F1e)			6,995,212.59	12,818,983.39	19,814,195.98	5,735,189.59	12,962,168.39	18,697,357.98	-5.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	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	12,818,986.68	12,818,986.68	0.00	12,962,170.68	12,962,170.68	1.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	6,995,212.59	(3.29)	6,995,209.30	5,735,189.59	(2.29)	5,735,187.30	-18.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
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				

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated 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
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
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	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
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	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
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 (G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	43,690,548.00	0.00	43,690,548.00	48,587,326.00	0.00	48,587,326.00	11.2%
Education Protection Account State Aid - Current Year		8012	1,881,136.00	0.00	1,881,136.00	1,881,136.00	0.00	1,881,136.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	221,017.00	0.00	221,017.00	221,017.00	0.00	221,017.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	60,339,745.00	0.00	60,339,745.00	58,319,726.00	0.00	58,319,726.00	-3.3%
Unsecured Roll Taxes		8042	1,871,995.00	0.00	1,871,995.00	1,871,995.00	0.00	1,871,995.00	0.0%
Prior Years' Taxes		8043	1,617,158.00	0.00	1,617,158.00	1,617,158.00	0.00	1,617,158.00	0.0%
Supplemental Taxes		8044	591,080.00	0.00	591,080.00	591,080.00	0.00	591,080.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	7,399,621.00	0.00	7,399,621.00	7,399,621.00	0.00	7,399,621.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	524,294.00	0.00	524,294.00	524,294.00	0.00	524,294.00	0.0%
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			118,136,594.00	0.00	118,136,594.00	121,013,353.00	0.00	121,013,353.00	2.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			118,136,594.00	0.00	118,136,594.00	121,013,353.00	0.00	121,013,353.00	2.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,300,929.00	2,300,929.00	0.00	2,300,929.00	2,300,929.00	0.0%
Special Education Discretionary Grants		8182	0.00	116,128.00	116,128.00	0.00	0.00	0.00	-100.0%
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		923,628.00	923,628.00		923,628.00	923,628.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		185,511.00	185,511.00		185,511.00	185,511.00	0.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		54,905.00	54,905.00		54,905.00	54,905.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		60,704.00	60,704.00		60,704.00	60,704.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	179,401.00	179,401.00	0.00	179,401.00	179,401.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	3,821,206.00	3,821,206.00	0.00	3,705,078.00	3,705,078.00	-3.0%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		8,208,926.00	8,208,926.00		8,208,926.00	8,208,926.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	310,000.00	310,000.00	New
Mandated Costs Reimbursements		8550	477,788.00	0.00	477,788.00	477,788.00	0.00	477,788.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,744,190.00	752,756.00	2,496,946.00	1,744,190.00	752,756.00	2,496,946.00	0.0%
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		1,891,702.00	1,891,702.00		1,891,702.00	1,891,702.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		584,138.00	584,138.00		584,138.00	584,138.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		1,415,406.00	1,415,406.00		1,415,406.00	1,415,406.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	881,591.00	10,715,760.00	11,597,351.00	881,591.00	7,469,663.00	8,351,254.00	-28.0%
TOTAL, OTHER STATE REVENUE			3,103,569.00	23,568,688.00	26,672,257.00	3,103,569.00	20,632,591.00	23,736,160.00	-11.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated 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									
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	2,233,600.00	0.00	2,233,600.00	2,233,600.00	0.00	2,233,600.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	679,414.00	679,414.00	0.00	679,414.00	679,414.00	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	1,786,844.00	0.00	1,786,844.00	1,786,844.00	0.00	1,786,844.00	0.0%
Interest		8660	625,127.00	0.00	625,127.00	625,127.00	0.00	625,127.00	0.0%
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	237,500.00	0.00	237,500.00	237,500.00	0.00	237,500.00	0.0%
Transportation Fees From Individuals		8675	320,000.00	0.00	320,000.00	320,000.00	0.00	320,000.00	0.0%
Interagency Services		8677	0.00	78,861.00	78,861.00	0.00	78,861.00	78,861.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	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	4,567,597.00	4,559,046.00	9,126,643.00	4,567,597.00	6,334,576.00	10,902,173.00	19.5%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tuition		8710	327,844.00	0.00	327,844.00	327,844.00	0.00	327,844.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,098,512.00	5,317,321.00	15,415,833.00	10,098,512.00	7,092,851.00	17,191,363.00	11.5%
TOTAL, REVENUES			131,338,675.00	32,707,215.00	164,045,890.00	134,215,434.00	31,430,520.00	165,645,954.00	1.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	43,033,389.00	11,969,055.00	55,002,444.00	41,124,162.00	12,665,484.00	53,789,646.00	-2.2%
Certificated Pupil Support Salaries		1200	2,651,896.00	2,633,866.00	5,285,762.00	2,691,674.00	2,540,243.00	5,231,917.00	-1.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,138,740.00	1,861,732.00	7,000,472.00	4,715,822.00	1,931,289.00	6,647,111.00	-5.0%
Other Certificated Salaries		1900	13,998.00	131,006.00	145,004.00	14,208.00	132,971.00	147,179.00	1.5%
TOTAL, CERTIFICATED SALARIES			50,838,023.00	16,595,659.00	67,433,682.00	48,545,866.00	17,269,987.00	65,815,853.00	-2.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,961,130.00	7,689,276.00	10,650,406.00	3,005,240.00	8,130,671.00	11,135,911.00	4.6%
Classified Support Salaries		2200	5,066,951.00	3,545,256.00	8,612,207.00	5,142,953.00	2,802,177.00	7,945,130.00	-7.7%
Classified Supervisors' and Administrators' Salaries		2300	1,024,429.00	512,098.00	1,536,527.00	1,039,767.00	678,961.00	1,718,728.00	11.9%
Clerical, Technical and Office Salaries		2400	5,069,453.00	388,461.00	5,457,914.00	5,145,234.00	265,192.00	5,410,426.00	-0.9%
Other Classified Salaries		2900	2,529,161.00	1,425,155.00	3,954,316.00	2,566,420.00	1,571,339.00	4,137,759.00	4.6%
TOTAL, CLASSIFIED SALARIES			16,651,124.00	13,560,246.00	30,211,370.00	16,899,614.00	13,448,340.00	30,347,954.00	0.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	9,550,442.00	8,971,951.00	18,522,393.00	9,693,701.00	8,809,656.00	18,503,357.00	-0.1%
PERS		3201-3202	3,983,745.00	3,369,543.00	7,353,288.00	4,043,503.00	3,274,741.00	7,318,244.00	-0.5%
OASDI/Medicare/Alternative		3301-3302	2,064,587.00	1,276,225.00	3,340,812.00	2,095,544.00	1,254,517.00	3,350,061.00	0.3%
Health and Welfare Benefits		3401-3402	7,091,471.00	3,584,937.00	10,676,408.00	7,173,137.00	3,541,715.00	10,714,852.00	0.4%
Unemployment Insurance		3501-3502	34,087.00	14,801.00	48,888.00	34,571.00	14,191.00	48,762.00	-0.3%
Workers' Compensation		3601-3602	2,604,122.00	1,117,103.00	3,721,225.00	2,643,181.00	1,050,647.00	3,693,828.00	-0.7%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OPEB, Allocated		3701-3702	726,570.00	0.00	726,570.00	737,469.00	0.00	737,469.00	1.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	378,818.00	73,157.00	451,975.00	382,000.00	70,544.00	452,544.00	0.1%
TOTAL, EMPLOYEE BENEFITS			26,433,842.00	18,407,717.00	44,841,559.00	26,803,106.00	18,016,011.00	44,819,117.00	-0.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	31,713.00	2,586,081.00	2,617,794.00	32,664.00	1,426,150.00	1,458,814.00	-44.3%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,995,158.00	2,685,781.00	4,680,939.00	2,055,018.00	2,619,536.00	4,674,554.00	-0.1%
Noncapitalized Equipment		4400	350,987.00	643,505.00	994,492.00	361,519.00	671,676.00	1,033,195.00	3.9%
Food		4700	0.00	108,358.00	108,358.00	0.00	138,735.00	138,735.00	28.0%
TOTAL, BOOKS AND SUPPLIES			2,377,858.00	6,023,725.00	8,401,583.00	2,449,201.00	4,856,097.00	7,305,298.00	-13.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,500,000.00	1,568,960.00	3,068,960.00	1,500,000.00	1,616,029.00	3,116,029.00	1.5%
Travel and Conferences		5200	139,058.00	385,306.00	524,364.00	143,228.00	347,382.00	490,610.00	-6.4%
Dues and Memberships		5300	95,745.00	2,261.00	98,006.00	96,718.00	2,329.00	99,047.00	1.1%
Insurance		5400 - 5499	1,988,892.00	0.00	1,988,892.00	1,988,892.00	0.00	1,988,892.00	0.0%
Operations and Housekeeping Services		5500	2,940,445.00	0.00	2,940,445.00	2,940,459.00	0.00	2,940,459.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	696,247.00	759,490.00	1,455,737.00	700,054.00	786,329.00	1,486,383.00	2.1%
Transfers of Direct Costs		5710	(2,876,065.00)	2,876,065.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	5,424,916.00	8,788,004.00	14,212,920.00	5,444,559.00	8,845,876.00	14,290,435.00	0.5%
Communications		5900	170,407.00	35,518.00	205,925.00	172,723.00	31,148.00	203,871.00	-1.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,079,645.00	14,415,604.00	24,495,249.00	12,986,633.00	11,629,093.00	24,615,726.00	0.5%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	69,430.00	11,646.00	81,076.00	71,513.00	11,995.00	83,508.00	3.0%
Buildings and Improvements of Buildings		6200	0.00	174,784.00	174,784.00	0.00	180,029.00	180,029.00	3.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	104,279.00	174,344.00	278,623.00	107,407.00	121,358.00	228,765.00	-17.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, CAPITAL OUTLAY			173,709.00	360,774.00	534,483.00	178,920.00	313,382.00	492,302.00	-7.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	11,771.00	500,000.00	511,771.00	11,771.00	500,000.00	511,771.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			11,771.00	500,000.00	511,771.00	11,771.00	500,000.00	511,771.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,335,680.00)	3,335,680.00	0.00	(3,335,680.00)	3,335,680.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(145,229.00)	0.00	(145,229.00)	(145,229.00)	0.00	(145,229.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,480,909.00)	3,335,680.00	(145,229.00)	(3,480,909.00)	3,335,680.00	(145,229.00)	0.0%
TOTAL, EXPENDITURES			103,085,063.00	73,199,405.00	176,284,468.00	104,394,202.00	69,368,590.00	173,762,792.00	-1.4%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,834,830.00	0.00	1,834,830.00	7,000,000.00	0.00	7,000,000.00	281.5%
(a) TOTAL, INTERFUND TRANSFERS IN			1,834,830.00	0.00	1,834,830.00	7,000,000.00	0.00	7,000,000.00	281.5%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,777,560.00	0.00	1,777,560.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,777,560.00	0.00	1,777,560.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(37,807,562.00)	37,807,562.00	0.00	(38,081,255.00)	38,081,255.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(37,807,562.00)	37,807,562.00	0.00	(38,081,255.00)	38,081,255.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(37,750,292.00)	37,807,562.00	57,270.00	(31,081,255.00)	38,081,255.00	7,000,000.00	12,122.8%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	118,136,594.00	0.00	118,136,594.00	121,013,353.00	0.00	121,013,353.00	2.4%
2) Federal Revenue		8100-8299	0.00	3,821,206.00	3,821,206.00	0.00	3,705,078.00	3,705,078.00	-3.0%
3) Other State Revenue		8300-8599	3,103,569.00	23,568,688.00	26,672,257.00	3,103,569.00	20,632,591.00	23,736,160.00	-11.0%
4) Other Local Revenue		8600-8799	10,098,512.00	5,317,321.00	15,415,833.00	10,098,512.00	7,092,851.00	17,191,363.00	11.5%
5) TOTAL, REVENUES			131,338,675.00	32,707,215.00	164,045,890.00	134,215,434.00	31,430,520.00	165,645,954.00	1.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		61,200,140.00	48,387,175.00	109,587,315.00	62,476,432.00	45,852,296.00	108,328,728.00	-1.1%
2) Instruction - Related Services	2000-2999		14,432,208.00	5,565,728.00	19,997,936.00	14,151,462.00	4,313,022.00	18,464,484.00	-7.7%
3) Pupil Services	3000-3999		6,606,300.00	7,683,635.00	14,289,935.00	6,676,133.00	7,303,715.00	13,979,848.00	-2.2%
4) Ancillary Services	4000-4999		366,487.00	747,271.00	1,113,758.00	370,596.00	783,451.00	1,154,047.00	3.6%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		10,087,020.00	3,445,739.00	13,532,759.00	10,220,542.00	3,647,310.00	13,867,852.00	2.5%
8) Plant Services	8000-8999		10,381,137.00	6,869,857.00	17,250,994.00	10,487,266.00	6,968,796.00	17,456,062.00	1.2%
9) Other Outgo	9000-9999	Except 7600-7699	11,771.00	500,000.00	511,771.00	11,771.00	500,000.00	511,771.00	0.0%
10) TOTAL, EXPENDITURES			103,085,063.00	73,199,405.00	176,284,468.00	104,394,202.00	69,368,590.00	173,762,792.00	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			28,253,612.00	(40,492,190.00)	(12,238,578.00)	29,821,232.00	(37,938,070.00)	(8,116,838.00)	-33.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,834,830.00	0.00	1,834,830.00	7,000,000.00	0.00	7,000,000.00	281.5%
b) Transfers Out		7600-7629	1,777,560.00	0.00	1,777,560.00	0.00	0.00	0.00	-100.0%
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	(37,807,562.00)	37,807,562.00	0.00	(38,081,255.00)	38,081,255.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(37,750,292.00)	37,807,562.00	57,270.00	(31,081,255.00)	38,081,255.00	7,000,000.00	12,122.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,496,680.00)	(2,684,628.00)	(12,181,308.00)	(1,260,023.00)	143,185.00	(1,116,838.00)	-90.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	15,823,685.59	15,503,611.39	31,327,296.98	6,995,212.59	12,818,983.39	19,814,195.98	-36.8%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	668,207.00	0.00	668,207.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			16,491,892.59	15,503,611.39	31,995,503.98	6,995,212.59	12,818,983.39	19,814,195.98	-38.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,491,892.59	15,503,611.39	31,995,503.98	6,995,212.59	12,818,983.39	19,814,195.98	-38.1%
2) Ending Balance, June 30 (E + F1e)			6,995,212.59	12,818,983.39	19,814,195.98	5,735,189.59	12,962,168.39	18,697,357.98	-5.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	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	12,818,986.68	12,818,986.68	0.00	12,962,170.68	12,962,170.68	1.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	6,995,212.59	(3.29)	6,995,209.30	5,735,189.59	(2.29)	5,735,187.30	-18.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	2,248,284.19	2,448,989.19
4035	ESSA: Title II, Part A, Supporting Effective Instruction	1.00	1.00
6300	Lottery: Instructional Materials	1,382,070.02	787,083.02
6383	Golden State Pathways Program	1,100,555.39	890,410.39
6387	Career Technical Education Incentive Grant Program	1.00	2.00
6547	Special Education Early Intervention Preschool Grant	694,949.97	896,633.97
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	.21	.21
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	346,021.02	241,824.02
7034	Child Nutrition: Commercial Dishwasher Grant	0.00	310,000.00
7435	Learning Recovery Emergency Block Grant	2,141,291.34	14,706.34
7810	Other Restricted State	64,646.77	47,995.77
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	440,452.00	781,663.00
9010	Other Restricted Local	4,400,713.77	6,542,861.77
Total, Restricted Balance		12,818,986.68	12,962,170.68

Description	Resource Codes	Object Codes	2025-26 Estimated 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	2,730,358.00	2,730,358.00	0.0%
5) TOTAL, REVENUES			2,730,358.00	2,730,358.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	72,711.00	73,801.00	1.5%
2) Classified Salaries		2000-2999	2,808.00	2,814.00	0.2%
3) Employee Benefits		3000-3999	21,430.00	21,501.00	0.3%
4) Books and Supplies		4000-4999	588,897.00	606,561.00	3.0%
5) Services and Other Operating Expenditures		5000-5999	1,633,061.00	1,682,056.00	3.0%
6) Capital Outlay		6000-6999	9,108.00	9,381.00	3.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,328,015.00	2,396,114.00	2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			402,343.00	334,244.00	-16.9%
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)			402,343.00	334,244.00	-16.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,461,244.76	1,863,587.76	27.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,461,244.76	1,863,587.76	27.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,461,244.76	1,863,587.76	27.5%
2) Ending Balance, June 30 (E + F1e)			1,863,587.76	2,197,831.76	17.9%
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	1,863,587.76	2,197,831.76	17.9%
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					

Description	Resource Codes	Object Codes	2025-26 Estimated 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	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	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned 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 (G10 + H2) - (I6 + J2)			0.00		
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	18,515.00	18,515.00	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	2,711,843.00	2,711,843.00	0.0%
TOTAL, REVENUES			2,730,358.00	2,730,358.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	72,711.00	73,801.00	1.5%
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			72,711.00	73,801.00	1.5%
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	2,808.00	2,814.00	0.2%
TOTAL, CLASSIFIED SALARIES			2,808.00	2,814.00	0.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	13,346.00	13,434.00	0.7%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
PERS		3201-3202	768.00	756.00	-1.6%
OASDI/Medicare/Alternative		3301-3302	1,453.00	1,454.00	0.1%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	44.00	38.00	-13.6%
Workers' Compensation		3601-3602	5,819.00	5,819.00	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			21,430.00	21,501.00	0.3%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	568,634.00	585,690.00	3.0%
Noncapitalized Equipment		4400	20,263.00	20,871.00	3.0%
TOTAL, BOOKS AND SUPPLIES			588,897.00	606,561.00	3.0%
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	1,633,061.00	1,682,056.00	3.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,633,061.00	1,682,056.00	3.0%
CAPITAL OUTLAY					
Equipment		6400	9,108.00	9,381.00	3.0%
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			9,108.00	9,381.00	3.0%
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			2,328,015.00	2,396,114.00	2.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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 Estimated 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 Estimated 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	2,730,358.00	2,730,358.00	0.0%
5) TOTAL, REVENUES			2,730,358.00	2,730,358.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		2,328,015.00	2,396,114.00	2.9%
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			2,328,015.00	2,396,114.00	2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			402,343.00	334,244.00	-16.9%
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)			402,343.00	334,244.00	-16.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,461,244.76	1,863,587.76	27.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,461,244.76	1,863,587.76	27.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,461,244.76	1,863,587.76	27.5%
2) Ending Balance, June 30 (E + F1e)			1,863,587.76	2,197,831.76	17.9%
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	1,863,587.76	2,197,831.76	17.9%
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 Estimated Actuals	2026-27 Budget
8210	Student Activity Funds	1,863,587.76	2,197,831.76
Total, Restricted Balance		1,863,587.76	2,197,831.76

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,198,329.00	1,198,329.00	0.0%
3) Other State Revenue		8300-8599	3,302,760.00	3,302,760.00	0.0%
4) Other Local Revenue		8600-8799	226,971.00	226,971.00	0.0%
5) TOTAL, REVENUES			4,728,060.00	4,728,060.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	8,694.00	8,824.00	1.5%
2) Classified Salaries		2000-2999	1,184,800.00	1,214,321.00	2.5%
3) Employee Benefits		3000-3999	560,442.00	558,902.00	-0.3%
4) Books and Supplies		4000-4999	1,498,175.00	1,321,411.00	-11.8%
5) Services and Other Operating Expenditures		5000-5999	186,487.00	192,084.00	3.0%
6) Capital Outlay		6000-6999	183,342.00	188,844.00	3.0%
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	145,229.00	145,229.00	0.0%
9) TOTAL, EXPENDITURES			3,767,169.00	3,629,615.00	-3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			960,891.00	1,098,445.00	14.3%
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)			960,891.00	1,098,445.00	14.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,836,816.40	4,797,707.40	25.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,836,816.40	4,797,707.40	25.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,836,816.40	4,797,707.40	25.0%
2) Ending Balance, June 30 (E + F1e)			4,797,707.40	5,896,152.40	22.9%
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	4,732,943.40	5,766,624.40	21.8%
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	64,764.00	129,528.00	100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,198,329.00	1,198,329.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,198,329.00	1,198,329.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,302,760.00	3,302,760.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,302,760.00	3,302,760.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	110,176.00	110,176.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	116,795.00	116,795.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			226,971.00	226,971.00	0.0%
TOTAL, REVENUES			4,728,060.00	4,728,060.00	0.0%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	8,694.00	8,824.00	1.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			8,694.00	8,824.00	1.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	665,540.00	672,189.00	1.0%
Classified Supervisors' and Administrators' Salaries		2300	404,867.00	426,596.00	5.4%
Clerical, Technical and Office Salaries		2400	114,393.00	115,536.00	1.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			1,184,800.00	1,214,321.00	2.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,661.00	1,677.00	1.0%
PERS		3201-3202	260,353.00	263,595.00	1.2%
OASDI/Medicare/Alternative		3301-3302	90,671.00	92,914.00	2.5%
Health and Welfare Benefits		3401-3402	157,385.00	149,357.00	-5.1%
Unemployment Insurance		3501-3502	607.00	610.00	0.5%
Workers' Compensation		3601-3602	43,712.00	43,712.00	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	6,053.00	7,037.00	16.3%
TOTAL, EMPLOYEE BENEFITS			560,442.00	558,902.00	-0.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	164,538.00	169,474.00	3.0%
Noncapitalized Equipment		4400	108,600.00	111,858.00	3.0%
Food		4700	1,225,037.00	1,040,079.00	-15.1%
TOTAL, BOOKS AND SUPPLIES			1,498,175.00	1,321,411.00	-11.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,874.00	14,290.00	3.0%
Dues and Memberships		5300	950.00	979.00	3.1%
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	108,440.00	111,693.00	3.0%
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	61,068.00	62,901.00	3.0%
Communications		5900	2,155.00	2,221.00	3.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			186,487.00	192,084.00	3.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	82,922.00	85,410.00	3.0%
Equipment		6400	100,420.00	103,434.00	3.0%
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			183,342.00	188,844.00	3.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	145,229.00	145,229.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			145,229.00	145,229.00	0.0%
TOTAL, EXPENDITURES			3,767,169.00	3,629,615.00	-3.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,198,329.00	1,198,329.00	0.0%
3) Other State Revenue		8300-8599	3,302,760.00	3,302,760.00	0.0%
4) Other Local Revenue		8600-8799	226,971.00	226,971.00	0.0%
5) TOTAL, REVENUES			4,728,060.00	4,728,060.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		3,539,018.00	3,398,976.00	-4.0%
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		145,229.00	145,229.00	0.0%
8) Plant Services	8000-8999		82,922.00	85,410.00	3.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,767,169.00	3,629,615.00	-3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			960,891.00	1,098,445.00	14.3%
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)			960,891.00	1,098,445.00	14.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,836,816.40	4,797,707.40	25.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,836,816.40	4,797,707.40	25.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,836,816.40	4,797,707.40	25.0%
2) Ending Balance, June 30 (E + F1e)			4,797,707.40	5,896,152.40	22.9%
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	4,732,943.40	5,766,624.40	21.8%
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	64,764.00	129,528.00	100.0%
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 Estimated Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	4,528,738.57	5,532,419.57
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	174,204.83	174,204.83
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	30,000.00	60,000.00
Total, Restricted Balance		4,732,943.40	5,766,624.40

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	37,997.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			37,997.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(37,997.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,834,830.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,834,830.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,872,827.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,872,826.37	(0.63)	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,872,826.37	(0.63)	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,872,826.37	(0.63)	-100.0%
2) Ending Balance, June 30 (E + F1e)			(0.63)	(0.63)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.26	0.26	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.89)	(0.89)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated 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	37,997.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,997.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			37,997.00	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	1,834,830.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,834,830.00	0.00	-100.0%
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)			(1,834,830.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		37,997.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			37,997.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(37,997.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,834,830.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,834,830.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,872,827.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,872,826.37	(0.63)	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,872,826.37	(0.63)	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,872,826.37	(0.63)	-100.0%
2) Ending Balance, June 30 (E + F1e)			(0.63)	(0.63)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.26	0.26	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.89)	(0.89)	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated 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	446,700.00	0.00	-100.0%
5) TOTAL, REVENUES			446,700.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			446,700.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	7,000,000.00	New
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	(7,000,000.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			446,700.00	(7,000,000.00)	-1,667.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,839,066.71	15,285,766.71	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,839,066.71	15,285,766.71	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,839,066.71	15,285,766.71	3.0%
2) Ending Balance, June 30 (E + F1e)			15,285,766.71	8,285,766.71	-45.8%
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	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	15,285,766.71	8,285,766.71	-45.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	446,700.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			446,700.00	0.00	-100.0%
TOTAL, REVENUES			446,700.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	7,000,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	7,000,000.00	New
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(7,000,000.00)	New

Description	Function Codes	Object Codes	2025-26 Estimated 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	446,700.00	0.00	-100.0%
5) TOTAL, REVENUES			446,700.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			446,700.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	7,000,000.00	New
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	(7,000,000.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			446,700.00	(7,000,000.00)	-1,667.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,839,066.71	15,285,766.71	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,839,066.71	15,285,766.71	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,839,066.71	15,285,766.71	3.0%
2) Ending Balance, June 30 (E + F1e)			15,285,766.71	8,285,766.71	-45.8%
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	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	15,285,766.71	8,285,766.71	-45.8%
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 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,777,560.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,777,560.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,777,560.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,777,560.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,777,560.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,777,560.00	New
2) Ending Balance, June 30 (E + F1e)			1,777,560.00	1,777,560.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,777,560.00	1,777,560.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,777,560.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,777,560.00	0.00	-100.0%
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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,777,560.00	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,777,560.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,777,560.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,777,560.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,777,560.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,777,560.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,777,560.00	New
2) Ending Balance, June 30 (E + F1e)			1,777,560.00	1,777,560.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,777,560.00	1,777,560.00	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 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated 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	933,421.00	933,421.00	0.0%
5) TOTAL, REVENUES			933,421.00	933,421.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	535,160.00	540,850.00	1.1%
3) Employee Benefits		3000-3999	256,621.00	256,569.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	500,878.00	515,903.00	3.0%
6) Capital Outlay		6000-6999	31,363,248.00	32,304,147.00	3.0%
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			32,655,907.00	33,617,469.00	2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(31,722,486.00)	(32,684,048.00)	3.0%
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	88,550,187.00	88,550,187.00	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			88,550,187.00	88,550,187.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			56,827,701.00	55,866,139.00	-1.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	100,377,252.63	157,204,953.63	56.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			100,377,252.63	157,204,953.63	56.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			100,377,252.63	157,204,953.63	56.6%
2) Ending Balance, June 30 (E + F1e)			157,204,953.63	213,071,092.63	35.5%
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	156,271,532.63	211,204,250.63	35.2%
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	933,421.00	1,866,842.00	100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
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	933,421.00	933,421.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			933,421.00	933,421.00	0.0%
TOTAL, REVENUES			933,421.00	933,421.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	153,820.00	155,357.00	1.0%
Classified Supervisors' and Administrators' Salaries		2300	275,412.00	278,507.00	1.1%
Clerical, Technical and Office Salaries		2400	105,928.00	106,986.00	1.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			535,160.00	540,850.00	1.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	136,668.00	136,013.00	-0.5%
OASDI/Medicare/Alternative		3301-3302	40,942.00	41,375.00	1.1%
Health and Welfare Benefits		3401-3402	53,973.00	56,408.00	4.5%
Unemployment Insurance		3501-3502	269.00	270.00	0.4%
Workers' Compensation		3601-3602	22,503.00	22,503.00	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	2,266.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			256,621.00	256,569.00	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	492,693.00	507,473.00	3.0%
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	4,600.00	4,738.00	3.0%
Communications		5900	3,585.00	3,692.00	3.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			500,878.00	515,903.00	3.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	10,188,838.00	10,494,505.00	3.0%
Buildings and Improvements of Buildings		6200	17,614,240.00	18,142,664.00	3.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	3,560,170.00	3,666,978.00	3.0%
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			31,363,248.00	32,304,147.00	3.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			32,655,907.00	33,617,469.00	2.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	75,744,522.00	75,744,522.00	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	12,805,665.00	12,805,665.00	0.0%
(c) TOTAL, SOURCES			88,550,187.00	88,550,187.00	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)			88,550,187.00	88,550,187.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated 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	933,421.00	933,421.00	0.0%
5) TOTAL, REVENUES			933,421.00	933,421.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		32,651,307.00	33,612,731.00	2.9%
9) Other Outgo	9000-9999	Except 7600-7699	4,600.00	4,738.00	3.0%
10) TOTAL, EXPENDITURES			32,655,907.00	33,617,469.00	2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(31,722,486.00)	(32,684,048.00)	3.0%
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	88,550,187.00	88,550,187.00	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			88,550,187.00	88,550,187.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			56,827,701.00	55,866,139.00	-1.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	100,377,252.63	157,204,953.63	56.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			100,377,252.63	157,204,953.63	56.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			100,377,252.63	157,204,953.63	56.6%
2) Ending Balance, June 30 (E + F1e)			157,204,953.63	213,071,092.63	35.5%
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	156,271,532.63	211,204,250.63	35.2%
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	933,421.00	1,866,842.00	100.0%
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 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	156,271,532.63	211,204,250.63
Total, Restricted Balance		156,271,532.63	211,204,250.63

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,138,192.00	1,688,192.00	48.3%
5) TOTAL, REVENUES			1,138,192.00	1,688,192.00	48.3%
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	244,394.00	251,726.00	3.0%
5) Services and Other Operating Expenditures		5000-5999	258,945.00	266,714.00	3.0%
6) Capital Outlay		6000-6999	818,230.00	842,779.00	3.0%
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			1,321,569.00	1,361,219.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(183,377.00)	326,973.00	-278.3%
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)			(183,377.00)	326,973.00	-278.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,703,444.00	1,520,067.00	-10.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,703,444.00	1,520,067.00	-10.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,703,444.00	1,520,067.00	-10.8%
2) Ending Balance, June 30 (E + F1e)			1,520,067.00	1,847,040.00	21.5%
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	1,504,613.00	1,816,132.00	20.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	15,454.00	30,908.00	100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	50,126.00	50,126.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,088,066.00	1,638,066.00	50.5%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,138,192.00	1,688,192.00	48.3%
TOTAL, REVENUES			1,138,192.00	1,688,192.00	48.3%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated 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	40,894.00	42,121.00	3.0%
Noncapitalized Equipment		4400	203,500.00	209,605.00	3.0%
TOTAL, BOOKS AND SUPPLIES			244,394.00	251,726.00	3.0%
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	199,221.00	205,198.00	3.0%
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	59,724.00	61,516.00	3.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			258,945.00	266,714.00	3.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	498,349.00	513,301.00	3.0%
Buildings and Improvements of Buildings		6200	191,409.00	197,152.00	3.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	128,472.00	132,326.00	3.0%
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			818,230.00	842,779.00	3.0%
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			1,321,569.00	1,361,219.00	3.0%
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 Estimated 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 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,138,192.00	1,688,192.00	48.3%
5) TOTAL, REVENUES			1,138,192.00	1,688,192.00	48.3%
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		86,433.00	89,026.00	3.0%
8) Plant Services	8000-8999		1,235,136.00	1,272,193.00	3.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,321,569.00	1,361,219.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(183,377.00)	326,973.00	-278.3%
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)			(183,377.00)	326,973.00	-278.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,703,444.00	1,520,067.00	-10.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,703,444.00	1,520,067.00	-10.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,703,444.00	1,520,067.00	-10.8%
2) Ending Balance, June 30 (E + F1e)			1,520,067.00	1,847,040.00	21.5%
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	1,504,613.00	1,816,132.00	20.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	15,454.00	30,908.00	100.0%
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 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	1,504,613.00	1,816,132.00
Total, Restricted Balance		1,504,613.00	1,816,132.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,177.00	18,177.00	0.0%
5) TOTAL, REVENUES			18,177.00	18,177.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,177.00	18,177.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,177.00	18,177.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,072,602.48	1,090,779.48	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,072,602.48	1,090,779.48	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,072,602.48	1,090,779.48	1.7%
2) Ending Balance, June 30 (E + F1e)			1,090,779.48	1,108,956.48	1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,080,315.48	1,088,028.48	0.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	10,464.00	20,928.00	100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	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	18,177.00	18,177.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,177.00	18,177.00	0.0%
TOTAL, REVENUES			18,177.00	18,177.00	0.0%
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 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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 Estimated 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 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,177.00	18,177.00	0.0%
5) TOTAL, REVENUES			18,177.00	18,177.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			18,177.00	18,177.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,177.00	18,177.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,072,602.48	1,090,779.48	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,072,602.48	1,090,779.48	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,072,602.48	1,090,779.48	1.7%
2) Ending Balance, June 30 (E + F1e)			1,090,779.48	1,108,956.48	1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,080,315.48	1,088,028.48	0.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	10,464.00	20,928.00	100.0%
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 Estimated Actuals	2026-27 Budget
7710	State School Facilities Projects	1,080,315.48	1,088,028.48
Total, Restricted Balance		1,080,315.48	1,088,028.48

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,039,162.00	27,039,162.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,039,162.00	27,039,162.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,039,162.00	27,039,162.00	0.0%
2) Ending Balance, June 30 (E + F1e)			27,039,162.00	27,039,162.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	27,039,162.00	27,039,162.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2025-26 Estimated 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 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,039,162.00	27,039,162.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,039,162.00	27,039,162.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,039,162.00	27,039,162.00	0.0%
2) Ending Balance, June 30 (E + F1e)			27,039,162.00	27,039,162.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	27,039,162.00	27,039,162.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	27,039,162.00	27,039,162.00
Total, Restricted Balance		27,039,162.00	27,039,162.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. 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	0.00	0.00	0.0%
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			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated 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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) 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 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	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	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5499	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800-5899	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		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			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	2025-26 Estimated 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)	9,394.33	9,394.33	9,394.33	9,274.18	9,274.18	9,274.18
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)	9,394.33	9,394.33	9,394.33	9,274.18	9,274.18	9,274.18
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	10.22	10.22	10.22	10.22	10.22	10.22
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)	10.22	10.22	10.22	10.22	10.22	10.22
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	9,404.55	9,404.55	9,404.55	9,284.40	9,284.40	9,284.40
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Estimated 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 Estimated 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	14,853,507.00		14,853,507.00			14,853,507.00
Work in Progress	55,592,320.00		55,592,320.00			55,592,320.00
Total capital assets not being depreciated	70,445,827.00	0.00	70,445,827.00	0.00	0.00	70,445,827.00
Capital assets being depreciated:						
Land Improvements	24,183,188.00		24,183,188.00			24,183,188.00
Buildings	305,719,368.00		305,719,368.00			305,719,368.00
Equipment	15,172,848.00		15,172,848.00			15,172,848.00
Total capital assets being depreciated	345,075,404.00	0.00	345,075,404.00	0.00	0.00	345,075,404.00
Accumulated Depreciation for:						
Land Improvements	(16,707,460.00)		(16,707,460.00)			(16,707,460.00)
Buildings	(153,150,322.00)		(153,150,322.00)			(153,150,322.00)
Equipment	(9,264,789.00)		(9,264,789.00)			(9,264,789.00)
Total accumulated depreciation	(179,122,571.00)	0.00	(179,122,571.00)	0.00	0.00	(179,122,571.00)
Total capital assets being depreciated, net excluding lease and subscription assets	165,952,833.00	0.00	165,952,833.00	0.00	0.00	165,952,833.00
Lease Assets	219,166.00		219,166.00			219,166.00
Accumulated amortization for lease assets	(73,055.00)		(73,055.00)			(73,055.00)
Total lease assets, net	146,111.00	0.00	146,111.00	0.00	0.00	146,111.00
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	236,544,771.00	0.00	236,544,771.00	0.00	0.00	236,544,771.00
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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			16,937,902.76	14,313,357.48	8,123,789.99	1,383,627.14	1,176,850.64	1,051,613.70	22,704,195.65	24,881,803.78
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		2,459,525.43	1,846,893.16	4,890,238.10	4,427,145.10	4,427,145.10	4,890,237.10	4,427,145.10	4,989,548.86
Property Taxes	8020-8079		496,603.13	2,263,757.15	0.00	0.00	716,829.92	23,485,606.87	7,989,058.68	2,005,003.12
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		(2,547,343.78)	7,195.04	249,824.28	142,799.58	0.00	2,522,349.55	24,400.22	61,728.69
Other State Revenue	8300-8599		(727,936.56)	259,098.00	1,377,889.65	1,175,259.00	2,023,279.00	1,962,107.86	1,175,259.00	1,252,235.00
Other Local Revenue	8600-8799		(367,117.70)	1,254,764.21	1,005,479.14	1,111,883.29	1,542,177.81	1,008,323.46	3,067,163.53	1,313,976.64
Interfund Transfers In	8900-8929		0.00	0.00	0.00	7,000,000.00	5,200,000.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			(686,269.48)	5,631,707.56	7,523,431.17	13,857,086.97	13,909,431.83	33,868,624.84	16,683,026.53	9,622,492.31
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		531,348.79	5,874,641.86	5,940,986.00	5,940,986.00	5,940,986.00	5,940,986.00	5,940,986.00	5,940,986.00
Classified Salaries	2000-2999		892,303.94	1,505,246.77	2,788,207.09	2,788,207.09	2,788,207.09	2,788,207.09	2,788,207.09	2,788,207.09
Employee Benefits	3000-3999		470,886.02	2,054,533.40	3,533,532.57	3,531,626.98	3,532,229.73	3,545,069.36	3,550,501.70	3,574,915.60
Books and Supplies	4000-4999		158,417.28	569,090.86	733,629.70	589,766.24	532,567.99	424,947.28	439,267.45	487,442.10
Services	5000-5999		3,729,417.85	1,740,525.85	1,740,525.85	1,740,525.85	1,740,525.85	1,740,525.85	1,740,525.85	1,740,525.85
Capital Outlay	6000-6999		37,869.31	37,869.31	37,869.31	37,869.31	37,869.31	37,869.31	37,869.31	37,869.31
Other Outgo	7000-7499		39,367.00	39,367.00	39,367.00	39,367.00	39,367.00	39,367.00	39,367.00	39,367.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			5,859,610.19	11,821,275.05	14,814,117.52	14,668,348.47	14,611,752.97	14,516,971.89	14,536,724.40	14,609,312.95
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	(581,738.28)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	(55,485.38)	3,429,743.34	0.00	550,523.50	604,485.00	577,084.20	2,300,929.00	31,306.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	148,943.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	4,322,638.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		3,834,357.93	3,429,743.34	0.00	550,523.50	604,485.00	577,084.20	2,300,929.00	31,306.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	(3,577,137.78)	(491,591.05)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	(505,315.81)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	(3,962,903.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(8,045,356.59)	(491,591.05)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		11,879,714.52	3,921,334.39	0.00	550,523.50	604,485.00	577,084.20	2,300,929.00	31,306.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(2,624,545.28)	(6,189,567.49)	(6,740,162.85)	(206,776.50)	(125,236.94)	21,652,581.95	2,177,608.13	(4,986,820.64)
F. ENDING CASH (A + E)			14,313,357.48	8,123,789.99	1,383,627.14	1,176,850.64	1,051,613.70	22,704,195.65	24,881,803.78	19,894,983.14
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		19,894,983.14	14,993,901.08	27,581,930.93	25,569,655.57				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	5,485,676.53	4,989,548.86	3,588,095.66	459,167.00	3,588,096.00		50,468,462.00	50,468,462.00
Property Taxes	8020-8079	333,284.19	19,735,474.22	6,759,636.72	6,759,637.00			70,544,891.00	70,544,891.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00				0.00	0.00
Federal Revenue	8100-8299	147,919.91	81,945.91	24,553.60	84,291.00	2,905,414.00		3,705,078.00	3,705,078.00
Other State Revenue	8300-8599	2,624,813.26	1,333,407.03	1,632,392.76	8,649,457.00	998,899.00		23,736,160.00	23,736,160.00
Other Local Revenue	8600-8799	1,098,205.20	1,029,051.94	1,185,545.00	2,880,126.00	1,061,784.48		17,191,363.00	17,191,363.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	(5,200,000.00)			7,000,000.00	7,000,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00				0.00	0.00
TOTAL RECEIPTS		9,689,899.09	27,169,427.96	13,190,223.74	13,632,678.00	8,554,193.48	0.00	172,645,954.00	172,645,954.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,940,986.00	5,940,986.00	5,940,986.00	5,940,988.00	0.00		65,815,852.65	65,815,853.00
Classified Salaries	2000-2999	2,788,207.09	2,788,207.09	2,788,207.09	2,788,207.00	68,333.00		30,347,954.52	30,347,954.00
Employee Benefits	3000-3999	3,535,020.26	3,534,475.11	3,535,277.68	9,657,611.00	763,438.00		44,819,117.41	44,819,117.00
Books and Supplies	4000-4999	509,005.64	499,967.75	1,120,266.17	1,120,266.00	120,663.00		7,305,297.46	7,305,298.00
Services	5000-5999	1,740,525.85	1,740,525.85	1,740,525.85	1,740,526.00	1,740,524.00		24,615,726.35	24,615,726.00
Capital Outlay	6000-6999	37,869.31	37,869.31	37,869.31	37,870.00	37,870.00		492,302.41	492,302.00
Other Outgo	7000-7499	39,367.00	39,367.00	39,367.00	39,367.00	(105,862.00)		366,542.00	366,542.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00				0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00				0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		14,590,981.15	14,581,398.11	15,202,499.10	21,324,835.00	2,624,966.00	0.00	173,762,792.80	173,762,792.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00				0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00				7,494,071.04	
Due From Other Funds	9310	0.00	0.00	0.00				0.00	
Stores	9320	0.00	0.00	0.00				0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00				0.00	
Other Current Assets	9340	0.00	0.00	0.00				0.00	
Lease Receivable	9380	0.00	0.00	0.00				0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00				0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	7,494,071.04	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00	0.00	0.00				(491,591.05)	
Due To Other Funds	9610	0.00	0.00	0.00				0.00	
Current Loans	9640	0.00	0.00	0.00				0.00	
Unearned Revenues	9650	0.00	0.00	0.00				0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00				0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	(491,591.05)	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00				0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	7,985,662.09	
E. NET INCREASE/DECREASE (B - C + D)		(4,901,082.06)	12,588,029.85	(2,012,275.36)	(7,692,157.00)	5,929,227.48	0.00	6,868,823.29	(1,116,838.00)
F. ENDING CASH (A + E)		14,993,901.08	27,581,930.93	25,569,655.57	17,877,498.57				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								23,806,726.05	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			17,877,498.57	19,340,244.07	13,654,562.09	7,175,217.08	4,730,648.25	4,669,068.80	21,071,720.60	23,547,248.60
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		2,544,891.43	1,911,006.39	5,045,610.48	4,580,803.87	4,580,803.87	5,045,609.47	4,580,803.87	5,162,729.72
Property Taxes	8020-8079		425,758.17	2,199,999.46	0.00	0.00	6,666,949.55	17,967,911.05	8,053,122.36	2,128,757.56
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		(2,547,519.37)	7,012.75	244,409.58	142,623.10	0.00	2,524,106.63	24,271.28	61,402.50
Other State Revenue	8300-8599		(548,231.21)	334,935.41	1,336,346.00	1,133,715.35	1,665,303.62	1,920,564.21	1,133,715.35	1,193,381.70
Other Local Revenue	8600-8799		(367,117.70)	1,356,898.44	1,005,479.15	1,111,883.30	1,487,144.86	1,008,323.47	3,067,163.54	1,313,976.65
Interfund Transfers In	8900-8929		0.00	0.00	0.00	4,500,000.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			(492,218.68)	5,809,852.45	7,631,845.21	11,469,025.62	14,400,201.90	28,466,514.83	16,859,076.40	9,860,248.13
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		440,119.90	5,783,412.92	5,849,757.07	5,849,757.07	5,849,757.07	5,849,757.07	5,849,757.07	5,849,757.07
Classified Salaries	2000-2999		867,738.90	1,480,681.68	2,763,642.01	2,763,642.01	2,766,371.46	2,766,371.46	2,766,371.46	2,766,371.46
Employee Benefits	3000-3999		395,761.60	1,979,408.99	3,458,408.16	3,456,502.56	3,457,105.32	3,469,944.95	3,475,377.29	3,499,791.18
Books and Supplies	4000-4999		148,018.62	552,035.82	733,629.70	591,901.04	532,270.73	422,441.78	435,765.81	487,442.10
Services	5000-5999		3,765,618.38	1,776,726.38	1,776,726.38	1,776,726.38	1,776,726.38	1,776,726.38	1,776,726.38	1,776,726.38
Capital Outlay	6000-6999		37,869.31	37,869.31	37,869.31	37,869.31	37,869.31	37,869.31	37,869.31	37,869.31
Other Outgo	7000-7499		41,681.08	41,681.08	41,681.08	41,681.08	41,681.08	41,681.08	41,681.08	41,681.08
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			5,696,807.79	11,651,816.18	14,661,713.71	14,518,079.45	14,461,781.35	14,364,792.03	14,383,548.40	14,459,638.58
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	(581,738.28)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	(55,485.38)	5,026,795.03	156,281.75	550,523.49	604,485.00	0.00	2,300,929.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	148,943.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	4,322,638.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		3,834,357.93	5,026,795.03	156,281.75	550,523.49	604,485.00	0.00	2,300,929.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	(3,577,137.78)	(2,624,976.94)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	(505,315.81)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	(3,962,903.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(8,045,356.59)	(2,624,976.94)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		11,879,714.52	7,651,771.97	156,281.75	550,523.49	604,485.00	0.00	2,300,929.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			1,462,745.50	(5,685,681.98)	(6,479,345.01)	(2,444,568.83)	(61,579.45)	16,402,651.80	2,475,528.00	(4,599,390.45)
F. ENDING CASH (A + E)			19,340,244.07	13,654,562.09	7,175,217.08	4,730,648.25	4,669,068.80	21,071,720.60	23,547,248.60	18,947,858.15
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		18,947,858.15	14,187,115.61	27,377,385.48	25,345,358.29				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	5,660,693.56	5,162,729.72	3,712,634.43	460,868.08	3,712,632.43	0.00	52,161,817.32	52,161,817.33
Property Taxes	8020-8079	320,566.61	20,121,111.78	6,566,517.24	6,570,165.56	0.00	0.00	71,020,859.34	71,020,859.31
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	144,535.71	81,647.26	24,423.98	84,362.20	3,039,521.38	0.00	3,830,797.00	3,830,797.00
Other State Revenue	8300-8599	2,456,563.16	1,274,554.17	1,507,557.83	8,113,468.92	998,898.49	0.00	22,520,773.00	22,520,773.00
Other Local Revenue	8600-8799	1,098,205.21	981,950.69	1,185,544.71	2,880,125.63	1,061,784.13	0.00	17,191,362.08	17,191,362.11
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	4,500,000.00	4,500,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		9,680,564.25	27,621,993.62	12,996,678.19	18,108,990.39	8,812,836.43	0.00	171,225,608.74	171,225,608.75
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,849,757.07	5,849,757.07	5,849,757.07	5,849,757.07	0.00	0.00	64,721,103.52	64,721,103.48
Classified Salaries	2000-2999	2,766,371.46	2,766,371.46	2,766,371.46	2,766,371.46	46,499.81	0.00	30,053,176.09	30,053,176.08
Employee Benefits	3000-3999	3,459,895.85	3,459,350.70	3,460,153.26	9,582,486.16	763,448.00	0.00	43,917,634.02	43,917,634.00
Books and Supplies	4000-4999	509,005.64	499,967.75	1,096,146.82	1,096,146.82	120,660.37	0.00	7,225,433.00	7,225,433.00
Services	5000-5999	1,776,726.38	1,776,726.38	1,776,726.38	1,776,726.38	1,776,726.38	0.00	25,086,334.94	25,086,335.00
Capital Outlay	6000-6999	37,869.31	37,869.31	37,869.31	37,869.31	37,869.31	0.00	492,301.03	492,301.00
Other Outgo	7000-7499	41,681.08	41,681.08	41,681.08	41,681.08	(103,547.92)	0.00	396,625.04	396,625.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		14,441,306.79	14,431,723.75	15,028,705.38	21,151,038.28	2,641,655.95	0.00	171,892,607.64	171,892,607.56
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	8,639,014.27	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	8,639,014.27	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	(2,624,976.94)	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	(2,624,976.94)	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	11,263,991.21	
E. NET INCREASE/DECREASE (B - C + D)		(4,760,742.54)	13,190,269.87	(2,032,027.19)	(3,042,047.89)	6,171,180.48	0.00	10,596,992.31	(666,998.81)
F. ENDING CASH (A + E)		14,187,115.61	27,377,385.48	25,345,358.29	22,303,310.40				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								28,474,490.88	

ANNUAL BUDGET REPORT:

July 1, 2026 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: 4111 Las Virgenes Road - Calabasas, CA 91302

Date: June 9, 2026

Public Hearing:

Place: 4111 Las Virgenes Road - Calabasas, CA 91302

Date: June 9, 2026

Time: 5:30 PM

Adoption Date: June 23, 2026

Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Alan Lazar Title: Board Clerk

Contact person for additional information on the budget reports:

Name: Dr. Ryan Gleason

Title: Associate Superintendent, CBO

Telephone: (818) 878-5203

E-mail: rgleason@lvusd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X	
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.	X	
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.		X

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			**No**	**Yes**
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	**06/23/2026**	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			**No**	**Yes**
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	

A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

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	67,433,682.00	301	(153,195.00)	303	67,586,877.00	305	1,744,190.00		307	65,842,687.00	309
2000 - Classified Salaries	30,211,370.00	311	24,961.00	313	30,186,409.00	315	29,781.00		317	30,156,628.00	319
3000 - Employee Benefits	44,841,559.00	321	733,850.00	323	44,107,709.00	325	17,957.00		327	44,089,752.00	329
4000 - Books, Supplies Equip Replace. (6500)	8,401,583.00	331	127,219.00	333	8,274,364.00	335	2,415,528.00		337	5,858,836.00	339
5000 - Services. . . & 7300 - Indirect Costs	24,350,020.00	341	101.00	343	24,349,919.00	345	7,663,805.00		347	16,686,114.00	349
			TOTAL		174,505,278.00	365			TOTAL	162,634,017.00	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	54,707,520.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	10,470,771.00	380
3. STRS	3101 & 3102	16,044,999.00	382
4. PERS	3201 & 3202	2,938,994.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	1,769,448.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	7,167,350.00	385
7. Unemployment Insurance	3501 & 3502	33,156.00	390
8. Workers' Compensation Insurance	3601 & 3602	2,540,051.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	145,681.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		95,817,970.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		(53,195.00)	
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		95,871,165.00	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		58.95%	
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)	58.95%
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).	162,634,017.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	65,815,853.00	301	(155,494.00)	303	65,971,347.00	305	1,744,190.00		307	64,227,157.00	309
2000 - Classified Salaries	30,347,954.00	311	31,020.00	313	30,316,934.00	315	30,228.00		317	30,286,706.00	319
3000 - Employee Benefits	44,819,117.00	321	746,471.00	323	44,072,646.00	325	18,226.00		327	44,054,420.00	329
4000 - Books, Supplies Equip Replace. (6500)	7,305,298.00	331	160,147.00	333	7,145,151.00	335	1,250,000.00		337	5,895,151.00	339
5000 - Services. . . & 7300 - Indirect Costs	24,470,497.00	341	132.00	343	24,470,365.00	345	7,729,107.00		347	16,741,258.00	349
				TOTAL	171,976,443.00	365			TOTAL	161,204,692.00	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	53,472,320.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	10,954,480.00	380
3. STRS	3101 & 3102	16,127,282.00	382
4. PERS	3201 & 3202	3,064,004.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	1,819,246.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	7,347,135.00	385
7. Unemployment Insurance	3501 & 3502	33,544.00	390
8. Workers' Compensation Insurance	3601 & 3602	2,564,227.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	153,378.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	95,535,616.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	(53,993.00)	
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	95,589,609.00	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	59.30%	
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)	59.30%
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)	161,204,692.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	9,274
District's ADA Standard Percentage Level:	**1.0%**

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	9,064	9,716		
Charter School				
Total ADA	**9,064**	**9,716**	**N/A**	**Met**
Second Prior Year (2024-25)				
District Regular	9,179	9,273		
Charter School				
Total ADA	**9,179**	**9,273**	**N/A**	**Met**
First Prior Year (2025-26)				
District Regular	9,394	9,394		
Charter School		0		
Total ADA	**9,394**	**9,394**	**0.0%**	**Met**
Budget Year (2026-27)				
District Regular	9,274			
Charter School	0			
Total ADA	**9,274**			

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 9,274

District's Enrollment Standard Percentage Level: 1.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	9,618	9,660		
Charter School				
Total Enrollment	**9,618**	**9,660**	**N/A**	**Met**
Second Prior Year (2024-25)				
District Regular	9,715	9,767		
Charter School				
Total Enrollment	**9,715**	**9,767**	**N/A**	**Met**
First Prior Year (2025-26)				
District Regular	9,924	9,924		
Charter School				
Total Enrollment	**9,924**	**9,924**	**0.0%**	**Met**
Budget Year (2026-27)				
District Regular	9,825			
Charter School				
Total Enrollment	**9,825**			

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2023-24)			
District Regular	9,084	9,660	
Charter School		0	
Total ADA/Enrollment	**9,084**	**9,660**	**94.0%**
Second Prior Year (2024-25)			
District Regular	9,190	9,767	
Charter School	0		
Total ADA/Enrollment	**9,190**	**9,767**	**94.1%**
First Prior Year (2025-26)			
District Regular	9,394	9,924	
Charter School			
Total ADA/Enrollment	**9,394**	**9,924**	**94.7%**
		Historical Average Ratio:	94.3%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**94.8%**

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2026-27)				
District Regular	9,274	9,825		
Charter School	0			
Total ADA/Enrollment	**9,274**	**9,825**	**94.4%**	**Met**
1st Subsequent Year (2027-28)				
District Regular	9,181			
Charter School				
Total ADA/Enrollment	**9,181**	**0**	**0.0%**	**Met**
2nd Subsequent Year (2028-29)				
District Regular	9,089			
Charter School				
Total ADA/Enrollment	**9,089**	**0**	**0.0%**	**Met**

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's cost-of-living adjustment (COLA), plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Projected LCFF Revenue

		Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	9,404.55	9,284.40	9,282.61	9,283.28
b.	Prior Year ADA (Funded)		9,404.55	9,284.40	9,282.61
c.	Difference (Step 1a minus Step 1b)		(120.15)	(1.79)	.67
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(1.28%)	(.02%)	.01%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		121,013,353.00	123,304,525.00	1,273,683,670.00
b1.	COLA percentage		2.41%	3.06%	3.34%
b2.	COLA amount (proxy for purposes of this criterion)		2,916,421.81	3,773,118.47	42,541,034.58
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.41%	3.06%	3.34%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			1.13%	3.04%	3.35%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**0.13% to 2.13%**	**2.04% to 4.04%**	**2.35% to 4.35%**

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	72,564,910.00	70,544,891.00	70,544,891.00	70,544,891.00
Percent Change from Previous Year		**N/A**	**N/A**	**N/A**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**N/A**	**N/A**	**N/A**

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	**N/A**	**N/A**	**N/A**

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	118,136,594.00	121,013,353.00	123,304,525.00	127,368,367.00
District's Projected Change in LCFF Revenue:		2.44%	1.89%	3.30%
LCFF Revenue Standard		**0.13% to 2.13%**	**2.04% to 4.04%**	**2.35% to 4.35%**
Status:		Not Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation: (required if NOT met)	LCFF is projected to grow at the COLA Rate.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2023-24)	88,315,775.59	99,905,764.39	88.4%
Second Prior Year (2024-25)	91,354,463.80	103,535,170.36	88.2%
First Prior Year (2025-26)	93,922,989.00	103,085,063.00	91.1%
		Historical Average Ratio:	89.2%

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**86.2% to 92.2%**	**86.2% to 92.2%**	**86.2% to 92.2%**

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form MYP, Lines B1-B3)	Budget - Unrestricted (Resources 0000-1999) Total Expenditures (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2026-27)	92,248,586.00	104,394,202.00	88.4%	Met
1st Subsequent Year (2027-28)	90,496,930.67	103,135,466.53	87.7%	Met
2nd Subsequent Year (2028-29)	90,059,608.67	103,129,562.53	87.3%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	1.13%	3.04%	3.35%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-8.87% to 11.13%**	**-6.96% to 13.04%**	**-6.65% to 13.35%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.87% to 6.13%	-1.96% to 8.04%	-1.65% to 8.35%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2025-26)	3,821,206.00		
Budget Year (2026-27)	3,705,078.00	(3.04%)	No
1st Subsequent Year (2027-28)	3,830,797.00	3.39%	No
2nd Subsequent Year (2028-29)	3,714,669.00	(3.03%)	Yes

Explanation: (required if Yes) Federal Revenue is projected to be relatively static at this point with a 3% fluctuation.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2025-26)	26,672,257.00		
Budget Year (2026-27)	23,736,160.00	(11.01%)	Yes
1st Subsequent Year (2027-28)	22,520,773.00	(5.12%)	Yes
2nd Subsequent Year (2028-29)	22,520,773.00	0.00%	No

Explanation: (required if Yes) State revenue is expected to decline with the sunset of one-time grant funds.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2025-26)	15,415,833.00		
Budget Year (2026-27)	17,191,363.00	11.52%	Yes
1st Subsequent Year (2027-28)	17,191,362.11	0.00%	No
2nd Subsequent Year (2028-29)	17,191,362.11	0.00%	No

Explanation: (required if Yes) Local Revenue is increasing due to LVUSD Plus+ and Center EdX.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2025-26)	8,401,583.00		
Budget Year (2026-27)	7,305,298.00	(13.05%)	Yes
1st Subsequent Year (2027-28)	7,225,433.00	(1.09%)	No
2nd Subsequent Year (2028-29)	7,293,653.00	.94%	No

Explanation: (required if Yes)
The spike in 25-26 FY Actuals was due to a large scale mathematics adoption.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2025-26)	24,495,249.00		
Budget Year (2026-27)	24,615,726.00	.49%	No
1st Subsequent Year (2027-28)	25,086,334.23	1.91%	No
2nd Subsequent Year (2028-29)	25,554,852.23	1.87%	No

Explanation: (required if Yes)

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
First Prior Year (2025-26)	45,909,296.00		
Budget Year (2026-27)	44,632,601.00	(2.78%)	Met
1st Subsequent Year (2027-28)	43,542,932.11	(2.44%)	Met
2nd Subsequent Year (2028-29)	43,426,804.11	(.27%)	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2025-26)	32,896,832.00		
Budget Year (2026-27)	31,921,024.00	(2.97%)	Met
1st Subsequent Year (2027-28)	32,311,767.23	1.22%	Met
2nd Subsequent Year (2028-29)	32,848,505.23	1.66%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

1a. STANDARD MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation: Federal Revenue (linked from 6B if NOT met)	
Explanation: Other State Revenue (linked from 6B if NOT met)	
Explanation: Other Local Revenue (linked from 6B if NOT met)	

1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation: Books and Supplies (linked from 6B if NOT met)	
Explanation: **Services and Other Exps** (linked from 6B if NOT met)	

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? — Yes

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) — 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	167,752,024.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	167,752,024.00	5,032,560.72	7,685,442.00	Met

[1] Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- [ ] Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- [ ] Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- [ ] Other (explanation must be provided)

Explanation: (required if NOT met and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	4,811,281.00	0.00	0.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	18,231,508.93	15,648,142.00	6,995,212.59
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(3.29)
	e. Available Reserves (Lines 1a through 1d)	23,042,789.93	15,648,142.00	6,995,209.30
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	160,379,010.84	169,923,149.99	178,062,028.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	160,379,010.84	169,923,149.99	178,062,028.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	14.4%	9.2%	3.9%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**4.8%**	**3.1%**	**1.3%**

[1]Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

[2]A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2023-24)	308,624.38	99,905,764.39	N/A	Met
Second Prior Year (2024-25)	(7,468,927.17)	103,535,170.36	7.2%	Not Met
First Prior Year (2025-26)	(9,496,680.00)	104,862,623.00	9.1%	Not Met
Budget Year (2026-27) (Information only)	(1,260,023.00)	104,394,202.00		

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

Deficit spending is being addressed through targeted budget reductions and new revenues. A portion of the deficit is related to the use of one-time funds.

9. CRITERION: Fund and Cash Balances

A. Fund Balance STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level [1]	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 250,000
0.3%	250,001 and over

[1] Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):	9,284
District's Fund Balance Standard Percentage Level:	**1.0%**

9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2023-24)	22,983,988.38	22,983,988.38	0.0%	Met
Second Prior Year (2024-25)	23,249,267.93	23,292,612.76	N/A	Met
First Prior Year (2025-26)	15,823,685.59	16,491,892.59	N/A	Met
Budget Year (2026-27) (Information only)	6,995,212.59			

[2] Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

B. Cash Balance Standard: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1: Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2026-27)	17,877,498.57	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA
5% or $90,000 (greater of)	0 to 300
4% or $90,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and over

[1] Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

[2] Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

[3] A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	9,274	9,181	9,089
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes

2. If you are the SELPA AU and are excluding special education pass-through funds:

   a. Enter the name(s) of the SELPA(s): Ventura County Office of Education

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	173,762,792.00	171,892,607.22	172,690,630.22
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	173,762,792.00	171,892,607.22	172,690,630.22

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	5,212,883.76	5,156,778.22	5,180,718.91
6.	Reserve Standard - by Amount ($90,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	**District's Reserve Standard (Greater of Line B5 or Line B6)**	**5,212,883.76**	**5,156,778.22**	**5,180,718.91**

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00		
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	5,735,189.59	81,231,267.74	120,450,723.52
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(2.29)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	5,000,000.00	3,000,000.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	5,735,187.30	86,231,267.74	123,450,723.52
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.30%	50.17%	71.49%
	District's Reserve Standard (Section 10B, Line 7):	**5,212,883.76**	**5,156,778.22**	**5,180,718.91**
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? — No

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? — Yes

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

Yes, with the Learning Recovery Block Grant. These expenditures will be rolled into the General Fund, as appropriate, when the grant expires.

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? — No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: **-10.0% to +10.0% or -$20,000 to +$20,000**

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2025-26)	(37,807,562.00)			
Budget Year (2026-27)	(38,081,255.00)	273,693.00	.7%	Met
1st Subsequent Year (2027-28)	(37,968,216.37)	(113,038.63)	(.3%)	Met
2nd Subsequent Year (2028-29)	(38,647,643.52)	679,427.15	1.8%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2025-26)	1,834,830.00			
Budget Year (2026-27)	7,000,000.00	5,165,170.00	281.5%	Not Met
1st Subsequent Year (2027-28)	4,500,000.00	(2,500,000.00)	(35.7%)	Not Met
2nd Subsequent Year (2028-29)	2,000,000.00	(2,500,000.00)	(55.6%)	Not Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2025-26)	1,777,560.00			
Budget Year (2026-27)	0.00	(1,777,560.00)	(100.0%)	Not Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget? No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation: (required if NOT met)

Source of Transfers is Fund 17 in our conservative modeling for the next three years.

1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation: (required if NOT met)

Source of Transfers is Fund 17 in our conservative modeling for the next three years.

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation: (required if NOT met)

Source of Transfers is Fund 17 in our conservative modeling for the next three years.

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information: (required if YES)

Source of Transfers is Fund 17 in our conservative modeling for the next three years.

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

[1] Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
   (If No, skip item 2 and Sections S6B and S6C) — Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2026
Leases	3	Fund 01	Fund 01, Function 9100, Objects 7438/7439	311,291
Certificates of Participation				
General Obligation Bonds	29	Fund 51	Fund 51, Function 9100, Objects 7433/7434	245,124,432
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	Ongoing	Fund 01		11,938,972
Other Long-term Commitments (do not include OPEB):				
TOTAL:				257,374,695

Type of Commitment (continued)	Prior Year (2025-26) Annual Payment (P & I)	Budget Year (2026-27) Annual Payment (P & I)	1st Subsequent Year (2027-28) Annual Payment (P & I)	2nd Subsequent Year (2028-29) Annual Payment (P & I)
Leases	107,008	107,008	107,008	107,008
Certificates of Participation				
General Obligation Bonds	23,459,881	33,711,826	35,442,138	22,264,838
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	23,566,889	33,818,834	35,549,146	22,371,846
Has total annual payment increased over prior year (2025-26)?		**Yes**	**Yes**	**No**

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(required if Yes to increase in total annual payments)

We are in the middle of our bond program for Measure S that will have two additional issuances beyond the current.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	Yes
2.	For the district's OPEB:	
	a. Are they lifetime benefits?	No
	b. Do benefits continue past age 65?	Yes

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

The district is in transition for OPEB, as we have shifted to non-lifetime benefits.

3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	Actuarial	
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	Self-Insurance Fund	Governmental Fund
		1,700,000	0

4.	OPEB Liabilities	
	a. Total OPEB liability	34,926,012.00
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	34,926,012.00
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2025

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
5.	OPEB Contributions			
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	737,469.00	953,557.00	1,035,539.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	737,469.00	953,557.00	1,035,539.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	737,469.00	953,557.00	1,035,539.00
	d. Number of retirees receiving OPEB benefits	330.00	330.00	330.00

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	
b. Unfunded liability for self-insurance programs	

4. Self-Insurance Contributions

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	520.00	500.00	495.00	490.00

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? — Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
7. Amount included for any tentative salary schedule increases			

Certificated (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of H&W benefit changes included in the budget and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Certificated (Non-management) Attrition (layoffs and retirements)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are savings from attrition included in the budget and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified(non - management) FTE positions	513.00	513.00	513.00	513.00

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
7. Amount included for any tentative salary schedule increases			

Classified (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of H&W benefit changes included in the budget and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements			
Are any new costs from prior year settlements included in the budget?			
If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Classified (Non-management) Attrition (layoffs and retirements)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are savings from attrition included in the budget and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	63.00	63.00	63.00	63.00

Management/Supervisor/Confidential
Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? Yes

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
2.	Salary settlement:			
	Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
	Total cost of salary settlement			
	% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

			Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
3.	Cost of a one percent increase in salary and statutory benefits				
4.	Amount included for any tentative salary schedule increases				

Management/Supervisor/Confidential **Health and Welfare (H&W) Benefits**	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of H&W benefit changes included in the budget and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential **Step and Column Adjustments**	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step and column adjustments			
3. Percent change in step & column over prior year			

Management/Supervisor/Confidential **Other Benefits (mileage, bonuses, etc.)**	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of other benefits included in the budget and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 23, 2026

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District Budget Criteria and Standards Review

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2025-26 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	178,062,028.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	11,415,763.00
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	534,483.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,777,560.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	(153,195.00)
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	327,844.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,486,692.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				164,159,573.00

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)	9,404.55
B. Expenditures per ADA (Line I.E divided by Line II.A)	17,455.34

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.)	155,135,091.95	16,880.38
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)	155,135,091.95	16,880.38
B. Required effort (Line A.2 times 90%)	139,621,582.76	15,192.34
C. Current year expenditures (Line I.E and Line II.B)	164,159,573.00	17,455.34
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

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) — 5,775,669.00
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) — 135,984,372.00

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) — 4.25%

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. — **Entry required**

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) — 8,339,715.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 3,372,149.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	87,975.00
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)	718,879.94
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)	12,518,718.94
9. Carry-Forward Adjustment (Part IV, Line F)	648,095.97
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	13,166,814.91
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	109,374,063.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	19,997,936.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	11,127,558.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,113,758.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,768,090.00
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)	110,059.00
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)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	16,195,942.07
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)	2,318,907.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,213,561.00
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)	164,219,874.07
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)	7.62%
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)	8.02%

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)	12,518,718.94
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	2,350,818.13
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 (8.66%) times Part III, Line B19); zero if negative	648,095.97
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.66%) times Part III, Line B19) or (the highest rate used to recover costs from any program (10.93%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	648,095.97
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	648,095.97

Approved indirect cost rate:	8.66%
Highest rate used in any program:	10.93%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	1,524,429.00	31,061.00	2.04%
01	3010	874,244.00	49,384.00	5.65%
01	3310	9,073,897.00	595,789.00	6.57%
01	4035	192,548.00	3,750.00	1.95%
01	4127	54,725.00	5,980.00	10.93%
01	6387	2,183,841.00	141,928.00	6.50%
01	6500	23,066,899.00	2,009,785.00	8.71%
01	8150	6,649,018.00	474,062.00	7.13%
01	9010	4,963,326.00	23,941.00	0.48%
13	5310	2,213,561.00	145,229.00	6.56%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		3,139,738.02	3,139,738.02
2. State Lottery Revenue	8560	1,744,190.00		752,756.00	2,496,946.00
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)		1,744,190.00	0.00	3,892,494.02	5,636,684.02
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,744,190.00		0.00	1,744,190.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		2,415,528.00	2,415,528.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			94,896.00	94,896.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,744,190.00	0.00	2,510,424.00	4,254,614.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	1,382,070.02	1,382,070.02

D. COMMENTS:

Instructional materials that required printing and duplication.

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.

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	121,013,353.00	1.79%	123,182,677.00	3.40%	127,368,367.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	
3. Other State Revenues	8300-8599	3,103,569.00	-7.13%	2,882,139.00	0.00%	2,882,139.00
4. Other Local Revenues	8600-8799	10,098,512.00	0.00%	10,098,512.31	0.00%	10,098,512.31
5. Other Financing Sources						
a. Transfers In	8900-8929	7,000,000.00	-35.71%	4,500,000.00	-55.56%	2,000,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(38,081,255.00)	-0.30%	(37,968,216.37)	1.79%	(38,647,643.52)
6. Total (Sum lines A1 thru A5c)		103,134,179.00	-0.43%	102,695,111.94	0.98%	103,701,374.79
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				48,545,866.00		47,651,618.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(894,248.00)		242,179.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	48,545,866.00	-1.84%	47,651,618.00	0.51%	47,893,797.00
2. Classified Salaries						
a. Base Salaries				16,899,614.00		16,653,111.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(246,503.00)		(242,703.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,899,614.00	-1.46%	16,653,111.00	-1.46%	16,410,408.00
3. Employee Benefits	3000-3999	26,803,106.00	-2.28%	26,192,201.67	-1.67%	25,755,403.67
4. Books and Supplies	4000-4999	2,449,201.00	2.40%	2,508,070.04	2.72%	2,576,290.04
5. Services and Other Operating Expenditures	5000-5999	12,986,633.00	2.82%	13,352,860.00	2.72%	13,716,058.00
6. Capital Outlay	6000-6999	178,920.00	0.00%	178,920.82	0.00%	178,920.82
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	11,771.00	255.57%	41,854.00	0.00%	41,854.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,480,909.00)	-1.08%	(3,443,169.00)	0.00%	(3,443,169.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		104,394,202.00	-1.21%	103,135,466.53	-0.01%	103,129,562.53
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,260,023.00)		(440,354.59)		571,812.26

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,995,212.59		5,735,189.59		5,294,835.00
2. Ending Fund Balance (Sum lines C and D1)		5,735,189.59		5,294,835.00		5,866,647.26
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	5,735,189.59		5,294,835.00		5,866,647.26
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,735,189.59		5,294,835.00		5,866,647.26
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	5,735,189.59		5,294,835.00		5,866,647.26
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789			5,000,000.00		3,000,000.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		5,735,189.59		10,294,835.00		8,866,647.26

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Budget adjustments in the event of enrollment declines as opposed to growth.

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	3,705,078.00	3.39%	3,830,797.00	-3.03%	3,714,669.00
3. Other State Revenues	8300-8599	20,632,591.00	-4.82%	19,638,634.00	0.00%	19,638,634.00
4. Other Local Revenues	8600-8799	7,092,851.00	0.00%	7,092,849.80	0.00%	7,092,849.80
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	38,081,255.00	-0.30%	37,968,216.37	1.79%	38,647,643.52
6. Total (Sum lines A1 thru A5c)		69,511,775.00	-1.41%	68,530,497.17	0.82%	69,093,796.32
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				17,269,987.00		17,069,486.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(200,501.00)		301,332.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	17,269,987.00	-1.16%	17,069,486.00	1.77%	17,370,818.00
2. Classified Salaries						
a. Base Salaries				13,448,340.00		13,400,065.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(48,275.00)		204,751.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,448,340.00	-0.36%	13,400,065.00	1.53%	13,604,816.00
3. Employee Benefits	3000-3999	18,016,011.00	-1.61%	17,725,432.44	1.09%	17,917,956.44
4. Books and Supplies	4000-4999	4,856,097.00	-2.86%	4,717,362.96	0.00%	4,717,362.96
5. Services and Other Operating Expenditures	5000-5999	11,629,093.00	0.90%	11,733,474.23	0.90%	11,838,794.23
6. Capital Outlay	6000-6999	313,382.00	0.00%	313,380.06	0.00%	313,380.06
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	500,000.00	0.00%	500,000.00	0.00%	500,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,335,680.00	-1.13%	3,297,940.00	0.00%	3,297,940.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		69,368,590.00	-0.88%	68,757,140.69	1.17%	69,561,067.69
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		143,185.00		(226,643.52)		(467,271.37)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		12,818,983.39		12,962,168.39		12,735,524.87
2. Ending Fund Balance (Sum lines C and D1)		12,962,168.39		12,735,524.87		12,268,253.50
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	12,962,170.68		12,735,524.87		12,268,253.50
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(2.29)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,962,168.39		12,735,524.87		12,268,253.50
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Adjustments are based on current staffing adjustments if enrollment does not manifest as predicted.

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	121,013,353.00	1.79%	123,182,677.00	3.40%	127,368,367.00
2. Federal Revenues	8100-8299	3,705,078.00	3.39%	3,830,797.00	-3.03%	3,714,669.00
3. Other State Revenues	8300-8599	23,736,160.00	-5.12%	22,520,773.00	0.00%	22,520,773.00
4. Other Local Revenues	8600-8799	17,191,363.00	0.00%	17,191,362.11	0.00%	17,191,362.11
5. Other Financing Sources						
a. Transfers In	8900-8929	7,000,000.00	-35.71%	4,500,000.00	-55.56%	2,000,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		172,645,954.00	-0.82%	171,225,609.11	0.92%	172,795,171.11
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				65,815,853.00		64,721,104.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,094,749.00)		543,511.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	65,815,853.00	-1.66%	64,721,104.00	0.84%	65,264,615.00
2. Classified Salaries						
a. Base Salaries				30,347,954.00		30,053,176.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(294,778.00)		(37,952.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	30,347,954.00	-0.97%	30,053,176.00	-0.13%	30,015,224.00
3. Employee Benefits	3000-3999	44,819,117.00	-2.01%	43,917,634.11	-0.56%	43,673,360.11
4. Books and Supplies	4000-4999	7,305,298.00	-1.09%	7,225,433.00	0.94%	7,293,653.00
5. Services and Other Operating Expenditures	5000-5999	24,615,726.00	1.91%	25,086,334.23	1.87%	25,554,852.23
6. Capital Outlay	6000-6999	492,302.00	0.00%	492,300.88	0.00%	492,300.88
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	511,771.00	5.88%	541,854.00	0.00%	541,854.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(145,229.00)	0.00%	(145,229.00)	0.00%	(145,229.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		173,762,792.00	-1.08%	171,892,607.22	0.46%	172,690,630.22
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,116,838.00)		(666,998.11)		104,540.89

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		19,814,195.98		18,697,357.98		18,030,359.87
2. Ending Fund Balance (Sum lines C and D1)		18,697,357.98		18,030,359.87		18,134,900.76
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	12,962,170.68		12,735,524.87		12,268,253.50
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	5,735,187.30		5,294,835.00		5,866,647.26
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		18,697,357.98		18,030,359.87		18,134,900.76
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	5,735,189.59		5,294,835.00		5,866,647.26
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(2.29)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		5,000,000.00		3,000,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		5,735,187.30		10,294,835.00		8,866,647.26
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.30%		5.99%		5.13%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Ventura County Office of Education						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		9,274.18		9,181.33		9,089.42
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		173,762,792.00		171,892,607.22		172,690,630.22
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		173,762,792.00		171,892,607.22		172,690,630.22
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		5,212,883.76		5,156,778.22		5,180,718.91
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		5,212,883.76		5,156,778.22		5,180,718.91
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	2025-26 Actual	2026-27 Budget	% Diff.
SELPA Name: Ventura County (AG)			
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			
Ventura County Office of Education (AG00)			0.0%
Briggs Elementary (AG01)			0.0%
Conejo Valley Unified (AG02)			0.0%
Hueneme Elementary (AG03)			0.0%
Mesa Union Elementary (AG04)			0.0%
Ocean View Elementary (AG06)			0.0%
Oxnard Elementary (AG07)			0.0%
Pleasant Valley (AG08)			0.0%
Rio Elementary (AG09)			0.0%
Somis Union Elementary (AG11)			0.0%
Oxnard Union High (AG13)			0.0%
Fillmore Unified (AG15)			0.0%
Ojai Unified (AG16)			0.0%
Oak Park Unified (AG17)			0.0%
Ventura Unified (AG18)			0.0%
Las Virgenes Unified (AG19)			0.0%
Moorpark Unified (AG20)			0.0%
Simi Valley Unified (AG21)			0.0%
Mupu Elementary (AG23)			0.0%
Santa Clara Elementary (AG24)			0.0%
Santa Paula Unified (AG25)			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: _____

Description	2025-26 Actual	2026-27 Budget	% Diff.
SELPA Name: Ventura County (AG)			
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			
Ventura County Office of Education (AG00)			0.0%
Briggs Elementary (AG01)			0.0%
Conejo Valley Unified (AG02)			0.0%
Hueneme Elementary (AG03)			0.0%
Mesa Union Elementary (AG04)			0.0%
Ocean View Elementary (AG06)			0.0%
Oxnard Elementary (AG07)			0.0%
Pleasant Valley (AG08)			0.0%
Rio Elementary (AG09)			0.0%
Somis Union Elementary (AG11)			0.0%
Oxnard Union High (AG13)			0.0%
Fillmore Unified (AG15)			0.0%
Ojai Unified (AG16)			0.0%
Oak Park Unified (AG17)			0.0%
Ventura Unified (AG18)			0.0%
Las Virgenes Unified (AG19)			0.0%
Moorpark Unified (AG20)			0.0%
Simi Valley Unified (AG21)			0.0%
Mupu Elementary (AG23)			0.0%
Santa Clara Elementary (AG24)			0.0%
Santa Paula Unified (AG25)			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:	19-64683-0000000 Las Virgenes Unified	
Selected SELPA:	AG	(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)
AG	Ventura County	

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(145,229.00)				
Other Sources/Uses Detail					1,834,830.00	1,777,560.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	145,229.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,834,830.00		
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		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
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					1,777,560.00	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							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

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
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
95 STUDENT BODY FUND								
Expenditure Detail								

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
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	145,229.00	(145,229.00)	3,612,390.00	3,612,390.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	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	0.00	0.00	(145,229.00)				
Other Sources/Uses Detail					7,000,000.00	0.00		
Fund Reconciliation								
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								
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								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	145,229.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	7,000,000.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	145,229.00	(145,229.00)	7,000,000.00	7,000,000.00		