

# 2026-27 Adopted Budget



Board Meeting of  
June 17, 2026

## **Vision:**

Changing the World!

Inspired, Accomplished, Multilingual Global Citizens - In School and Beyond  
In Oxnard School District, we nurture self-confident and empowered multilingual global citizens, strong in their multiple identities and potential, who achieve inspired levels of individual, community, and social accomplishment in school and beyond in their endeavors.

## **Mission:**

IGNITE • TRANSFORM • NURTURE • EMBRACE

- **IGNITE** students' passions for learning and empower them to achieve brilliance.
- **TRANSFORM** our classroom and school expectations, relationships, and practices to more fully align with our values.
- **NURTURE** caring communities that develop students' full identities, linguistic/cultural/academic excellence, social-emotional health, and life potential.
- **EMBRACE** high-leverage services and approaches that translate our values into action.

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June 17, 2026

Members of the Board of Trustees:

Attached for your review and approval is the Oxnard School District's 2026-27 Adopted Budget. This budget outlines the District's projected financial position for the remainder of the 2025-26 school year and the upcoming 2026-27 fiscal year, as required by Education Code Section 42127.

The Adopted Budget meets the following requirements.

- Developed using state-adopted Criteria and Standards and includes expenditures aligned with the Local Control and Accountability Plan (LCAP).
- Adopted following a public hearing and approval by the Governing Board, as required by Education Code Sections 33129, 42127, 52060, 52061, and 52062.
- Meets Education Code Section 42127 requirements for maintaining an adequate ending fund balance and preparing financial projections for future years.

This summary outlines the state budget outlook, the District's financial forecast, and key assumptions used to prepare revenue and expenditure projections.

### **California's Financial Outlook and the 2026 May Revision**

In May 2026, Governor Gavin Newsom released the May Revision to the proposed 2026-27 State Budget. The state revenue outlook has improved, which increases funding for schools through Proposition 98. For 2026-27, Proposition 98 funding is estimated at \$127.1 billion for TK-14 education.

The May Revision includes a 2.87% Cost of Living Adjustment (COLA) for the Local Control Funding Formula (LCFF), along with an additional 1.44% increase to LCFF base grants. Together, these changes increase LCFF base funding by 4.31%. For Oxnard, this helps offset rising costs, but declining enrollment and ongoing cost increases continue to put pressure on the budget.

The May Revision also proposes a \$2.4 billion increase in Special Education funding, with a statewide base rate of \$1,340 per funded ADA. This may help with rising Special Education costs, but funding will depend on SELPA allocations. Because of that, the District has not included this proposal in the Adopted Budget.

The state is also expected to make deposits into the Proposition 98 Rainy Day Fund, which triggers the local reserve cap for 2026-27.

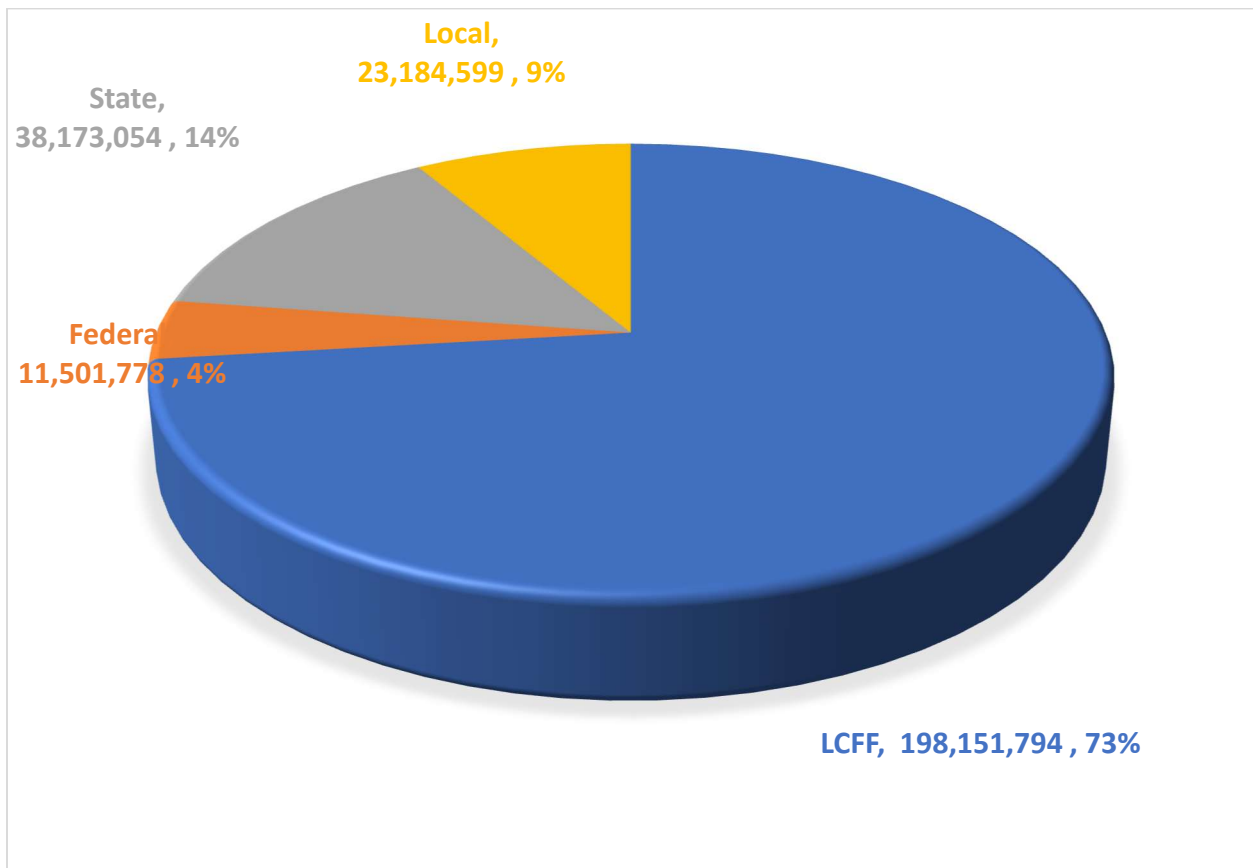
The Governor also proposes \$5 billion in one time funding for the Student Support and Professional Development Discretionary Block Grant. These funds could support student services, professional development, teacher recruitment, and retention. Since the proposal has not been approved by the Legislature, the District has not included this funding in the Adopted Budget.

Overall, the May Revision provides some positive news for school funding, but several proposals are still not final. For that reason, the District prepared the 2026-27 Adopted Budget using conservative assumptions and did not include revenue that is not yet certain.

## General Fund Revenue Components

For the 2026-27 fiscal year, the District is projecting total revenues of approximately \$271.0 million from the following sources:

Local Control Funding Formula (LCFF)	198,151,794
Federal Revenue	11,501,778
Other State Revenue	38,173,054
Other Local Revenue	23,184,599
<b>Total</b>	<b>271,011,225</b>

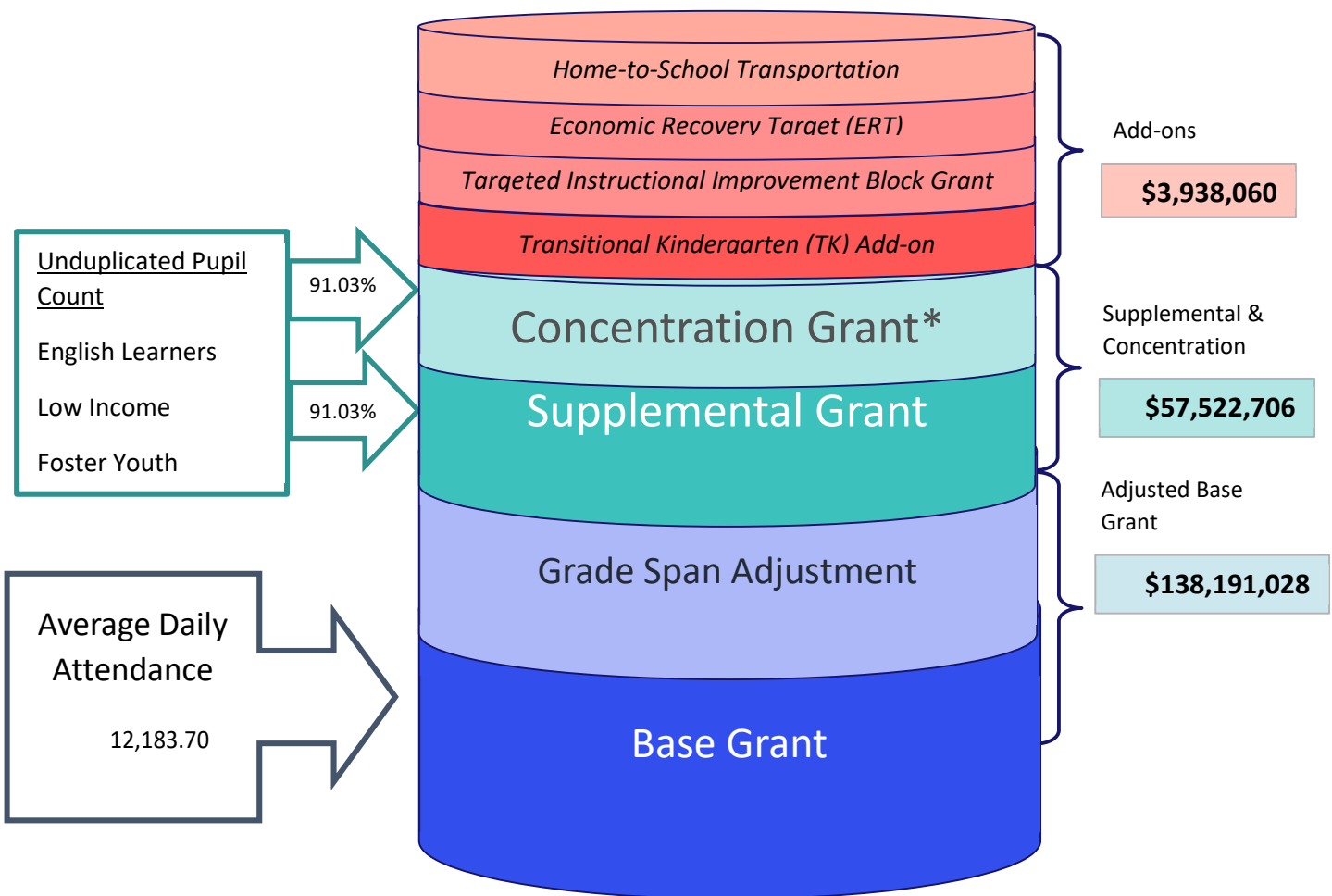


The Local Control Funding Formula (LCFF) remains the District's largest source of revenue. The 2026-27 May Revision includes a 2.87% Cost of Living Adjustment (COLA) and an additional 1.44% increase to LCFF base grants, resulting in a combined increase of 4.31%. While this additional funding is helpful, the District continues to face declining enrollment and rising costs. As a result, careful financial planning remains necessary to ensure the District can maintain programs and services while preserving its long-term financial stability.

## Supplemental and Concentration Grants

Oxnard School District continues to serve a large population of students who are low-income, English learners, foster youth, or experiencing homelessness. With our Unduplicated Pupil Percentage (UPP) remaining above 90%, we qualify for significant Supplemental and Concentration (S&C) funding.

For 2026-27, the District is projected to receive approximately \$57.5 million in Supplemental and Concentration Grant funding. These funds support the goals and actions outlined in the Local Control and Accountability Plan (LCAP) and are used to provide additional services and supports for students with the greatest needs.



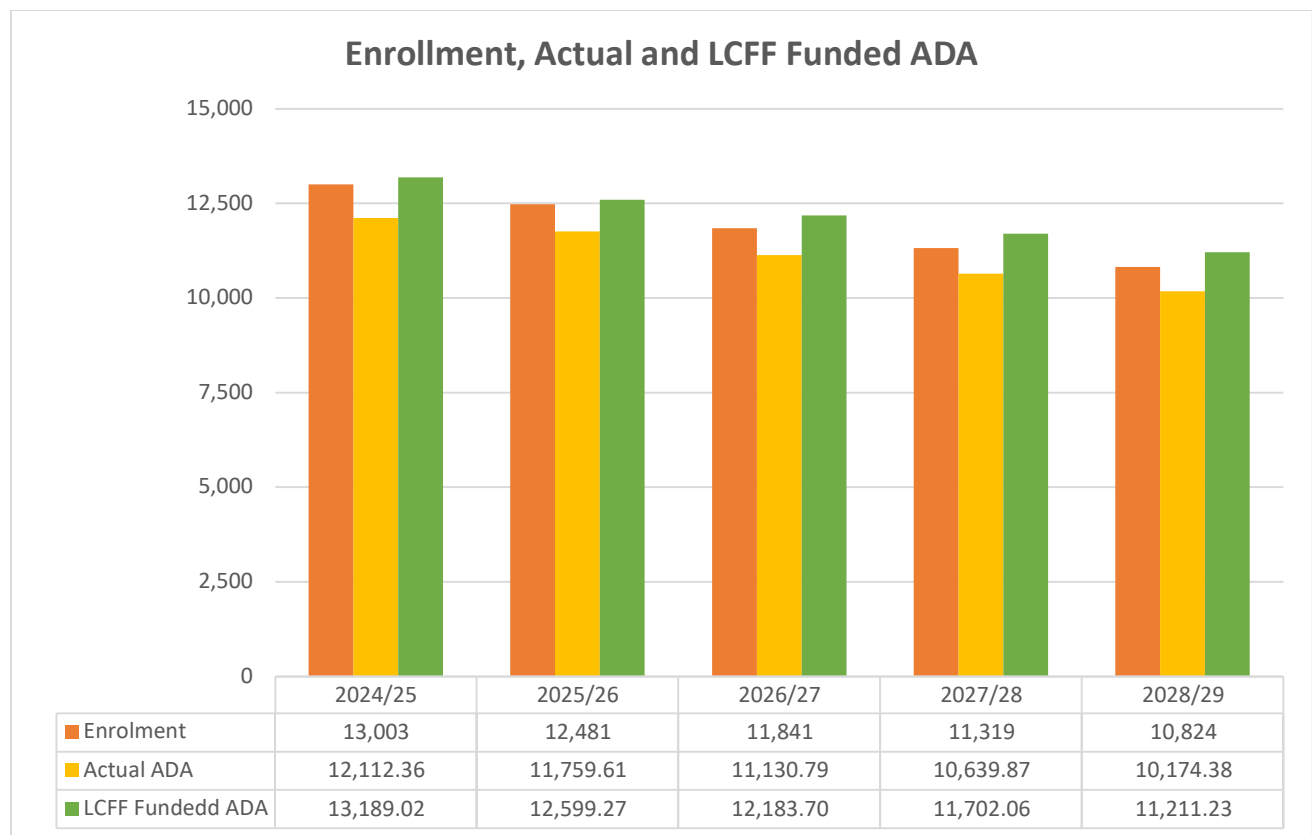
**Enrollment & Attendance:**

The Local Control Funding Formula (LCFF) is based on both student enrollment and average daily attendance (ADA). Like many school districts throughout California, Oxnard School District continues to experience declining enrollment. District enrollment is projected to decrease from 12,481 students in 2025-26 to 11,841 in 2026-27, 11,319 in 2027-28, and 10,824 in 2028-29.

Funded ADA is projected at 12,183.70 in 2026-27 and is expected to decline to 11,702.06 in 2027-28 and 11,211.23 in 2028-29. Because enrollment and attendance are the primary drivers of LCFF funding, these trends continue to impact the District's long-term revenue outlook.

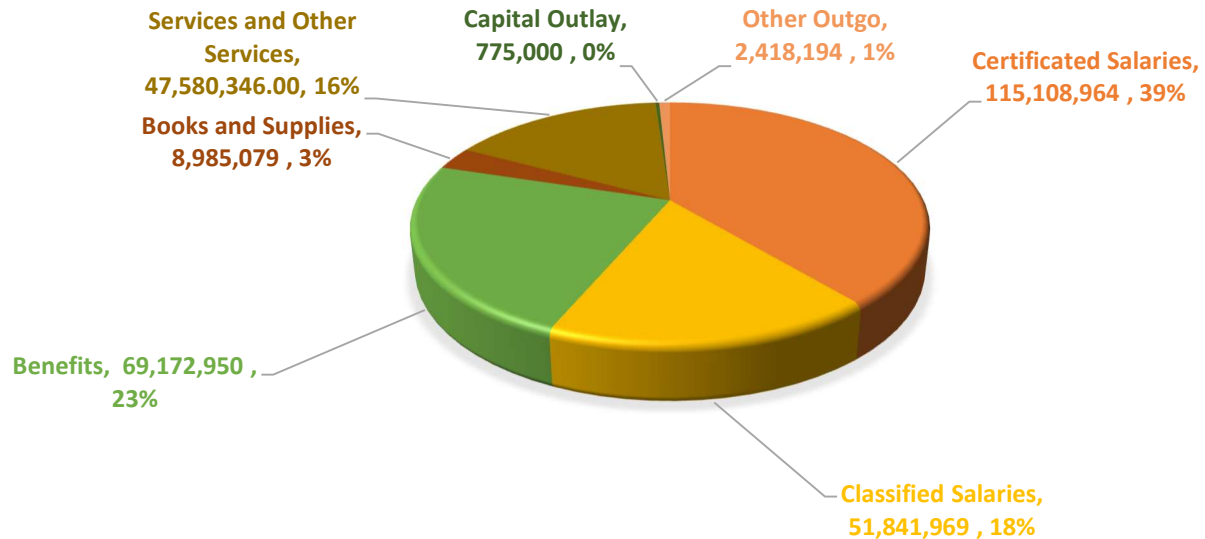
As enrollment declines, the District will continue to monitor staffing levels, operational costs, and attendance trends to ensure resources remain aligned with student needs while maintaining fiscal stability.

The chart below provides a look at historical and projected enrollment, actual ADA, and funded ADA figures to help illustrate these trends.



## Operating Expenditure Components

The General Fund supports the majority of the district day-to-day operations. For the 2026-27 school year, the District is projected to spend about \$295.8 million from the General Fund. Out of that, around \$236 million, or about 80%, is projected to go toward employee salaries and benefits.



## Proposed Budget for the 2026-27 Fiscal year.

Estimated beginning fund balance as of July 1, 2026	68,975,116
+ Projected Revenues	271,011,225
- Projected Expenditures	295,882,502
Net Increase/(Decrease) in Fund Balance	(24,871,277)
Projected Ending Fund Balance as of June 30, 2027	44,103,839

## General Fund Projected 2026-27 Ending Fund Balance

The District's ending fund balance is an important indicator of its financial stability. While state law (AB1200) requires a minimum 3% reserve, Board Policy 3100 sets a more conservative goal of 6% to 10%. At the end of the 2026-27 fiscal year, the District expects to have a 10% reserve, which provides a strong cushion against unexpected changes like declining enrollment, rising costs, or funding cuts.

2026-27 Components of Ending Fund Balance	
Designated for Economic Uncertainty (10%)	29,588,250
Non-Spendable: Stores/Revolving Cash	120,000
Legally Restricted Funds	14,395,589
<b>Total:</b>	<b>44,103,839</b>

## Multi-Year Projections

The multi-year projection provides a three-year outlook of projected revenues, expenditures, and reserve levels. These projections help guide budget decisions and support continued fiscal stability during a period of economic uncertainty and declining enrollment.

	2026-27	2027-28	2028-29
Revenues	271,011,225	268,498,714	266,528,665
Expenditures	295,882,502	272,639,457	270,304,128
Net Increase/(Decrease) in Fund Balance	(24,871,277)	(4,140,743)	(3,775,463)
Beginning Fund Balance	68,975,116	44,103,839	39,963,096
Ending Fund Balance	44,103,839	39,963,096	36,187,633
<u>Components of Ending Fund Balance</u>			
Reserve for Economic Uncertainty %	10%	10%	9%
Reserve for Economic Uncertainty	29,588,250	27,263,946	24,327,372
Non-Spendable	120,000	120,000	120,000
Assignments	0	264,535	959,031
Legally Restricted	14,395,589	12,314,616	10,781,231
Unappropriated	0	0	0

Despite projected deficit spending over the next three years, the District is expected to maintain a 10% Reserve for Economic Uncertainties through 2027-28, with reserves declining slightly to 9% in 2028-29. These projections include staffing reductions and other expenditure reductions needed to align ongoing costs with declining enrollment and projected revenues. Staff will continue to monitor the District's financial position and make adjustments as needed to maintain fiscal stability and healthy reserve levels.

### Planning Factors & Local Assumptions

When preparing the Multi-Year Projection (MYP), the District uses a combination of state-provided planning factors and local assumptions to develop realistic and responsible forecasts.

Key State Planning Factors				
Factor		2026-27	2027-28	2028-29
Statutory COLA		4.31%	3.30%	3.09%
California Lottery	Unrestricted per ADA	\$190	\$190	\$190
	Restricted per ADA	\$82	\$82	\$82
Mandated Block Grant	Per ADA	\$40.41	\$41.74	\$43.03
CalSTRS Employer Rate		19.10%	19.10%	19.10%
CalPERS Employer Rate		26.40%	26.80%	25.90%

In addition to the planning factors provided in SSC guidance, the District must consider local factors that impact the budget and future projections. The following local assumptions were used to prepare Oxnard Multi-Year Projections:

Local Assumptions			
Planning Factor	2026-27	2027-28	2028-29
Estimated Enrollment	11,841	11,319	10,824
Estimated ADA (average daily attendance)	11,130.79	10,639.87	10,174.38
Estimated Funded ADA (average daily attendance)	12,183.70	11,702.06	11,211.23
Step & Column Costs	1.30%	1.30%	1.30%
Reduction in staff to align with decline in enrollment		\$8 Million	\$4 Million

The Multi-Year Projection (MYP) for the 2026-27 Adopted Budget reflects that the District is projected to maintain a 10% Reserve for Economic Uncertainties through 2027-28, with reserves remaining at 9% in 2028-29.

### Closing

Like many districts across California, Oxnard is facing challenges such as declining enrollment, rising costs, and the loss of one-time state and federal funding. To address these challenges, the District has already made staffing reductions in preparation for the 2026-27 fiscal year to better match spending with available resources. These are difficult decisions that affect people and programs we care about, but they are necessary to maintain the District’s financial stability and continue supporting students.

While we have made important progress, there is still more work to do. We must continue to align staffing levels with current enrollment and revenue projections and carefully manage our spending. Maintaining a strong financial position will require ongoing planning, collaboration, and sometimes difficult decisions. By staying focused on these efforts, Oxnard School District can continue to provide high quality educational opportunities for students while maintaining long-term fiscal stability.

Oxnard (72538) - 2026-27 Adopted Budget		5/24/2026			
	2025-26	2026-27	2027-28	2028-29	
<b>General Assumptions</b>					
COLA & Augmentation	2.30%	4.31%	3.30%	3.09%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	
Student Assumptions:					
Enrollment Count	12,520	11,880	11,358	10,863	
Unduplicated Pupil Count (UPC)	11,390	10,796	10,321	9,871	
Unduplicated Pupil Percentage (UPP)	91.11%	91.03%	90.91%	90.87%	
Current Year LCFF Average Daily Attendance (ADA)	11,794.08	11,165.26	10,674.34	10,208.85	
Funded LCFF ADA	12,599.27	12,183.70	11,702.06	11,211.23	
LCFF ADA Funding Method	3PY Average	3PY Average	3PY Average	3PY Average	
Current Year Necessary Small School (NSS) ADA	-	-	-	-	
Funded NSS ADA	-	-	-	-	
<b>LCFF Entitlement Summary</b>					
Base Grant	\$131,253,446	\$132,399,209	\$131,368,986	\$129,749,697	
Grade Span Adjustment	5,750,212	5,791,819	5,723,743	5,643,290	
<i>Adjusted Base Grant</i>	\$137,003,658	\$138,191,028	\$137,092,729	\$135,392,987	
Supplemental Grant	24,964,807	25,159,058	24,926,200	24,606,322	
Concentration Grant	32,156,814	32,363,648	31,999,499	31,567,552	
<b>Total Base, Supplemental and Concentration Grant</b>	\$194,125,279	\$195,713,734	\$194,018,428	\$191,566,861	
Allowance: Necessary Small School	-	-	-	-	
Add-on: Targeted Instructional Improvement Block Grant	500,077	500,077	500,077	500,077	
Add-on: Home-to-School Transportation	1,353,234	1,392,072	1,438,010	1,482,445	
Add-on: Small School District Bus Replacement Program	-	-	-	-	
Add-on: Economic Recovery Target	-	-	-	-	
Add-on: Transitional Kindergarten	2,531,071	2,045,911	2,103,444	2,168,418	
<b>Total Allowance and Add-On Amounts</b>	\$4,384,382	\$3,938,060	\$4,041,531	\$4,150,940	
<b>Total LCFF Entitlement Before Adjustments</b> (excludes Additional State Aid)	<b>\$198,509,661</b>	<b>\$199,651,794</b>	<b>\$198,059,959</b>	<b>\$195,717,801</b>	
Miscellaneous Adjustments	-	-	-	-	
<b>Total LCFF Entitlement</b> (excludes Additional State Aid)	<b>\$ 198,509,661</b>	<b>\$ 199,651,794</b>	<b>\$ 198,059,959</b>	<b>\$ 195,717,801</b>	
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 15,756	\$ 16,387	\$ 16,925	\$ 17,457	
Additional State Aid	-	-	-	-	
<b>Total LCFF Entitlement with Additional State Aid</b>	<b>198,509,661</b>	<b>199,651,794</b>	<b>198,059,959</b>	<b>195,717,801</b>	

Oxnard (72538) - 2026-27 Adopted Budget		5/24/2026			
	2025-26	2026-27	2027-28	2028-29	
<b>LCFF Sources Summary</b>					
<b>Funding Source Summary</b>					
Local Revenue and In-Lieu of Property Taxes <i>(net for school districts)</i>	\$ 33,944,376	\$ 33,944,376	\$ 33,944,376	\$ 33,944,376	
Education Protection Account Entitlement <i>(includes \$200/minimum per ADA)</i>	\$ 31,930,862	\$ 31,763,836	\$ 31,514,952	\$ 31,126,073	
Net State Aid <i>(excludes Additional State Aid)</i>	\$ 132,634,423	\$ 133,943,582	\$ 132,600,631	\$ 130,647,352	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	
<b>Total Funding Sources</b>	<b>\$ 198,509,661</b>	<b>\$ 199,651,794</b>	<b>\$ 198,059,959</b>	<b>\$ 195,717,801</b>	
<b>Funding Source by Resource-Object</b>					
State Aid (Resource Code 0000, Object Code 8011)	\$ 132,634,423	\$ 133,943,582	\$ 132,600,631	\$ 130,647,352	
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	\$ 31,930,862	\$ 31,763,836	\$ 31,514,952	\$ 31,126,073	
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	\$ 777,216	\$ -	\$ -	\$ -	
Property Taxes (Object 8021 to 8089) % Change	\$ 33,944,376 0.1450%	\$ 33,944,376 0.0000%	\$ 33,944,376 0.0000%	\$ 33,944,376 0.0000%	
In-Lieu of Property Taxes (Object Code 8096)	-	-	-	-	
<b>Entitlement and Source Reconciliation</b>					
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	
Total LCFF Entitlement	\$ 198,509,661	\$ 199,651,794	\$ 198,059,959	\$ 195,717,801	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 198,509,661	\$ 199,651,794	\$ 198,059,959	\$ 195,717,801	
<b>LCAP Percentage to Increase or Improve Services Calculation</b>					
Base Grant <i>(Excludes add-ons for TIIG &amp; Transportation)</i>	\$ 139,534,729	\$ 140,236,939	\$ 139,196,173	\$ 137,561,405	
Supplemental and Concentration Grant funding in the LCAP year	\$ 57,121,621	\$ 57,522,706	\$ 56,925,699	\$ 56,173,874	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ 7,420,804	\$ 7,468,534	\$ 7,384,500	\$ 7,284,820	
Percentage to Increase or Improve Services	40.94%	41.02%	40.90%	40.84%	

**LCFF CALCULATOR**

<b>72538</b>	5 digit District code or 7 digit School code (from the CDS code)
<b>NO</b>	Is this calculation for a new charter school? (select from drop down list)
<b>District</b>	Projection Type
<b>5/24/2026</b>	Projection Date

<b>Oxnard</b>
<b>2026-27 Adopted Budget</b>
<b>Patty Núñez</b>
<a href="mailto:pnunez@oxnardsd.org">pnunez@oxnardsd.org</a>
<b>805-385-1501 x2455</b>

	PY1	CY	CY1	CY2
<b>Oxnard (72538)</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>

**( 1 ) UNIVERSAL ASSUMPTIONS**

Supplemental Grant %	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i>	2.30%	4.31%	3.30%	3.09%
Statutory COLA	2.30%	2.87%	3.30%	3.09%
Augmentation/(COLA Suspension)	0.00%	1.44%	0.00%	0.00%
Base Grant Proration Factor (deficit)	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)	\$ 5,545	\$ 5,704	\$ 5,892	\$ 6,074
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	36.06588113%	36.06588113%	36.06588113%	36.06588113%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	36.06588113%	36.06588113%	36.06588113%	36.06588113%

**( 3 ) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

**( a ) GENERAL QUESTIONS**

Is your district required to transfer in-lieu taxes to a charter school?	<b>NO</b>
Does your district have a necessary small school?	<b>NO</b>

**( b ) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION**

Did your district meet the requirements of funding?	YES	YES	YES	YES
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**( c ) PROPERTY TAXES**

C-1	Estimated Property Taxes (excluding RDA)	\$ 31,700,120	\$ 33,664,321	\$ 33,664,321	\$ 33,664,321
B-5	Redevelopment Agency Local Revenue	\$ 2,244,256	\$ 280,055	\$ 280,055	\$ 280,055
	Less In-Lieu Property Tax Transfer	\$ -	\$ -	\$ -	\$ -
	<b>Total Local Revenue</b>	<b>\$ 33,944,376</b>	<b>\$ 33,944,376</b>	<b>\$ 33,944,376</b>	<b>\$ 33,944,376</b>

Oxnard (72538)		2025-26	2026-27	2027-28	2028-29
<b>( e ) UNDUPLICATED PUPIL PERCENTAGE</b>					
A-1 / A-3	District Enrollment	12,481	11,841	11,319	10,824
A-2 / A-4	COE Enrollment	39	39	39	39
	Total Enrollment	12,520	11,880	11,358	10,863
B-1 / B-3	District Unduplicated Pupil Count	11,369	10,775	10,300	9,850
B-2 / B-4	COE Unduplicated Pupil Count	21	21	21	21
	Total Unduplicated Pupil Count	11,390	10,796	10,321	9,871
	Single Year Unduplicated Pupil Percentage	90.97%	90.88%	90.87%	90.87%
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage	91.11%	91.03%	90.91%	90.87%
<b>( f ) AVERAGE DAILY ATTENDANCE (ADA)</b>					
ADA used for the Transitional Kindergarten Add-on <b>ONLY</b> :					
G-10	TK (Commencing in 2022-23)	456.46	358.68	357.00	357.00
ADA used for Base, Supplemental and Concentration Grant Calculations:					
Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.					
B-1, D-5	Current Year ADA: (P-2, Necessary Small Schools, Annual for Special Day Class Extended Year)				
	Grades <u>TK-3</u>	5,064.44	4,680.22	4,511.82	4,352.73
	Grades 4-6	3,928.05	3,771.23	3,582.67	3,403.54
	Grades 7-8	2,767.12	2,679.34	2,545.38	2,418.11
	TOTAL CURRENT YEAR ADA	11,759.61	11,130.79	10,639.87	10,174.38
E-2, E-3	County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)				
	Grades TK-3	10.11	10.11	10.11	10.11
	Grades 4-6	10.84	10.84	10.84	10.84
	Grades 7-8	13.52	13.52	13.52	13.52
	COUNTY TOTAL	34.47	34.47	34.47	34.47
	RATIO: District ADA-to-Enrollment	94.22%	94.00%	94.00%	94.00%
	RATIO: County ADA-to-Enrollment	88.38%	88.38%	88.38%	88.38%

Oxnard (72538) - 2026-27 Adopted Budget		5/24/2026			
DETAILED ADA CALCULATION		2025-26	2026-27	2027-28	2028-29
<b>Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>		2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA
Grades TK-3		5,620.48	5,347.10	5,169.50	5,064.44
Grades 4-6		4,345.27	4,261.65	4,051.70	3,928.05
Grades 7-8		3,040.58	2,966.95	2,891.16	2,767.12
<b>LCFF Subtotal</b>		<b>13,006.33</b>	<b>12,575.70</b>	<b>12,112.36</b>	<b>11,759.61</b>
<b>Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>		2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA
Grades TK-3		5,347.10	5,169.50	5,064.44	4,680.22
Grades 4-6		4,261.65	4,051.70	3,928.05	3,771.23
Grades 7-8		2,966.95	2,891.16	2,767.12	2,679.34
<b>LCFF Subtotal</b>		<b>12,575.70</b>	<b>12,112.36</b>	<b>11,759.61</b>	<b>11,130.79</b>
<b>Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>		2024-25 ADA	2025-26 ADA	2026-27 ADA	2027-28 ADA
Grades TK-3		5,169.50	5,064.44	4,680.22	4,511.82
Grades 4-6		4,051.70	3,928.05	3,771.23	3,582.67
Grades 7-8		2,891.16	2,767.12	2,679.34	2,545.38
<b>LCFF Subtotal</b>		<b>12,112.36</b>	<b>11,759.61</b>	<b>11,130.79</b>	<b>10,639.87</b>
<b>Prior 3-Year Average ADA (if charter shift percentage &gt; -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23</b>					
Grades TK-3		5,379.03	5,193.68	4,971.39	4,752.16
Grades 4-6		4,219.54	4,080.47	3,916.99	3,760.65
Grades 7-8		2,966.23	2,875.08	2,779.21	2,663.95
<b>LCFF Subtotal</b>		<b>12,564.80</b>	<b>12,149.23</b>	<b>11,667.59</b>	<b>11,176.76</b>
<b>Current Year ADA</b>					
Grades TK-3		5,064.44	4,680.22	4,511.82	4,352.73
Grades 4-6		3,928.05	3,771.23	3,582.67	3,403.54
Grades 7-8		2,767.12	2,679.34	2,545.38	2,418.11
<b>LCFF Subtotal</b>		<b>11,759.61</b>	<b>11,130.79</b>	<b>10,639.87</b>	<b>10,174.38</b>
<b>Change in LCFF ADA (excludes NSS ADA)</b>		(352.75) Decline	(628.82) Decline	(490.92) Decline	(465.49) Decline
<b>Funded LCFF ADA (greater of current year, prior year or 3-prior year average)</b>					
Grades TK-3		5,379.03	5,193.68	4,971.39	4,752.16
Grades 4-6		4,219.54	4,080.47	3,916.99	3,760.65
Grades 7-8		2,966.23	2,875.08	2,779.21	2,663.95
<b>Subtotal</b>		<b>12,564.80</b>	<b>12,149.23</b>	<b>11,667.59</b>	<b>11,176.76</b>
		<i>3PY Average</i>	<i>3PY Average</i>	<i>3PY Average</i>	<i>3PY Average</i>
<b>NPS, CDS, &amp; COE Operated</b>					
Grades TK-3		10.11	10.11	10.11	10.11
Grades 4-6		10.84	10.84	10.84	10.84
Grades 7-8		13.52	13.52	13.52	13.52
<b>Subtotal</b>		<b>34.47</b>	<b>34.47</b>	<b>34.47</b>	<b>34.47</b>
<b>ACTUAL ADA (Current Year Only)</b>					
Grades TK-3		5,074.55	4,690.33	4,521.93	4,362.84
Grades 4-6		3,938.89	3,782.07	3,593.51	3,414.38
Grades 7-8		2,780.64	2,692.86	2,558.90	2,431.63
<b>Total Actual ADA</b>		<b>11,794.08</b>	<b>11,165.26</b>	<b>10,674.34</b>	<b>10,208.85</b>
<b>TOTAL FUNDED ADA, LCFF &amp; NSS</b>					
Grades TK-3		5,389.14	5,203.79	4,981.50	4,762.27
Grades 4-6		4,230.38	4,091.31	3,927.83	3,771.49
Grades 7-8		2,979.75	2,888.60	2,792.73	2,677.47
<b>Total Funded ADA</b>		<b>12,599.27</b>	<b>12,183.70</b>	<b>11,702.06</b>	<b>11,211.23</b>
<i>Funded Difference (Funded ADA less Actual ADA)</i>		<i>805.19</i>	<i>1,018.44</i>	<i>1,027.72</i>	<i>1,002.38</i>
<b>FUNDED ADA for the Transitional Kindergarten Add-on</b>					
Current Year TK ADA		456.46	358.68	357.00	357.00

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: 1051 South A Street, Oxnard, CA 93030

Date: May 29, 2026

Adoption Date: June 17, 2026

Signed: \_\_\_\_\_

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Public Hearing:

Place: 1051 South A Street Oxnard, CA 93030

Date: June 3, 2026

Time: 7:00 PM

Contact person for additional information on the budget reports:

Name: Patricia Núñez

Title: Director of Fiscal Services

Telephone: 805-385-1501 x2455

E-mail: pnunez@oxnardsd.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	

**Budget, July 1  
FINANCIAL REPORTS  
2026-27 Budget  
School District Certification**

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	
<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
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
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?  • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment?		X
				X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?  • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X	
			n/a	
			n/a	
			n/a	
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) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				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?  • Adoption date of the LCAP or an update to the LCAP:		X
				06/17/2026
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
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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	
<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
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

### Annual Certification Regarding Self-Insured Workers' Compensation Claims

Pursuant to *Education Code* Section 42141, if a school district, either individually or as a member of a joint powers agency (JPA), is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

#### To the County Superintendent of Schools:

This district is self-insured for workers' compensation claims as defined in *Education Code* Section 42141(a):

- Total liabilities actuarially determined: \$ \_\_\_\_\_
- Less: Amount of total liabilities reserved in budget: \$ \_\_\_\_\_
- Estimated accrued but unfunded liabilities: \$ \_\_\_\_\_ 0.00

This school district is self-insured for workers' compensation claims through the JPA identified below:

Ventura County Schools Self-Funding Authority (VCSSFA)

This school district is not self-insured for workers' compensation claims.

#### Signature (Original signature required)

_____	06/17/2026
Signature of Clerk/Secretary of the Governing Board	Date of Meeting (Format: MM/DD/YYYY)
_____	_____
Printed Name	Title

#### For additional information on this certification, please contact:

Norma Magaña	Risk Manager
_____	_____
Name	Title
nmagana@oxnardsd.org	805-385-1501 x2443
_____	_____
Email	Telephone

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2025-26 Estimated Actuals	2026-27 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	G	

L	Lottery Report	G	
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

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>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	11,759.61	11,759.61	12,564.80	11,130.79	11,130.79	12,149.23
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	11,759.61	11,759.61	12,564.80	11,130.79	11,130.79	12,149.23
<b>5. District Funded County Program ADA</b>						
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	34.47	34.47	34.47	34.47	34.47	34.47
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	34.47	34.47	34.47	34.47	34.47	34.47
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	11,794.08	11,794.08	12,599.27	11,165.26	11,165.26	12,183.70
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	Object	Beginning Balances (Ref. Only)	ESTIMATES THROUGH THE MONTH OF: JUNE									
			July	August	September	October	November	December	January	February		
A. BEGINNING CASH			54,287,782.00	48,590,845.55	42,191,337.54	46,316,000.07	40,426,555.30	38,686,782.93	63,337,587.81	56,387,820.02		
B. RECEIPTS												
LCFF Sources												
Principal Apportionment	8010-8019		7,015,717.00	7,015,717.00	20,722,983.00	12,628,292.00	12,628,292.00	20,722,983.00	12,628,292.00	11,096,232.00		
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	16,972,188.00	0.00	0.00		
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	(1,500,000.00)	0.00	0.00		
Federal Revenue	8100-8299		0.00	0.00	982,708.29	0.00	0.00	3,477,817.43	0.00	0.00		
Other State Revenue	8300-8599		1,953,909.10	1,509,461.10	2,717,029.38	2,717,029.38	3,275,019.26	3,507,579.13	2,717,029.38	2,757,976.38		
Other Local Revenue	8600-8799		1,052,016.37	704,568.20	1,920,203.80	1,744,062.15	1,262,352.77	1,244,191.40	2,593,288.61	3,461,174.13		
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	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			10,021,642.47	9,229,746.30	26,342,924.47	17,089,383.53	17,165,664.03	44,424,758.96	17,938,609.99	17,315,382.51		
C. DISBURSEMENTS												
Certificated Salaries	1000-1999		291,308.86	10,930,317.92	9,951,452.13	10,022,990.07	10,105,728.53	10,779,981.02	10,066,327.00	10,057,242.31		
Classified Salaries	2000-2999		1,705,631.87	4,997,616.10	4,452,404.57	4,310,728.94	4,373,143.81	4,322,990.38	4,350,778.36	4,334,019.37		
Employee Benefits	3000-3999		2,411,685.74	6,238,730.17	5,827,978.16	5,873,229.06	5,917,788.73	5,940,332.05	5,941,113.92	5,920,898.70		
Books and Supplies	4000-4999		126,397.64	307,011.97	406,287.77	497,822.94	272,907.52	205,232.66	292,268.53	218,670.92		
Services	5000-5999		4,030,211.87	1,968,503.27	2,985,332.14	4,199,623.27	3,274,839.09	2,836,631.70	3,111,579.32	3,167,408.66		
Capital Outlay	6000-6999		801.29	7,603.77	36,686.03	144,906.54	19,443.51	16,523.14	3,030.50	(271.53)		
Other Outgo	7000-7499		23,102.05	23,102.05	101,093.80	41,584.46	41,584.46	41,584.46	41,584.46	51,641.58		
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			8,589,139.32	24,472,885.25	23,761,234.60	25,090,885.28	24,005,435.65	24,143,275.41	23,806,682.09	23,749,610.01
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	32,187,474.22	9,370,592.00	9,031,343.65	5,718,605.21	1,151,342.39	3,840,080.37	1,015,771.72	870.81	2,065.41
Due From Other Funds	9310	340,888.40	0.00	0.00	340,888.40	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	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									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		32,528,362.62	9,370,592.00	9,031,343.65	6,059,493.61	1,151,342.39	3,840,080.37	1,015,771.72	870.81	2,065.41
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	13,841,057.33	16,500,031.60	187,712.71	91,746.41	(960,714.59)	(1,259,918.88)	(3,353,549.61)	1,082,566.50	(964,273.72)
Due To Other Funds	9610	3,345,411.10	0.00	0.00	3,345,411.10	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	1,079,363.44	0.00	0.00	1,079,363.44	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	0.00	0.00
SUBTOTAL		18,265,831.87	16,500,031.60	187,712.71	4,516,520.95	(960,714.59)	(1,259,918.88)	(3,353,549.61)	1,082,566.50	(964,273.72)
<u>Nonoperating</u>										
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		14,262,530.75	(7,129,439.60)	8,843,630.94	1,542,972.66	2,112,056.98	5,099,999.25	4,369,321.33	(1,081,695.69)	966,339.13
E. NET INCREASE/DECREASE (B - C + D)			(5,696,936.45)	(6,399,508.01)	4,124,662.53	(5,889,444.77)	(1,739,772.37)	24,650,804.88	(6,949,767.79)	(5,467,888.37)
F. ENDING CASH (A + E)			48,590,845.55	42,191,337.54	46,316,000.07	40,426,555.30	38,686,782.93	63,337,587.81	56,387,820.02	50,919,931.65
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		50,919,931.65	53,156,112.57	65,828,220.79	58,234,471.14				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	18,635,859.00	11,096,232.00	11,096,232.00	0.00	20,420,587.00	0.00	165,707,418.00	165,707,418.00
Property Taxes	8020-8079	0.00	16,972,188.00	0.00	0.00	0.00	0.00	33,944,376.00	33,944,376.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	(1,500,000.00)	(1,500,000.00)
Federal Revenue	8100-8299	2,108,768.42	0.00	0.00	0.00	4,932,483.86	0.00	11,501,778.00	11,501,778.00
Other State Revenue	8300-8599	3,548,526.13	6,071,521.58	2,757,976.38	2,818,650.43	1,821,346.37	0.00	38,173,054.00	38,173,054.00
Other Local Revenue	8600-8799	2,119,968.76	1,803,787.02	1,887,057.46	402,828.06	2,989,100.27	0.00	23,184,599.00	23,184,599.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	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		26,413,122.31	35,943,728.60	15,741,265.84	3,221,478.49	30,163,517.50	0.00	271,011,225.00	271,011,225.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	10,029,851.58	10,167,889.30	10,206,825.71	12,138,997.76	360,051.81	0.00	115,108,964.00	115,108,964.00
Classified Salaries	2000-2999	4,342,702.75	4,378,050.50	4,402,997.97	5,430,739.27	440,165.11	0.00	51,841,969.00	51,841,969.00
Employee Benefits	3000-3999	5,921,148.46	5,948,070.38	5,993,105.05	6,883,700.77	355,168.81	0.00	69,172,950.00	69,172,950.00
Books and Supplies	4000-4999	294,217.89	339,788.27	624,437.59	3,543,578.13	1,856,457.17	0.00	8,985,079.00	8,985,079.00
Services	5000-5999	3,657,472.56	3,155,846.47	4,045,769.51	4,824,946.65	6,322,181.49	0.00	47,580,346.00	47,580,346.00
Capital Outlay	6000-6999	4,683.33	330,862.02	10,180.39	106,302.13	94,248.88	0.00	775,000.00	775,000.00
Other Outgo	7000-7499	1,166,657.28	87,890.35	51,641.58	1,386,213.12	(639,485.65)	0.00	2,418,194.00	2,418,194.00
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		25,416,733.85	24,408,397.29	25,334,957.80	34,314,477.83	8,788,787.62	0.00	295,882,502.00	295,882,502.00
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	101,462.82	37,414.96	778,752.32	1,139,172.56	0.00	0.00	32,187,474.22	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	340,888.40	
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	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		101,462.82	37,414.96	778,752.32	1,139,172.56	0.00	0.00	32,528,362.62	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(1,138,329.64)	(1,099,361.95)	(1,221,189.99)	434,994.83	5,541,343.66	0.00	13,841,057.33	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	3,345,411.10	
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	1,079,363.44	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(1,138,329.64)	(1,099,361.95)	(1,221,189.99)	434,994.83	5,541,343.66	0.00	18,265,831.87	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		1,239,792.46	1,136,776.91	1,999,942.31	704,177.73	(5,541,343.66)	0.00	14,262,530.75	
E. NET INCREASE/DECREASE (B - C + D)		2,236,180.92	12,672,108.22	(7,593,749.65)	(30,388,821.61)	15,833,386.22	0.00	(10,608,746.25)	(24,871,277.00)
F. ENDING CASH (A + E)		53,156,112.57	65,828,220.79	58,234,471.14	27,845,649.53				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								43,679,035.75	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			27,845,649.53	29,597,019.74	23,109,114.51	19,912,154.88	15,335,392.77	13,469,962.25	37,184,827.43	31,020,055.53
B. RECEIPTS										
LCCF Sources										
Principal Apportionment	8010-8019		6,630,031.45	6,630,031.45	11,934,056.61	11,934,056.61	11,934,056.61	19,812,794.61	11,934,056.61	11,934,056.61
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	16,972,188.00	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	(1,500,000.00)	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	859,234.04	0.00	0.00	3,040,840.59	0.00	0.00
Other State Revenue	8300-8599		1,555,291.47	1,555,291.47	2,810,127.78	2,799,524.03	3,349,644.64	3,555,206.58	2,799,524.03	2,841,822.28
Other Local Revenue	8600-8799		1,038,241.78	704,568.20	1,920,203.80	1,744,062.15	1,262,352.77	1,244,191.40	2,543,288.61	3,411,174.13
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	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			9,223,564.70	8,889,891.12	17,523,622.23	16,477,642.79	16,546,054.02	43,125,221.18	17,276,869.25	18,187,053.02
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		283,077.67	10,621,471.91	9,670,264.86	9,739,781.43	9,820,182.04	10,475,382.91	9,781,893.83	9,773,065.84
Classified Salaries	2000-2999		1,660,322.37	4,864,856.24	4,334,128.05	4,196,215.98	4,256,972.83	4,208,151.71	4,235,201.51	4,218,887.71
Employee Benefits	3000-3999		2,329,425.48	6,025,933.15	5,629,191.48	5,672,898.92	5,715,938.70	5,737,713.10	5,738,468.30	5,718,942.59
Books and Supplies	4000-4999		71,188.64	172,912.74	228,826.04	280,379.73	153,704.72	115,589.45	164,609.07	123,158.03
Services	5000-5999		3,105,078.28	1,516,634.10	2,300,050.29	3,235,601.36	2,523,101.04	2,185,483.98	2,397,317.48	2,440,331.21
Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		23,102.05	23,102.50	101,093.80	41,584.46	41,584.46	41,584.46	41,584.46	51,641.58
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			7,472,194.49	23,224,910.64	22,263,554.52	23,166,461.88	22,511,483.79	22,763,905.61	22,359,074.65	22,326,026.96
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	30,413,517.50	12,385,760.00	8,034,827.00	5,718,605.21	1,151,342.39	2,840,080.37	0.00	0.00	0.00
Due From Other Funds	9310	340,888.40	0.00	0.00	340,888.40	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	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									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		30,754,405.90	12,385,760.00	8,034,827.00	6,059,493.61	1,151,342.39	2,840,080.37	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	6,411,281.10	12,385,760.00	187,712.71	91,746.41	(960,714.59)	(1,259,918.88)	(3,353,549.61)	1,082,566.50	(964,273.72)
Due To Other Funds	9610	3,345,411.10	0.00	0.00	3,345,411.10	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	1,079,363.44	0.00	0.00	1,079,363.44	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	0.00	0.00
SUBTOTAL		10,836,055.64	12,385,760.00	187,712.71	4,516,520.95	(960,714.59)	(1,259,918.88)	(3,353,549.61)	1,082,566.50	(964,273.72)
<u>Nonoperating</u>										
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		19,918,350.26	0.00	7,847,114.29	1,542,972.66	2,112,056.98	4,099,999.25	3,353,549.61	(1,082,566.50)	964,273.72
E. NET INCREASE/DECREASE (B - C + D)			1,751,370.21	(6,487,905.23)	(3,196,959.63)	(4,576,762.11)	(1,865,430.52)	23,714,865.18	(6,164,771.90)	(3,174,700.22)
F. ENDING CASH (A + E)			29,597,019.74	23,109,114.51	19,912,154.88	15,335,392.77	13,469,962.25	37,184,827.43	31,020,055.53	27,845,355.31
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		27,845,355.31	32,463,522.75	47,889,421.84	42,842,333.59				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	19,812,794.61	11,934,056.61	11,934,056.61	7,878,738.00	19,812,796.61	0.00	164,115,583.00	164,115,583.00
Property Taxes	8020-8079	0.00	16,972,188.00	0.00	0.00	0.00	0.00	33,944,376.00	33,944,376.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	(1,500,000.00)	(1,500,000.00)
Federal Revenue	8100-8299	1,843,808.29	0.00	0.00	0.00	4,745,437.08	0.00	10,489,320.00	10,489,320.00
Other State Revenue	8300-8599	3,597,504.83	6,264,714.78	2,841,822.28	3,268,642.05	1,384,792.60	0.00	38,623,908.82	38,623,908.80
Other Local Revenue	8600-8799	2,068,968.76	1,753,787.02	1,837,057.50	1,430,227.74	1,867,402.14	0.00	22,825,526.00	22,825,526.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	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		27,323,076.49	36,924,746.41	16,612,936.39	12,577,607.79	27,810,428.43	0.00	268,498,713.82	268,498,713.80
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	9,746,449.06	9,880,586.40	9,918,422.63	11,795,999.41	349,878.25	0.00	111,856,456.24	111,856,456.24
Classified Salaries	2000-2999	4,227,340.42	4,261,749.18	4,286,033.92	5,286,473.65	428,472.26	0.00	50,464,805.83	50,464,805.83
Employee Benefits	3000-3999	5,719,183.83	5,745,187.48	5,788,686.06	6,648,904.42	343,054.36	0.00	66,813,527.87	66,813,527.87
Books and Supplies	4000-4999	165,706.97	191,372.74	351,690.58	1,995,784.82	1,045,578.47	0.00	5,060,502.00	5,060,502.00
Services	5000-5999	2,817,901.13	2,431,423.12	2,484,739.86	3,717,382.00	4,870,926.77	0.00	36,025,970.62	36,025,970.62
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	1,166,657.28	87,890.35	51,641.58	1,386,213.12	(639,486.10)	0.00	2,418,194.00	2,418,194.00
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		23,843,238.69	22,598,209.27	22,881,214.63	30,830,757.42	6,398,424.01	0.00	272,639,456.56	272,639,456.56
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
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	282,902.53	0.00	0.00	30,413,517.50	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	340,888.40	
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	
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	282,902.53	0.00	0.00	30,754,405.90	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(1,138,329.64)	(1,099,361.95)	(1,221,189.99)	2,660,833.86	0.00	0.00	6,411,281.10	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	3,345,411.10	
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	1,079,363.44	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(1,138,329.64)	(1,099,361.95)	(1,221,189.99)	2,660,833.86	0.00	0.00	10,836,055.64	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		1,138,329.64	1,099,361.95	1,221,189.99	(2,377,931.33)	0.00	0.00	19,918,350.26	
E. NET INCREASE/DECREASE (B - C + D)		4,618,167.44	15,425,899.09	(5,047,088.25)	(20,631,080.96)	21,412,004.42	0.00	15,777,607.52	(4,140,742.76)
F. ENDING CASH (A + E)		32,463,522.75	47,889,421.84	42,842,333.59	22,211,252.63				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								43,623,257.05	

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	194,509,661.00	0.00	194,509,661.00	198,151,794.00	0.00	198,151,794.00	1.9%
2) Federal Revenue		8100-8299	0.00	17,582,357.00	17,582,357.00	0.00	11,501,778.00	11,501,778.00	-34.6%
3) Other State Revenue		8300-8599	6,243,111.00	41,525,804.00	47,768,915.00	5,506,610.00	32,666,444.00	38,173,054.00	-20.1%
4) Other Local Revenue		8600-8799	9,461,456.00	17,559,790.00	27,021,246.00	6,659,974.00	16,524,625.00	23,184,599.00	-14.2%
5) TOTAL, REVENUES			210,214,228.00	76,667,951.00	286,882,179.00	210,318,378.00	60,692,847.00	271,011,225.00	-5.5%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	98,963,358.00	19,482,332.00	118,445,690.00	93,354,093.00	21,754,871.00	115,108,964.00	-2.8%
2) Classified Salaries		2000-2999	34,822,000.00	18,495,746.00	53,317,746.00	29,759,378.00	22,082,591.00	51,841,969.00	-2.8%
3) Employee Benefits		3000-3999	54,518,993.00	15,755,053.00	70,274,046.00	50,925,815.00	18,247,135.00	69,172,950.00	-1.6%
4) Books and Supplies		4000-4999	6,878,561.00	7,679,582.00	14,558,143.00	6,143,678.00	2,841,401.00	8,985,079.00	-38.3%
5) Services and Other Operating Expenditures		5000-5999	21,574,510.00	44,297,112.00	65,871,622.00	26,944,597.00	20,635,749.00	47,580,346.00	-27.8%
6) Capital Outlay		6000-6999	3,040,855.00	4,645,807.00	7,686,662.00	700,000.00	75,000.00	775,000.00	-89.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	634,635.00	2,357,125.00	2,991,760.00	634,635.00	2,357,125.00	2,991,760.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,007,638.00)	2,505,455.00	(502,183.00)	(3,831,121.00)	3,257,555.00	(573,566.00)	14.2%
9) TOTAL, EXPENDITURES			217,425,274.00	115,218,212.00	332,643,486.00	204,631,075.00	91,251,427.00	295,882,502.00	-11.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,211,046.00)	(38,550,261.00)	(45,761,307.00)	5,687,303.00	(30,558,580.00)	(24,871,277.00)	-45.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(24,115,261.00)	24,115,261.00	0.00	(20,900,460.00)	20,900,460.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,115,261.00)	24,115,261.00	0.00	(20,900,460.00)	20,900,460.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(31,326,307.00)	(14,435,000.00)	(45,761,307.00)	(15,213,157.00)	(9,658,120.00)	(24,871,277.00)	-45.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	76,997,943.00	37,738,480.00	114,736,423.00	44,921,407.00	24,053,709.00	68,975,116.00	-39.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1  
General Fund  
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Expenditures by Object

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)			76,997,943.00	37,738,480.00	114,736,423.00	44,921,407.00	24,053,709.00	68,975,116.00	-39.9%
d) Other Restatements		9795	(750,229.00)	750,229.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			76,247,714.00	38,488,709.00	114,736,423.00	44,921,407.00	24,053,709.00	68,975,116.00	-39.9%
2) Ending Balance, June 30 (E + F1e)			44,921,407.00	24,053,709.00	68,975,116.00	29,708,250.00	14,395,589.00	44,103,839.00	-36.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	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	24,053,709.00	24,053,709.00	0.00	14,395,589.00	14,395,589.00	-40.2%
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	11,537,058.00	0.00	11,537,058.00	0.00	0.00	0.00	-100.0%
Financial Stability Reserve	0000	9780	11,537,058.00		11,537,058.00			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	33,264,349.00	0.00	33,264,349.00	29,588,250.00	0.00	29,588,250.00	-11.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	75,832,926.37	12,570,841.62	88,403,767.99				
1) Fair Value Adjustment to Cash in County Treasury		9111	1,330,000.00	0.00	1,330,000.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	20,000.00	0.00	20,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	24,870.68	235,008.12	259,878.80				
4) Due from Grantor Government		9290	1,773.00	0.00	1,773.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	306,737.75	0.00	306,737.75				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			77,516,307.80	12,805,849.74	90,322,157.54				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	9,735,436.90	0.00	9,735,436.90				
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			9,735,436.90	0.00	9,735,436.90				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			67,780,870.90	12,805,849.74	80,586,720.64				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	132,634,423.00	0.00	132,634,423.00	133,943,582.00	0.00	133,943,582.00	1.0%
Education Protection Account State Aid - Current Year		8012	31,930,862.00	0.00	31,930,862.00	31,763,836.00	0.00	31,763,836.00	-0.5%
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	160,680.00	0.00	160,680.00	160,680.00	0.00	160,680.00	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	29,550,589.00	0.00	29,550,589.00	29,550,589.00	0.00	29,550,589.00	0.0%
Unsecured Roll Taxes		8042	566,727.00	0.00	566,727.00	566,727.00	0.00	566,727.00	0.0%
Prior Years' Taxes		8043	84,982.00	0.00	84,982.00	84,982.00	0.00	84,982.00	0.0%
Supplemental Taxes		8044	1,213,604.00	0.00	1,213,604.00	1,213,604.00	0.00	1,213,604.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	123,538.00	0.00	123,538.00	123,538.00	0.00	123,538.00	0.0%

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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	2,244,256.00	0.00	2,244,256.00	2,244,256.00	0.00	2,244,256.00	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			198,509,661.00	0.00	198,509,661.00	199,651,794.00	0.00	199,651,794.00	0.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(4,000,000.00)		(4,000,000.00)	(1,500,000.00)		(1,500,000.00)	-62.5%
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			194,509,661.00	0.00	194,509,661.00	198,151,794.00	0.00	198,151,794.00	1.9%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,062,192.00	3,062,192.00	0.00	3,250,615.00	3,250,615.00	6.2%
Special Education Discretionary Grants		8182	0.00	242,198.00	242,198.00	0.00	193,198.00	193,198.00	-20.2%
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		6,084,777.00	6,084,777.00		5,262,322.00	5,262,322.00	-13.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		561,960.00	561,960.00		575,635.00	575,635.00	2.4%
Title III, Immigrant Student Program	4201	8290		96,396.00	96,396.00		54,527.00	54,527.00	-43.4%
Title III, English Learner Program	4203	8290		965,066.00	965,066.00		784,496.00	784,496.00	-18.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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		864,631.00	864,631.00		395,576.00	395,576.00	-54.2%
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	5,705,137.00	5,705,137.00	0.00	985,409.00	985,409.00	-82.7%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	17,582,357.00	17,582,357.00	0.00	11,501,778.00	11,501,778.00	-34.6%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	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	469,822.00	469,822.00	0.00	469,822.00	469,822.00	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	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	473,472.00	0.00	473,472.00	475,816.00	0.00	475,816.00	0.5%
Lottery - Unrestricted and Instructional Materials		8560	2,235,234.00	971,741.00	3,206,975.00	2,208,889.00	953,310.00	3,162,199.00	-1.4%
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		23,131,841.00	23,131,841.00		22,534,452.00	22,534,452.00	-2.6%
After School Education and Safety (ASES)	6010	8590		3,681,717.00	3,681,717.00		3,681,717.00	3,681,717.00	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		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		2,622,624.00	2,622,624.00		2,413,240.00	2,413,240.00	-8.0%
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	3,534,405.00	10,648,059.00	14,182,464.00	2,821,905.00	2,613,903.00	5,435,808.00	-61.7%
<b>TOTAL, OTHER STATE REVENUE</b>			6,243,111.00	41,525,804.00	47,768,915.00	5,506,610.00	32,666,444.00	38,173,054.00	-20.1%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	91,000.00	0.00	91,000.00	91,000.00	0.00	91,000.00	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	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Interest		8660	5,000,000.00	0.00	5,000,000.00	3,000,000.00	0.00	3,000,000.00	-40.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	491,214.00	491,214.00	0.00	500,000.00	500,000.00	1.8%
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	4,270,456.00	5,653,024.00	9,923,480.00	3,468,974.00	4,609,073.00	8,078,047.00	-18.6%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		11,415,552.00	11,415,552.00		11,415,552.00	11,415,552.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			9,461,456.00	17,559,790.00	27,021,246.00	6,659,974.00	16,524,625.00	23,184,599.00	-14.2%
<b>TOTAL, REVENUES</b>			210,214,228.00	76,667,951.00	286,882,179.00	210,318,378.00	60,692,847.00	271,011,225.00	-5.5%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	76,107,538.00	9,937,052.00	86,044,590.00	70,034,433.00	13,005,304.00	83,039,737.00	-3.5%
Certificated Pupil Support Salaries		1200	13,480,101.00	4,662,787.00	18,142,888.00	13,077,441.00	4,789,130.00	17,866,571.00	-1.5%
Certificated Supervisors' and Administrators' Salaries		1300	7,726,766.00	2,664,625.00	10,391,391.00	8,694,958.00	1,598,708.00	10,293,666.00	-0.9%
Other Certificated Salaries		1900	1,648,953.00	2,217,868.00	3,866,821.00	1,547,261.00	2,361,729.00	3,908,990.00	1.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			98,963,358.00	19,482,332.00	118,445,690.00	93,354,093.00	21,754,871.00	115,108,964.00	-2.8%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	9,188,168.00	6,222,680.00	15,410,848.00	5,096,720.00	10,158,701.00	15,255,421.00	-1.0%
Classified Support Salaries		2200	5,153,719.00	7,040,319.00	12,194,038.00	5,174,551.00	6,168,417.00	11,342,968.00	-7.0%
Classified Supervisors' and Administrators' Salaries		2300	2,216,020.00	613,466.00	2,829,486.00	2,120,936.00	635,915.00	2,756,851.00	-2.6%
Clerical, Technical and Office Salaries		2400	11,699,776.00	3,189,372.00	14,889,148.00	11,015,906.00	3,643,540.00	14,659,446.00	-1.5%
Other Classified Salaries		2900	6,564,317.00	1,429,909.00	7,994,226.00	6,351,265.00	1,476,018.00	7,827,283.00	-2.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			34,822,000.00	18,495,746.00	53,317,746.00	29,759,378.00	22,082,591.00	51,841,969.00	-2.8%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	17,683,187.00	3,551,133.00	21,234,320.00	16,740,157.00	3,946,856.00	20,687,013.00	-2.6%
PERS		3201-3202	10,106,290.00	4,995,589.00	15,101,879.00	8,999,143.00	6,071,051.00	15,070,194.00	-0.2%
OASDI/Medicare/Alternative		3301-3302	4,271,316.00	1,702,362.00	5,973,678.00	3,769,771.00	2,034,155.00	5,803,926.00	-2.8%
Health and Welfare Benefits		3401-3402	15,992,599.00	4,303,689.00	20,296,288.00	15,192,580.00	4,781,422.00	19,974,002.00	-1.6%
Unemployment Insurance		3501-3502	65,007.00	18,571.00	83,578.00	59,744.00	21,488.00	81,232.00	-2.8%
Workers' Compensation		3601-3602	2,241,216.00	636,417.00	2,877,633.00	2,056,555.00	734,109.00	2,790,664.00	-3.0%

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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	2,775,920.00	547,292.00	3,323,212.00	2,723,865.00	658,054.00	3,381,919.00	1.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,383,458.00	0.00	1,383,458.00	1,384,000.00	0.00	1,384,000.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			54,518,993.00	15,755,053.00	70,274,046.00	50,925,815.00	18,247,135.00	69,172,950.00	-1.6%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	2,075,000.00	3,425,223.00	5,500,223.00	0.00	508,000.00	508,000.00	-90.8%
Books and Other Reference Materials		4200	175,645.00	138,626.00	314,271.00	199,660.00	78,400.00	278,060.00	-11.5%
Materials and Supplies		4300	3,097,927.00	3,788,880.00	6,886,807.00	3,909,783.00	2,047,661.00	5,957,444.00	-13.5%
Noncapitalized Equipment		4400	1,529,989.00	326,853.00	1,856,842.00	2,034,235.00	207,340.00	2,241,575.00	20.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			6,878,561.00	7,679,582.00	14,558,143.00	6,143,678.00	2,841,401.00	8,985,079.00	-38.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	6,971,000.00	32,178,958.00	39,149,958.00	11,934,279.00	12,490,221.00	24,424,500.00	-37.6%
Travel and Conferences		5200	656,332.00	532,397.00	1,188,729.00	798,865.00	319,316.00	1,118,181.00	-5.9%
Dues and Memberships		5300	162,736.00	79,320.00	242,056.00	178,614.00	72,500.00	251,114.00	3.7%
Insurance		5400 - 5499	3,499,438.00	0.00	3,499,438.00	3,501,912.00	0.00	3,501,912.00	0.1%
Operations and Housekeeping Services		5500	2,756,000.00	1,459,000.00	4,215,000.00	2,875,000.00	1,439,000.00	4,314,000.00	2.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	438,480.00	827,362.00	1,265,842.00	745,143.00	905,750.00	1,650,893.00	30.4%
Transfers of Direct Costs		5710	(382,398.00)	382,398.00	0.00	(263,303.00)	263,303.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,519.00	244,869.00	250,388.00	60,702.00	101,000.00	161,702.00	-35.4%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	6,744,965.00	8,438,308.00	15,183,273.00	6,139,635.00	4,886,653.00	11,026,288.00	-27.4%
Communications		5900	722,438.00	154,500.00	876,938.00	973,750.00	158,006.00	1,131,756.00	29.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			21,574,510.00	44,297,112.00	65,871,622.00	26,944,597.00	20,635,749.00	47,580,346.00	-27.8%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	962,280.00	962,280.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,605,514.00	40,991.00	1,646,505.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,055,925.00	3,624,536.00	4,680,461.00	700,000.00	75,000.00	775,000.00	-83.4%
Equipment Replacement		6500	379,416.00	18,000.00	397,416.00	0.00	0.00	0.00	-100.0%
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%

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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			3,040,855.00	4,645,807.00	7,686,662.00	700,000.00	75,000.00	775,000.00	-89.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	161,432.00	0.00	161,432.00	161,432.00	0.00	161,432.00	0.0%
Payments to County Offices		7142	473,203.00	2,357,125.00	2,830,328.00	473,203.00	2,357,125.00	2,830,328.00	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)			634,635.00	2,357,125.00	2,991,760.00	634,635.00	2,357,125.00	2,991,760.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(2,505,455.00)	2,505,455.00	0.00	(3,257,555.00)	3,257,555.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(502,183.00)	0.00	(502,183.00)	(573,566.00)	0.00	(573,566.00)	14.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,007,638.00)	2,505,455.00	(502,183.00)	(3,831,121.00)	3,257,555.00	(573,566.00)	14.2%
TOTAL, EXPENDITURES			217,425,274.00	115,218,212.00	332,643,486.00	204,631,075.00	91,251,427.00	295,882,502.00	-11.1%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(24,115,261.00)	24,115,261.00	0.00	(20,900,460.00)	20,900,460.00	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			(24,115,261.00)	24,115,261.00	0.00	(20,900,460.00)	20,900,460.00	0.00	0.0%

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(24,115,261.00)	24,115,261.00	0.00	(20,900,460.00)	20,900,460.00	0.00	0.0%

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

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>A. REVENUES</b>									
1) LCFF Sources		8010-8099	194,509,661.00	0.00	194,509,661.00	198,151,794.00	0.00	198,151,794.00	1.9%
2) Federal Revenue		8100-8299	0.00	17,582,357.00	17,582,357.00	0.00	11,501,778.00	11,501,778.00	-34.6%
3) Other State Revenue		8300-8599	6,243,111.00	41,525,804.00	47,768,915.00	5,506,610.00	32,666,444.00	38,173,054.00	-20.1%
4) Other Local Revenue		8600-8799	9,461,456.00	17,559,790.00	27,021,246.00	6,659,974.00	16,524,625.00	23,184,599.00	-14.2%
5) TOTAL, REVENUES			210,214,228.00	76,667,951.00	286,882,179.00	210,318,378.00	60,692,847.00	271,011,225.00	-5.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		130,825,300.00	56,585,553.00	187,410,853.00	118,586,282.00	48,909,297.00	167,495,579.00	-10.6%
2) Instruction - Related Services	2000-2999		22,473,593.00	15,471,388.00	37,944,981.00	23,988,225.00	11,661,642.00	35,649,867.00	-6.0%
3) Pupil Services	3000-3999		32,699,417.00	21,924,717.00	54,624,134.00	33,793,458.00	11,405,034.00	45,198,492.00	-17.3%
4) Ancillary Services	4000-4999		0.00	292.00	292.00	0.00	0.00	0.00	-100.0%
5) Community Services	5000-5999		0.00	105,931.00	105,931.00	0.00	101,683.00	101,683.00	-4.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		18,655,441.00	3,223,698.00	21,879,139.00	17,065,441.00	4,046,041.00	21,111,482.00	-3.5%
8) Plant Services	8000-8999		12,136,888.00	15,549,508.00	27,686,396.00	10,563,034.00	12,770,605.00	23,333,639.00	-15.7%
9) Other Outgo	9000-9999	Except 7600-7699	634,635.00	2,357,125.00	2,991,760.00	634,635.00	2,357,125.00	2,991,760.00	0.0%
10) TOTAL, EXPENDITURES			217,425,274.00	115,218,212.00	332,643,486.00	204,631,075.00	91,251,427.00	295,882,502.00	-11.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(7,211,046.00)	(38,550,261.00)	(45,761,307.00)	5,687,303.00	(30,558,580.00)	(24,871,277.00)	-45.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(24,115,261.00)	24,115,261.00	0.00	(20,900,460.00)	20,900,460.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,115,261.00)	24,115,261.00	0.00	(20,900,460.00)	20,900,460.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(31,326,307.00)	(14,435,000.00)	(45,761,307.00)	(15,213,157.00)	(9,658,120.00)	(24,871,277.00)	-45.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	76,997,943.00	37,738,480.00	114,736,423.00	44,921,407.00	24,053,709.00	68,975,116.00	-39.9%

Budget, July 1  
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Expenditures by Function

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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			76,997,943.00	37,738,480.00	114,736,423.00	44,921,407.00	24,053,709.00	68,975,116.00	-39.9%
d) Other Restatements		9795	(750,229.00)	750,229.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			76,247,714.00	38,488,709.00	114,736,423.00	44,921,407.00	24,053,709.00	68,975,116.00	-39.9%
2) Ending Balance, June 30 (E + F1e)			44,921,407.00	24,053,709.00	68,975,116.00	29,708,250.00	14,395,589.00	44,103,839.00	-36.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	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	24,053,709.00	24,053,709.00	0.00	14,395,589.00	14,395,589.00	-40.2%
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	11,537,058.00	0.00	11,537,058.00	0.00	0.00	0.00	-100.0%
Financial Stability Reserve	0000	9780	11,537,058.00		11,537,058.00			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	33,264,349.00	0.00	33,264,349.00	29,588,250.00	0.00	29,588,250.00	-11.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	2,034,369.00	0.00
6019	Student Support and Professional Development Discretionary Block Grant	198,144.00	0.00
6211	Literacy Coaches and Reading Specialists Grant Program	2,981,755.00	1,168,783.00
6300	Lottery: Instructional Materials	108,632.00	418,303.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	89,691.00	36,351.00
6546	Mental Health-Related Services	993,252.00	644,173.00
6547	Special Education Early Intervention Preschool Grant	200,596.00	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	2,165,072.00	1,577,472.00
7085	Learning Communities for School Success Program	1,055,096.00	169,022.00
7435	Learning Recovery Emergency Block Grant	448,191.00	0.00
7810	Other Restricted State	140,289.00	59,289.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	9,005,004.00	9,619,976.00
9010	Other Restricted Local	4,633,618.00	702,220.00
Total, Restricted Balance		24,053,709.00	14,395,589.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
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	188,766.00	New
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	188,766.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(188,766.00)	New
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(188,766.00)	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	188,766.00	188,766.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			188,766.00	188,766.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			188,766.00	188,766.00	0.0%
2) Ending Balance, June 30 (E + F1e)			188,766.00	0.00	-100.0%
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	188,766.00	0.00	-100.0%
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%
<b>G. ASSETS</b>					
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	194,884.01		
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			194,884.01		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			194,884.01		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	0.00	188,766.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	188,766.00	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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			0.00	188,766.00	New
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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>B. EXPENDITURES (Objects 1000-7999)</b>					
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	188,766.00	New
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	188,766.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(188,766.00)	New
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(188,766.00)	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	188,766.00	188,766.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			188,766.00	188,766.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			188,766.00	188,766.00	0.0%
2) Ending Balance, June 30 (E + F1e)			188,766.00	0.00	-100.0%
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	188,766.00	0.00	-100.0%
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
8210	Student Activity Funds	188,766.00	0.00
Total, Restricted Balance		188,766.00	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	367,760.00	367,760.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			367,760.00	367,760.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			367,760.00	367,760.00	0.0%
2) Ending Balance, June 30 (E + F1e)			367,760.00	367,760.00	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	367,760.00	367,760.00	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,477,955.15		
1) Fair Value Adjustment to Cash in County Treasury		9111	16,054.00		
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	0.02		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,494,009.17		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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	1,095,671.31		
6) TOTAL, LIABILITIES			1,095,671.31		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			398,337.86		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	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					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	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%
<b>CERTIFICATED SALARIES</b>					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	367,760.00	367,760.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			367,760.00	367,760.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			367,760.00	367,760.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
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	367,760.00	367,760.00	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
5059	Early Education: ARP California State Preschool Program One-time Stipend	96,302.00	96,302.00
6130	Early Education: Center-Based Reserve Account	16,053.00	16,053.00
7810	Other Restricted State	24,000.00	24,000.00
9010	Other Restricted Local	231,405.00	231,405.00
Total, Restricted Balance		367,760.00	367,760.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,480,603.00	10,480,603.00	0.0%
3) Other State Revenue		8300-8599	3,420,038.00	3,409,338.00	-0.3%
4) Other Local Revenue		8600-8799	335,284.00	151,000.00	-55.0%
5) TOTAL, REVENUES			14,235,925.00	14,040,941.00	-1.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,351,388.00	5,250,424.00	-1.9%
3) Employee Benefits		3000-3999	2,480,730.00	2,486,500.00	0.2%
4) Books and Supplies		4000-4999	9,474,485.00	9,131,296.00	-3.6%
5) Services and Other Operating Expenditures		5000-5999	6,350.00	111,977.00	1,663.4%
6) Capital Outlay		6000-6999	2,364,000.00	2,329,052.00	-1.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	502,183.00	573,566.00	14.2%
9) TOTAL, EXPENDITURES			20,179,136.00	19,882,815.00	-1.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,943,211.00)	(5,841,874.00)	-1.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,943,211.00)	(5,841,874.00)	-1.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,047,983.00	10,104,772.00	-37.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,047,983.00	10,104,772.00	-37.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,047,983.00	10,104,772.00	-37.0%
2) Ending Balance, June 30 (E + F1e)			10,104,772.00	4,262,898.00	-57.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	206.00	0.00	-100.0%
Stores		9712	59,555.18	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,045,010.82	4,262,898.00	-57.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	11,672,081.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	144,461.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	206.00		
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	(0.01)		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	59,555.18		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			11,876,303.39		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			11,876,303.39		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	10,480,603.00	10,480,603.00	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			10,480,603.00	10,480,603.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	3,315,741.00	3,315,741.00	0.0%
All Other State Revenue		8590	104,297.00	93,597.00	-10.3%
TOTAL, OTHER STATE REVENUE			3,420,038.00	3,409,338.00	-0.3%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	114,299.00	100,000.00	-12.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	211,701.00	50,000.00	-76.4%
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	9,284.00	1,000.00	-89.2%
TOTAL, OTHER LOCAL REVENUE			335,284.00	151,000.00	-55.0%
TOTAL, REVENUES			14,235,925.00	14,040,941.00	-1.4%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	4,919,627.00	4,809,527.00	-2.2%
Classified Supervisors' and Administrators' Salaries		2300	258,816.00	270,437.00	4.5%
Clerical, Technical and Office Salaries		2400	172,945.00	170,460.00	-1.4%
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			5,351,388.00	5,250,424.00	-1.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,423,877.00	1,395,133.00	-2.0%
OASDI/Medicare/Alternative		3301-3302	403,137.00	394,419.00	-2.2%
Health and Welfare Benefits		3401-3402	493,450.00	532,540.00	7.9%
Unemployment Insurance		3501-3502	2,633.00	2,576.00	-2.2%
Workers' Compensation		3601-3602	89,669.00	92,767.00	3.5%
OPEB, Allocated		3701-3702	67,964.00	69,065.00	1.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,480,730.00	2,486,500.00	0.2%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	5,000.00	5,300.00	6.0%
Materials and Supplies		4300	619,887.00	657,084.00	6.0%
Noncapitalized Equipment		4400	461,000.00	488,660.00	6.0%
Food		4700	8,388,598.00	7,980,252.00	-4.9%
TOTAL, BOOKS AND SUPPLIES			9,474,485.00	9,131,296.00	-3.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	19,152.00	21,838.00	14.0%
Dues and Memberships		5300	1,250.00	1,325.00	6.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	130,000.00	137,800.00	6.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	31,688.00	33,590.00	6.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(250,388.00)	(161,702.00)	-35.4%
Professional/Consulting Services and Operating Expenditures		5800	71,748.00	76,052.00	6.0%
Communications		5900	2,900.00	3,074.00	6.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,350.00	111,977.00	1,663.4%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	65,000.00	68,900.00	6.0%
Equipment		6400	2,299,000.00	2,260,152.00	-1.7%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,364,000.00	2,329,052.00	-1.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	502,183.00	573,566.00	14.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			502,183.00	573,566.00	14.2%
TOTAL, EXPENDITURES			20,179,136.00	19,882,815.00	-1.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,480,603.00	10,480,603.00	0.0%
3) Other State Revenue		8300-8599	3,420,038.00	3,409,338.00	-0.3%
4) Other Local Revenue		8600-8799	335,284.00	151,000.00	-55.0%
5) TOTAL, REVENUES			14,235,925.00	14,040,941.00	-1.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		19,481,953.00	19,102,549.00	-1.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		502,183.00	573,566.00	14.2%
8) Plant Services	8000-8999		195,000.00	206,700.00	6.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			20,179,136.00	19,882,815.00	-1.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(5,943,211.00)	(5,841,874.00)	-1.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,943,211.00)	(5,841,874.00)	-1.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,047,983.00	10,104,772.00	-37.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,047,983.00	10,104,772.00	-37.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,047,983.00	10,104,772.00	-37.0%
2) Ending Balance, June 30 (E + F1e)			10,104,772.00	4,262,898.00	-57.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	206.00	0.00	-100.0%
Stores		9712	59,555.18	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,045,010.82	4,262,898.00	-57.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	4,199,347.82	21,830.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	3,386,250.00	3,651,891.00
5330	Child Nutrition: Summer Food Service Program Operations	2,459,413.00	589,177.00
Total, Restricted Balance		10,045,010.82	4,262,898.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	4,000,000.00	1,500,000.00	-62.5%
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	63,219.00	50,000.00	-20.9%
5) TOTAL, REVENUES			4,063,219.00	1,550,000.00	-61.9%
<b>B. EXPENDITURES</b>					
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	1,339,958.00	0.00	-100.0%
6) Capital Outlay		6000-6999	7,685,768.00	1,912,893.00	-75.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,025,726.00	1,912,893.00	-78.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,962,507.00)	(362,893.00)	-92.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,962,507.00)	(362,893.00)	-92.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,325,400.00	362,893.00	-93.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,325,400.00	362,893.00	-93.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,325,400.00	362,893.00	-93.2%
2) Ending Balance, June 30 (E + F1e)			362,893.00	0.00	-100.0%
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	362,893.00	0.00	-100.0%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,869,419.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	57,884.00		
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			4,927,303.98		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			4,927,303.98		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	4,000,000.00	1,500,000.00	-62.5%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,000,000.00	1,500,000.00	-62.5%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	63,219.00	50,000.00	-20.9%
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			63,219.00	50,000.00	-20.9%
TOTAL, REVENUES			4,063,219.00	1,550,000.00	-61.9%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	159,445.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,180,513.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,339,958.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	1,020,316.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	6,665,452.00	1,912,893.00	-71.3%
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			7,685,768.00	1,912,893.00	-75.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			9,025,726.00	1,912,893.00	-78.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	4,000,000.00	1,500,000.00	-62.5%
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	63,219.00	50,000.00	-20.9%
5) TOTAL, REVENUES			4,063,219.00	1,550,000.00	-61.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		9,025,726.00	1,912,893.00	-78.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,025,726.00	1,912,893.00	-78.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(4,962,507.00)	(362,893.00)	-92.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,962,507.00)	(362,893.00)	-92.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,325,400.00	362,893.00	-93.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,325,400.00	362,893.00	-93.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,325,400.00	362,893.00	-93.2%
2) Ending Balance, June 30 (E + F1e)			362,893.00	0.00	-100.0%
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	362,893.00	0.00	-100.0%
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	362,893.00	0.00
Total, Restricted Balance		362,893.00	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,500,000.00	1,500,000.00	0.0%
5) TOTAL, REVENUES			1,500,000.00	1,500,000.00	0.0%
<b>B. EXPENDITURES</b>					
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	909,200.00	63,584.00	-93.0%
5) Services and Other Operating Expenditures		5000-5999	25,700.00	8,528.00	-66.8%
6) Capital Outlay		6000-6999	36,406,200.00	47,717,751.00	31.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			37,341,100.00	47,789,863.00	28.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(35,841,100.00)	(46,289,863.00)	29.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	30,989,722.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			30,989,722.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,851,378.00)	(46,289,863.00)	854.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	62,509,056.00	57,657,678.00	-7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			62,509,056.00	57,657,678.00	-7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,509,056.00	57,657,678.00	-7.8%
2) Ending Balance, June 30 (E + F1e)			57,657,678.00	11,367,815.00	-80.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	49,358,666.00	1,568,803.00	-96.8%
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	8,299,012.00	9,799,012.00	18.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	67,771,287.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	714,612.00		
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	.01		
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			68,485,899.67		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			68,485,899.67		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	1,500,000.00	1,500,000.00	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			1,500,000.00	1,500,000.00	0.0%
TOTAL, REVENUES			1,500,000.00	1,500,000.00	0.0%
<b>CLASSIFIED SALARIES</b>					

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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	502,200.00	47,094.00	-90.6%
Noncapitalized Equipment		4400	407,000.00	16,490.00	-95.9%
TOTAL, BOOKS AND SUPPLIES			909,200.00	63,584.00	-93.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	19,700.00	4,828.00	-75.5%
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	6,000.00	3,700.00	-38.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,700.00	8,528.00	-66.8%
<b>CAPITAL OUTLAY</b>					
Land		6100	105,000.00	83,570.00	-20.4%
Land Improvements		6170	22,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	35,094,200.00	47,033,692.00	34.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,185,000.00	600,489.00	-49.3%
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			36,406,200.00	47,717,751.00	31.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			37,341,100.00	47,789,863.00	28.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	30,989,722.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			30,989,722.00	0.00	-100.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			30,989,722.00	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,500,000.00	1,500,000.00	0.0%
5) TOTAL, REVENUES			1,500,000.00	1,500,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		37,341,100.00	47,789,863.00	28.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			37,341,100.00	47,789,863.00	28.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(35,841,100.00)	(46,289,863.00)	29.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	30,989,722.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			30,989,722.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,851,378.00)	(46,289,863.00)	854.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	62,509,056.00	57,657,678.00	-7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			62,509,056.00	57,657,678.00	-7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,509,056.00	57,657,678.00	-7.8%
2) Ending Balance, June 30 (E + F1e)			57,657,678.00	11,367,815.00	-80.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	49,358,666.00	1,568,803.00	-96.8%
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	8,299,012.00	9,799,012.00	18.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	49,358,666.00	1,568,803.00
Total, Restricted Balance		49,358,666.00	1,568,803.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
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	754,454.00	100,000.00	-86.7%
5) TOTAL, REVENUES			754,454.00	100,000.00	-86.7%
<b>B. EXPENDITURES</b>					
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	220,114.00	27,856.00	-87.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	581,000.00	575,500.00	-0.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			801,114.00	603,356.00	-24.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(46,660.00)	(503,356.00)	978.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(46,660.00)	(503,356.00)	978.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,568,024.00	9,521,364.00	-0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,568,024.00	9,521,364.00	-0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,568,024.00	9,521,364.00	-0.5%
2) Ending Balance, June 30 (E + F1e)			9,521,364.00	9,018,008.00	-5.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,521,364.00	9,018,008.00	-5.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	9,872,488.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	109,417.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	765.02		
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	(.01)		
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			9,982,670.36		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			9,982,670.36		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	511,533.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	150,449.00	100,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	92,472.00	0.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			754,454.00	100,000.00	-86.7%
TOTAL, REVENUES			754,454.00	100,000.00	-86.7%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
<b>CLASSIFIED SALARIES</b>					

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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	197,114.00	4,856.00	-97.5%
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	23,000.00	23,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			220,114.00	27,856.00	-87.3%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	361,000.00	355,500.00	-1.5%
Other Debt Service - Principal		7439	220,000.00	220,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			581,000.00	575,500.00	-0.9%
TOTAL, EXPENDITURES			801,114.00	603,356.00	-24.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	754,454.00	100,000.00	-86.7%
5) TOTAL, REVENUES			754,454.00	100,000.00	-86.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		23,000.00	23,000.00	0.0%
8) Plant Services	8000-8999		197,114.00	4,856.00	-97.5%
9) Other Outgo	9000-9999	Except 7600-7699	581,000.00	575,500.00	-0.9%
10) TOTAL, EXPENDITURES			801,114.00	603,356.00	-24.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(46,660.00)	(503,356.00)	978.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(46,660.00)	(503,356.00)	978.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,568,024.00	9,521,364.00	-0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,568,024.00	9,521,364.00	-0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,568,024.00	9,521,364.00	-0.5%
2) Ending Balance, June 30 (E + F1e)			9,521,364.00	9,018,008.00	-5.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,521,364.00	9,018,008.00	-5.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	9,521,364.00	9,018,008.00
Total, Restricted Balance		9,521,364.00	9,018,008.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
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	7,009,482.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	198,065.00	100,000.00	-49.5%
5) TOTAL, REVENUES			7,207,547.00	100,000.00	-98.6%
<b>B. EXPENDITURES</b>					
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	234,500.00	62,397.00	-73.4%
5) Services and Other Operating Expenditures		5000-5999	260,000.00	163,060.00	-37.3%
6) Capital Outlay		6000-6999	5,691,000.00	1,837,781.00	-67.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,185,500.00	2,063,238.00	-66.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,022,047.00	(1,963,238.00)	-292.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,022,047.00	(1,963,238.00)	-292.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,435,156.00	13,457,203.00	8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,435,156.00	13,457,203.00	8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,435,156.00	13,457,203.00	8.2%
2) Ending Balance, June 30 (E + F1e)			13,457,203.00	11,493,965.00	-14.6%
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	13,457,203.00	11,493,965.00	-14.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	16,182,332.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	162,675.00		
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			16,345,007.96		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			16,345,007.96		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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	7,009,482.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			7,009,482.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	198,065.00	100,000.00	-49.5%
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			198,065.00	100,000.00	-49.5%
TOTAL, REVENUES			7,207,547.00	100,000.00	-98.6%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%	
<b>BOOKS AND SUPPLIES</b>						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	87,500.00	12,454.00	-85.8%	
Noncapitalized Equipment		4400	147,000.00	49,943.00	-66.0%	
TOTAL, BOOKS AND SUPPLIES			234,500.00	62,397.00	-73.4%	
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>						
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	260,000.00	163,060.00	-37.3%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			260,000.00	163,060.00	-37.3%	
<b>CAPITAL OUTLAY</b>						
Land		6100	0.00	0.00	0.0%	
Land Improvements		6170	0.00	0.00	0.0%	
Buildings and Improvements of Buildings		6200	5,691,000.00	1,837,781.00	-67.7%	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%	
Equipment		6400	0.00	0.00	0.0%	
Equipment Replacement		6500	0.00	0.00	0.0%	
Lease Assets		6600	0.00	0.00	0.0%	
Subscription Assets		6700	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY			5,691,000.00	1,837,781.00	-67.7%	
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>						
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			6,185,500.00	2,063,238.00	-66.6%	
<b>INTERFUND TRANSFERS</b>						
<b>INTERFUND TRANSFERS IN</b>						
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%	
<b>INTERFUND TRANSFERS OUT</b>						
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%	
<b>OTHER SOURCES/USES</b>						
<b>SOURCES</b>						
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	7,009,482.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	198,065.00	100,000.00	-49.5%
5) TOTAL, REVENUES			7,207,547.00	100,000.00	-98.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		6,185,500.00	2,063,238.00	-66.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,185,500.00	2,063,238.00	-66.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			1,022,047.00	(1,963,238.00)	-292.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,022,047.00	(1,963,238.00)	-292.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,435,156.00	13,457,203.00	8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,435,156.00	13,457,203.00	8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,435,156.00	13,457,203.00	8.2%
2) Ending Balance, June 30 (E + F1e)			13,457,203.00	11,493,965.00	-14.6%
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	13,457,203.00	11,493,965.00	-14.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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
7700	California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program	2,259,847.00	350,818.00
7710	State School Facilities Projects	11,197,356.00	11,143,147.00
Total, Restricted Balance		13,457,203.00	11,493,965.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE 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	114,758.00	110,404.00	-3.8%
4) Other Local Revenue		8600-8799	23,180,368.00	20,859,974.00	-10.0%
5) TOTAL, REVENUES			23,295,126.00	20,970,378.00	-10.0%
<b>B. EXPENDITURES</b>					
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	22,046,538.00	22,893,780.00	3.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			22,046,538.00	22,893,780.00	3.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,248,588.00	(1,923,402.00)	-254.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	292,563.00	0.00	-100.0%
b) Transfers Out		7600-7629	292,563.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	48.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			48.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,248,636.00	(1,923,402.00)	-254.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,861,080.00	23,109,716.00	5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,861,080.00	23,109,716.00	5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,861,080.00	23,109,716.00	5.7%
2) Ending Balance, June 30 (E + F1e)			23,109,716.00	21,186,314.00	-8.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,949,776.00	21,026,374.00	-8.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	159,940.00	159,940.00	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	22,862,106.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	241,017.00		
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			23,103,123.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			23,103,123.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	106,021.00	110,404.00	4.1%
Other Subventions/In-Lieu Taxes		8572	8,737.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			114,758.00	110,404.00	-3.8%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	21,044,596.00	19,863,440.00	-5.6%
Unsecured Roll		8612	1,030,571.00	996,534.00	-3.3%
Prior Years' Taxes		8613	98,996.00	0.00	-100.0%
Supplemental Taxes		8614	190,397.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	815,808.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,180,368.00	20,859,974.00	-10.0%
TOTAL, REVENUES			23,295,126.00	20,970,378.00	-10.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	10,507,910.00	11,715,030.00	11.5%
Bond Interest and Other Service Charges		7434	11,538,628.00	11,178,750.00	-3.1%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			22,046,538.00	22,893,780.00	3.8%
TOTAL, EXPENDITURES			22,046,538.00	22,893,780.00	3.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	292,563.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			292,563.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	292,563.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			292,563.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	48.00	0.00	-100.0%
(c) TOTAL, SOURCES			48.00	0.00	-100.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			48.00	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
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	114,758.00	110,404.00	-3.8%
4) Other Local Revenue		8600-8799	23,180,368.00	20,859,974.00	-10.0%
5) TOTAL, REVENUES			23,295,126.00	20,970,378.00	-10.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	22,046,538.00	22,893,780.00	3.8%
10) TOTAL, EXPENDITURES			22,046,538.00	22,893,780.00	3.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			1,248,588.00	(1,923,402.00)	-254.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	292,563.00	0.00	-100.0%
b) Transfers Out		7600-7629	292,563.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	48.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			48.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,248,636.00	(1,923,402.00)	-254.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,861,080.00	23,109,716.00	5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,861,080.00	23,109,716.00	5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,861,080.00	23,109,716.00	5.7%
2) Ending Balance, June 30 (E + F1e)			23,109,716.00	21,186,314.00	-8.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,949,776.00	21,026,374.00	-8.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	159,940.00	159,940.00	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	22,949,776.00	21,026,374.00
Total, Restricted Balance		22,949,776.00	21,026,374.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,300,000.00	3,300,000.00	0.0%
5) TOTAL, REVENUES			3,300,000.00	3,300,000.00	0.0%
<b>B. EXPENSES</b>					
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	3,826,574.00	3,800,000.00	-0.7%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,826,574.00	3,800,000.00	-0.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(526,574.00)	(500,000.00)	-5.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(526,574.00)	(500,000.00)	-5.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,075,229.00	11,548,655.00	-4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,075,229.00	11,548,655.00	-4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,075,229.00	11,548,655.00	-4.4%
2) Ending Net Position, June 30 (E + F1e)			11,548,655.00	11,048,655.00	-4.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	11,548,655.00	11,048,655.00	-4.3%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	8,654,653.18		
1) Fair Value Adjustment to Cash in County Treasury		9111	98,255.00		
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	.01		
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		9400			
11) TOTAL, ASSETS			8,752,908.19		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G11 + H2) - (I7 + J2)			8,752,908.19		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	200,000.00	200,000.00	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	3,100,000.00	3,100,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,300,000.00	3,300,000.00	0.0%
TOTAL, REVENUES			3,300,000.00	3,300,000.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	3,826,574.00	3,800,000.00	-0.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,826,574.00	3,800,000.00	-0.7%
TOTAL, EXPENSES			3,826,574.00	3,800,000.00	-0.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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			0.00	0.00	0.0%
(a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,300,000.00	3,300,000.00	0.0%
5) TOTAL, REVENUES			3,300,000.00	3,300,000.00	0.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		3,826,574.00	3,800,000.00	-0.7%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			3,826,574.00	3,800,000.00	-0.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(526,574.00)	(500,000.00)	-5.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(526,574.00)	(500,000.00)	-5.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,075,229.00	11,548,655.00	-4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,075,229.00	11,548,655.00	-4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,075,229.00	11,548,655.00	-4.4%
2) Ending Net Position, June 30 (E + F1e)			11,548,655.00	11,048,655.00	-4.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	11,548,655.00	11,048,655.00	-4.3%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	11,548,655.00	11,048,655.00
Total, Restricted Net Position		11,548,655.00	11,048,655.00

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	198,151,794.00	-0.80%	196,559,959.00	-1.19%	194,217,801.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	5,506,610.00	-0.27%	5,491,728.81	-0.17%	5,482,649.06
4. Other Local Revenues	8600-8799	6,659,974.00	-11.26%	5,909,974.00	-8.46%	5,409,974.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(20,900,460.00)	-0.20%	(20,859,444.49)	0.95%	(21,058,007.66)
6. Total (Sum lines A1 thru A5c)		189,417,918.00	-1.22%	187,102,217.32	-1.63%	184,052,416.40
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				93,354,093.00		92,692,696.20
b. Step & Column Adjustment				1,213,603.20		1,205,005.05
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,875,000.00)		(1,875,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	93,354,093.00	-0.71%	92,692,696.20	-0.72%	92,022,701.25
2. Classified Salaries						
a. Base Salaries				29,759,378.00		29,124,199.25
b. Step & Column Adjustment				386,871.92		378,614.61
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,022,050.67)		(1,142,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	29,759,378.00	-2.13%	29,124,199.25	-2.62%	28,360,813.86
3. Employee Benefits	3000-3999	50,925,815.00	-1.90%	49,956,380.72	-2.94%	48,485,986.50
4. Books and Supplies	4000-4999	6,143,678.00	-62.55%	2,301,000.00	0.00%	2,301,000.00
5. Services and Other Operating Expenditures	5000-5999	26,944,597.00	-32.79%	18,108,204.00	0.00%	18,108,204.00
6. Capital Outlay	6000-6999	700,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	634,635.00	0.00%	634,635.00	0.00%	634,635.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,831,121.00)	-4.59%	(3,655,128.33)	-0.99%	(3,618,845.78)
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 (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		204,631,075.00	-7.56%	189,161,986.84	-1.52%	186,294,494.83

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)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(15,213,157.00)		(2,059,769.52)		(2,242,078.43)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		44,921,407.00		29,708,250.00		27,648,480.48
2. Ending Fund Balance (Sum lines C and D1)		29,708,250.00		27,648,480.48		25,406,402.05
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	120,000.00		120,000.00		120,000.00
b. Restricted	9740					
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		264,535.00		959,031.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	29,588,250.00		27,263,945.48		24,327,371.05
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		29,708,250.00		27,648,480.48		25,406,402.05
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	29,588,250.00		27,263,945.48		24,327,371.05
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(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			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		29,588,250.00		27,263,945.48		24,327,371.05
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.						
See Attached						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	11,501,778.00	-8.80%	10,489,320.00	0.00%	10,489,320.00
3. Other State Revenues	8300-8599	32,666,444.00	1.43%	33,132,179.99	2.66%	34,013,369.36
4. Other Local Revenues	8600-8799	16,524,625.00	2.37%	16,915,552.00	0.00%	16,915,552.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	20,900,460.00	-0.20%	20,859,444.49	0.95%	21,058,007.66
6. Total (Sum lines A1 thru A5c)		81,593,307.00	-0.24%	81,396,496.48	1.33%	82,476,249.02
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				21,754,871.00		19,163,760.04
b. Step & Column Adjustment				282,813.35		249,128.88
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,873,924.31)		(244,492.44)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,754,871.00	-11.91%	19,163,760.04	0.02%	19,168,396.48
2. Classified Salaries						
a. Base Salaries				22,082,591.00		21,340,606.58
b. Step & Column Adjustment				287,073.70		277,427.90
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,029,058.12)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,082,591.00	-3.36%	21,340,606.58	1.30%	21,618,034.48
3. Employee Benefits	3000-3999	18,247,135.00	-7.62%	16,857,147.15	-0.83%	16,717,096.24
4. Books and Supplies	4000-4999	2,841,401.00	-2.88%	2,759,502.00	0.00%	2,759,502.00
5. Services and Other Operating Expenditures	5000-5999	20,635,749.00	-13.17%	17,917,766.62	2.38%	18,344,199.44
6. Capital Outlay	6000-6999	75,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,357,125.00	0.00%	2,357,125.00	0.00%	2,357,125.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,257,555.00	-5.40%	3,081,562.33	-1.18%	3,045,279.78
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 (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		91,251,427.00	-8.52%	83,477,469.72	0.64%	84,009,633.42
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(9,658,120.00)		(2,080,973.24)		(1,533,384.40)

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>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		24,053,709.00		14,395,589.00		12,314,615.76
2. Ending Fund Balance (Sum lines C and D1)		14,395,589.00		12,314,615.76		10,781,231.36
<b>3. Components of Ending Fund Balance</b>						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	14,395,589.00		12,314,615.76		10,781,231.36
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	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		14,395,589.00		12,314,615.76		10,781,231.36
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
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.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<b>F. ASSUMPTIONS</b>						
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.						
See Attached						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	198,151,794.00	-0.80%	196,559,959.00	-1.19%	194,217,801.00
2. Federal Revenues	8100-8299	11,501,778.00	-8.80%	10,489,320.00	0.00%	10,489,320.00
3. Other State Revenues	8300-8599	38,173,054.00	1.18%	38,623,908.80	2.26%	39,496,018.42
4. Other Local Revenues	8600-8799	23,184,599.00	-1.55%	22,825,526.00	-2.19%	22,325,526.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
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)		271,011,225.00	-0.93%	268,498,713.80	-0.73%	266,528,665.42
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				115,108,964.00		111,856,456.24
b. Step & Column Adjustment				1,496,416.55		1,454,133.93
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,748,924.31)		(2,119,492.44)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	115,108,964.00	-2.83%	111,856,456.24	-0.59%	111,191,097.73
2. Classified Salaries						
a. Base Salaries				51,841,969.00		50,464,805.83
b. Step & Column Adjustment				673,945.62		656,042.51
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,051,108.79)		(1,142,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	51,841,969.00	-2.66%	50,464,805.83	-0.96%	49,978,848.34
3. Employee Benefits	3000-3999	69,172,950.00	-3.41%	66,813,527.87	-2.41%	65,203,082.74
4. Books and Supplies	4000-4999	8,985,079.00	-43.68%	5,060,502.00	0.00%	5,060,502.00
5. Services and Other Operating Expenditures	5000-5999	47,580,346.00	-24.28%	36,025,970.62	1.18%	36,452,403.44
6. Capital Outlay	6000-6999	775,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,991,760.00	0.00%	2,991,760.00	0.00%	2,991,760.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(573,566.00)	0.00%	(573,566.00)	0.00%	(573,566.00)
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)		295,882,502.00	-7.86%	272,639,456.56	-0.86%	270,304,128.25
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(24,871,277.00)		(4,140,742.76)		(3,775,462.83)

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>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		68,975,116.00		44,103,839.00		39,963,096.24
2. Ending Fund Balance (Sum lines C and D1)		44,103,839.00		39,963,096.24		36,187,633.41
<b>3. Components of Ending Fund Balance</b>						
a. Nonspendable	9710-9719	120,000.00		120,000.00		120,000.00
b. Restricted	9740	14,395,589.00		12,314,615.76		10,781,231.36
<b>c. Committed</b>						
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		264,535.00		959,031.00
<b>e. Unassigned/Unappropriated</b>						
1. Reserve for Economic Uncertainties	9789	29,588,250.00		27,263,945.48		24,327,371.05
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		44,103,839.00		39,963,096.24		36,187,633.41
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	29,588,250.00		27,263,945.48		24,327,371.05
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
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	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		29,588,250.00		27,263,945.48		24,327,371.05
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.00%		10.00%		9.00%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
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):  <hr/>						
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)						
2. District ADA		0.00				
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)		11,130.79		10,639.87		10,174.38
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		295,882,502.00		272,639,456.56		270,304,128.25
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)		295,882,502.00		272,639,456.56		270,304,128.25
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)		8,876,475.06		8,179,183.70		8,109,123.85
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)		8,876,475.06		8,179,183.70		8,109,123.85
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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):	11,131	
<b>District's ADA Standard Percentage Level:</b>	<b>1.0%</b>	

**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	14,027	14,027		
Charter School				
<b>Total ADA</b>	<b>14,027</b>	<b>14,027</b>	<b>0.0%</b>	<b>Met</b>
Second Prior Year (2024-25)				
District Regular	13,158	13,158		
Charter School				
<b>Total ADA</b>	<b>13,158</b>	<b>13,158</b>	<b>0.0%</b>	<b>Met</b>
First Prior Year (2025-26)				
District Regular	12,565	12,565		
Charter School		0		
<b>Total ADA</b>	<b>12,565</b>	<b>12,565</b>	<b>0.0%</b>	<b>Met</b>
Budget Year (2026-27)				
District Regular	12,149			
Charter School	0			
<b>Total ADA</b>	<b>12,149</b>			

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**1B. Comparison of District ADA to the Standard**

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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):

District's Enrollment Standard Percentage Level:

**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	Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	13,399	13,399		
Charter School				
<b>Total Enrollment</b>	<b>13,399</b>	<b>13,399</b>	<b>0.0%</b>	<b>Met</b>
Second Prior Year (2024-25)				
District Regular	13,003	13,003		
Charter School				
<b>Total Enrollment</b>	<b>13,003</b>	<b>13,003</b>	<b>0.0%</b>	<b>Met</b>
First Prior Year (2025-26)				
District Regular	12,481	12,481		
Charter School				
<b>Total Enrollment</b>	<b>12,481</b>	<b>12,481</b>	<b>0.0%</b>	<b>Met</b>
Budget Year (2026-27)				
District Regular	11,841			
Charter School				
<b>Total Enrollment</b>	<b>11,841</b>			

**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	12,576	13,399	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>12,576</b>	<b>13,399</b>	<b>93.9%</b>
Second Prior Year (2024-25)			
District Regular	12,112	13,003	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>12,112</b>	<b>13,003</b>	<b>93.2%</b>
First Prior Year (2025-26)			
District Regular	11,760	12,481	
Charter School			
<b>Total ADA/Enrollment</b>	<b>11,760</b>	<b>12,481</b>	<b>94.2%</b>
Historical Average Ratio:			93.7%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>94.2%</b>

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	11,131	11,841		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>11,131</b>	<b>11,841</b>	<b>94.0%</b>	<b>Met</b>
1st Subsequent Year (2027-28)				
District Regular	10,640	11,319		
Charter School				
<b>Total ADA/Enrollment</b>	<b>10,640</b>	<b>11,319</b>	<b>94.0%</b>	<b>Met</b>
2nd Subsequent Year (2028-29)				
District Regular	10,174	10,824		
Charter School				
<b>Total ADA/Enrollment</b>	<b>10,174</b>	<b>10,824</b>	<b>94.0%</b>	<b>Met</b>

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)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	12,599.27	12,183.70	11,702.06	11,211.23
b. Prior Year ADA (Funded)		12,599.27	12,183.70	11,702.06
c. Difference (Step 1a minus Step 1b)		(415.57)	(481.64)	(490.83)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(3.30%)	(3.95%)	(4.19%)
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		198,509,661.00	199,651,794.00	198,059,959.00
b1. COLA percentage		4.31%	3.30%	3.09%
b2. COLA amount (proxy for purposes of this criterion)		8,555,766.39	6,588,509.20	6,120,052.73
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		4.31%	3.30%	3.09%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>				
		1.01%	(.65%)	(1.10%)
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>0.01% to 2.01%</b>	<b>-1.65% to 0.35%</b>	<b>-2.10% to -0.10%</b>

**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)	33,944,376.00	33,944,376.00	33,944,376.00	33,944,376.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		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)
<b>Necessary Small School Standard (COLA Step 2c, plus/minus 1%):</b>	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)	198,509,661.00	199,651,794.00	198,059,959.00	195,717,801.00
District's Projected Change in LCFF Revenue:		.58%	(.80%)	(1.18%)
<b>LCFF Revenue Standard</b>		<b>0.01% to 2.01%</b>	<b>-1.65% to 0.35%</b>	<b>-2.10% to -0.10%</b>
<b>Status:</b>		Met	Met	Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

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)		Ratio	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
Third Prior Year (2023-24)	163,693,704.14	192,467,682.84	85.0%	
Second Prior Year (2024-25)	175,884,946.04	206,398,820.52	85.2%	
First Prior Year (2025-26)	188,304,351.00	217,425,274.00	86.6%	
	Historical Average Ratio:		85.6%	
		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%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>		<b>82.6% to 88.6%</b>	<b>82.6% to 88.6%</b>	<b>82.6% to 88.6%</b>

**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)		Ratio		Status
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures		
Budget Year (2026-27)	174,039,286.00	204,631,075.00	85.1%		Met
1st Subsequent Year (2027-28)	171,773,276.17	189,161,986.84	90.8%		Not Met
2nd Subsequent Year (2028-29)	168,869,501.61	186,294,494.83	90.6%		Not 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 NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

**Explanation:**  
(required if NOT met)

The District's unrestricted salaries and benefits ratio exceeds the standard in the first and second subsequent years primarily due to declining enrollment and the resulting reduction in unrestricted revenues. The District has implemented staffing reductions and will continue to monitor enrollment, staffing, and expenditures to align ongoing costs with available resources while maintaining educational programs and services.

**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):	1.01%	(.65%)	(1.10%)
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-8.99% to 11.01%</b>	<b>-10.65% to 9.35%</b>	<b>-11.10% to 8.90%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.99% to 6.01%	-5.65% to 4.35%	-6.10% to 3.90%

**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2025-26)	17,582,357.00		
Budget Year (2026-27)	11,501,778.00	(34.58%)	Yes
1st Subsequent Year (2027-28)	10,489,320.00	(8.80%)	Yes
2nd Subsequent Year (2028-29)	10,489,320.00	0.00%	No

**Explanation:**  
(required if Yes)

Federal revenue is projected to decrease in 2026-27 primarily due to the receipt of a one time EPA grant of approximately \$4.5 million in 2025-26. Federal revenue also reflects the exclusion of Title carryover funds, as the amount available for carryover is not known at the time the adopted budget is prepared.

**Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)**

First Prior Year (2025-26)	47,768,915.00		
Budget Year (2026-27)	38,173,054.00	(20.09%)	Yes
1st Subsequent Year (2027-28)	38,623,908.80	1.18%	No
2nd Subsequent Year (2028-29)	39,496,018.42	2.26%	No

**Explanation:**  
(required if Yes)

Other State Revenue is projected to decrease in 2026-27 primarily due to the expiration of one time funding received in 2025-26, including approximately \$3.7 million in Student Support and Discretionary Block Grant funding (Resource 6019), \$1.25 million for Literacy Coaches (Resource 6211), \$1.95 million for the Learning Communities for School Success Program (Resource 7085), and \$1.36 million in Learning Recovery Emergency Block Grant funding (Resource 7435). The decrease also reflects lower projected revenues for Expanded Learning Opportunities Program Arts (Resource 2600), Arts and Music in Schools (Resource 6770), and Lottery revenues (Resources 1100 and 6300) due to lower expected enrollment.

**Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)**

First Prior Year (2025-26)	27,021,246.00		
Budget Year (2026-27)	23,184,599.00	(14.20%)	Yes
1st Subsequent Year (2027-28)	22,825,526.00	(1.55%)	No
2nd Subsequent Year (2028-29)	22,325,526.00	(2.19%)	No

**Explanation:**  
(required if Yes)

Other Local Revenue is projected to decrease in 2026-27 primarily due to lower interest earnings resulting from declining cash balances and lower projected ERAT revenues.



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

First Prior Year (2025-26)	14,558,143.00		
Budget Year (2026-27)	8,985,079.00	(38.28%)	Yes
1st Subsequent Year (2027-28)	5,060,502.00	(43.68%)	Yes
2nd Subsequent Year (2028-29)	5,060,502.00	0.00%	No

**Explanation:**

(required if Yes)

Books and Supplies expenditures are projected to decrease in 2026-27 and future years because one time grant funds and prior year carryover funds were used in 2025-26. Carryover amounts for 2026-27 have not been fully identified yet and will be added at First Interim. The projection also removes one time costs from future years as temporary funding ends and spending returns to ongoing levels.

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

First Prior Year (2025-26)	65,871,622.00		
Budget Year (2026-27)	47,580,346.00	(27.77%)	Yes
1st Subsequent Year (2027-28)	36,025,970.62	(24.28%)	Yes
2nd Subsequent Year (2028-29)	36,452,403.44	1.18%	No

**Explanation:**

(required if Yes)

Services and Other Operating Expenditures are projected to decrease in 2026-27 and future years because one time grant funds and prior year carryover funds were used in 2025-26. Carryover amounts for 2026-27 have not been fully identified yet and will be added at First Interim. The projection also removes one time costs from future years as temporary funding ends and spending returns to ongoing levels.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
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**Total Federal, Other State, and Other Local Revenue (Criterion 6B)**

First Prior Year (2025-26)	92,372,518.00		
Budget Year (2026-27)	72,859,431.00	(21.12%)	Not Met
1st Subsequent Year (2027-28)	71,938,754.80	(1.26%)	Met
2nd Subsequent Year (2028-29)	72,310,864.42	.52%	Met

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

First Prior Year (2025-26)	80,429,765.00		
Budget Year (2026-27)	56,565,425.00	(29.67%)	Not Met
1st Subsequent Year (2027-28)	41,086,472.62	(27.36%)	Not Met
2nd Subsequent Year (2028-29)	41,512,905.44	1.04%	Met

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

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

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

<p><b>Explanation:</b> Federal Revenue (linked from 6B if NOT met)</p>	<p>Federal revenue is projected to decrease in 2026-27 primarily due to the receipt of a one time EPA grant of approximately \$4.5 million in 2025-26. Federal revenue also reflects the exclusion of Title carryover funds, as the amount available for carryover is not known at the time the adopted budget is prepared.</p>
<p><b>Explanation:</b> Other State Revenue (linked from 6B if NOT met)</p>	<p>Other State Revenue is projected to decrease in 2026-27 primarily due to the expiration of one time funding received in 2025-26, including approximately \$3.7 million in Student Support and Discretionary Block Grant funding (Resource 6019), \$1.25 million for Literacy Coaches (Resource 6211), \$1.95 million for the Learning Communities for School Success Program (Resource 7085), and \$1.36 million in Learning Recovery Emergency Block Grant funding (Resource 7435). The decrease also reflects lower projected revenues for Expanded Learning Opportunities Program Arts (Resource 2600), Arts and Music in Schools (Resource 6770), and Lottery revenues (Resources 1100 and 6300) due to lower expected enrollment.</p>
<p><b>Explanation:</b> Other Local Revenue (linked from 6B if NOT met)</p>	<p>Other Local Revenue is projected to decrease in 2026-27 primarily due to lower interest earnings resulting from declining cash balances and lower projected ERAT revenues.</p>

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

<p><b>Explanation:</b> Books and Supplies (linked from 6B if NOT met)</p>	<p>Books and Supplies expenditures are projected to decrease in 2026-27 and future years because one time grant funds and prior year carryover funds were used in 2025-26. Carryover amounts for 2026-27 have not been fully identified yet and will be added at First Interim. The projection also removes one time costs from future years as temporary funding ends and spending returns to ongoing levels.</p>
<p><b>Explanation:</b> Services and Other Exps (linked from 6B if NOT met)</p>	<p>Services and Other Operating Expenditures are projected to decrease in 2026-27 and future years because one time grant funds and prior year carryover funds were used in 2025-26. Carryover amounts for 2026-27 have not been fully identified yet and will be added at First Interim. The projection also removes one time costs from future years as temporary funding ends and spending returns to ongoing levels.</p>

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)	295,882,502.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required	Budgeted Contribution <sup>1</sup>	
		Minimum Contribution	to the Ongoing and Major	
		(Line 2c times 3%)	Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	295,882,502.00	8,876,475.06	9,039,600.00	Met

<sup>1</sup> 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:

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)
<b>Explanation:</b> (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<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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)	0.00	0.00	33,264,349.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	85,307,458.92	76,617,174.60	0.00
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	0.00
e. Available Reserves (Lines 1a through 1d)	85,307,458.92	76,617,174.60	33,264,349.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	308,569,141.72	318,421,548.57	332,643,486.00
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)	308,569,141.72	318,421,548.57	332,643,486.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	27.6%	24.1%	10.0%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>9.2%</b>	<b>8.0%</b>	<b>3.3%</b>

<sup>1</sup>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.

<sup>2</sup>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)	12,310,055.67	192,467,682.84	N/A	Met
Second Prior Year (2024-25)	(8,644,653.15)	206,398,820.52	4.2%	Met
First Prior Year (2025-26)	(31,326,307.00)	217,425,274.00	14.4%	Not Met
Budget Year (2026-27) (Information only)	(15,213,157.00)	204,631,075.00		

**8C. Comparison of District Deficit Spending to the Standard**

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

**Explanation:**  
(required if NOT met)

The District has maintained healthy reserves and is using a portion of those reserves to help manage declining enrollment and revenues. The District will continue to monitor spending and make adjustments as needed to maintain fiscal stability.

**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 <sup>1</sup>	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

<sup>1</sup> 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):

District's Fund Balance Standard Percentage Level:

**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 <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2023-24)	55,119,271.00	73,332,541.79	N/A	Met
Second Prior Year (2024-25)	58,602,186.00	85,642,597.46	N/A	Met
First Prior Year (2025-26)	34,827,135.00	76,247,714.00	N/A	Met
Budget Year (2026-27) (Information only)	44,921,407.00			

<sup>2</sup> 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.

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

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

Fiscal Year	Ending Cash Balance	Status
	General Fund (Form CASH, Line F, June Column)	
Current Year (2026-27)	27,845,649.53	Met

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

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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<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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.)	11,131	10,640	10,174
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

**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):

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	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)	295,882,502.00	272,639,456.56	270,304,128.25
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)	295,882,502.00	272,639,456.56	270,304,128.25

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	8,876,475.06	8,179,183.70	8,109,123.85
6.	Reserve Standard - by Amount (\$90,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>8,876,475.06</b>	<b>8,179,183.70</b>	<b>8,109,123.85</b>

**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.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):			
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	29,588,250.00	27,263,945.48
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00
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)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	29,588,250.00	27,263,945.48
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.00%	9.00%
	<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>	<b>8,876,475.06</b>	<b>8,179,183.70</b>
	Status:	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)

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**SUPPLEMENTAL INFORMATION**

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DATAENTRY: 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?

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?

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:

**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?

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)?

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
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**1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**

First Prior Year (2025-26)	(24,115,261.00)			
Budget Year (2026-27)	(20,900,460.00)	(3,214,801.00)	(13.3%)	Not Met
1st Subsequent Year (2027-28)	(20,859,444.00)	(41,016.00)	(.2%)	Met
2nd Subsequent Year (2028-29)	(21,058,008.00)	198,564.00	1.0%	Met

**1b. Transfers In, General Fund \***

First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	0.00	0.00	0.0%	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

**1c. Transfers Out, General Fund \***

First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	0.00	0.00	0.0%	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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

**Explanation:**  
(required if NOT met)

The decrease in unrestricted contributions reflects the District's efforts to better align expenditures with available funding sources. As a result, fewer unrestricted General Fund dollars are needed to support restricted programs.

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

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

**Project Information:**  
(required if YES)



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

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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)

Increase in GO bond payments will be funded by Fund51.

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

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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)

2 For the district's OPEB:  
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

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:

Employee must be at least 55 years of age, hired prior to 2013 and worked at the Oxnard School District for 15 years to be eligible.

3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

	Self-Insurance Fund	Governmental Fund
	<input type="text"/>	<input type="text"/>

4 OPEB Liabilities

a. Total OPEB liability	86,134,251.00
b. OPEB plan(s) fiduciary net position (if applicable)	8,882,538.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	77,251,713.00
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

5 OPEB Contributions

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	3,450,984.00	3,450,984.00	3,450,984.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits	245.00	245.00	245.00

**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
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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:

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3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs


4. Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

b. Amount contributed (funded) for self-insurance programs

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

**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	863.00	822.00	797.00	782.00

**Certificated (Non-management) Salary and Benefit Negotiations**

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

No
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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.

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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

1,166,994
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Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
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7. Amount included for any tentative salary schedule increases

0	0	0
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Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

**Certificated (Non-management) Health and Welfare (H&W) Benefits**

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

Yes	Yes	Yes
11,751,187	11,373,407	11,127,137
0.0%	0.0%	0.0%

**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:

No		

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Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

**Certificated (Non-management) Step and Column Adjustments**

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

Yes	Yes	Yes
	1,352,919	1,314,691
	1.3%	1.3%

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

**Certificated (Non-management) Attrition (layoffs and retirements)**

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?

Yes	Yes	Yes
Yes	Yes	Yes

**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.):

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**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	852.03	813.00	793.00	773.00

**Classified (Non-management) Salary and Benefit Negotiations**

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

No
----

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:

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4. Period covered by the agreement:

Begin Date:		End Date:	
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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")

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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	601,681		
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
7.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

**Classified (Non-management) Health and Welfare (H&W) Benefits**

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	6,810,555	6,464,815	6,464,815
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

**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**

1.	Are step & column adjustments included in the budget and MYPs?	Yes		Yes
2.	Cost of step & column adjustments		622,042	605,517
3.	Percent change in step & column over prior year		1.3%	1.3%

**Classified (Non-management) Attrition (layoffs and retirements)**

1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

**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.):

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**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	92.60	88.60	88.60	88.60

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

No
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If Yes, complete question 2.

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

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

Negotiations Settled

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")

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

Negotiations Not Settled

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

173,983
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4. Amount included for any tentative salary schedule increases

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
No	No	No
1,412,260	1,412,260	1,412,260
0.0%	0.0%	0.0%

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Yes	Yes	Yes
	195,402	189,968
	1.3%	1.3%

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Yes	Yes	Yes
66,450	66,450	66,450
0.0%	0.0%	0.0%

**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 17, 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.

<b>A1.</b>	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
<b>A2.</b>	Is the system of personnel position control independent from the payroll system?	No
<b>A3.</b>	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)	Yes
<b>A4.</b>	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
<b>A5.</b>	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
<b>A6.</b>	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
<b>A7.</b>	Is the district's financial system independent of the county office system?	No
<b>A8.</b>	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
<b>A9.</b>	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

**Comments:**  
(optional)

A3: Enrollment Trends The district expects enrollment to decline. This trend is already built into the district's Multi Year Projection. A6:Retiree Health Benefits The district provides uncapped health benefits to retirees who were hired before 2013 and who are vested. These benefits continue until the retiree reaches age 69. A9: Personnel Changes within the last 12 months Assistant Superintendent of BusinessServices, Kristen Pifko joined the district as the new Assistant Superintendent of Business Services on July 1, 2025

**End of School District Budget Criteria and Standards Review**

Budget, July 1  
Estimated Actuals 2025-26  
**Technical Review Checks**  
Phase - All  
Display - Exceptions Only

Oxnard Elementary

Ventura County

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

**F** - Fatal (Data must be corrected; an explanation is not allowed)

**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

**SUPPLEMENTAL CHECKS**

**DEBT-ACTIVITY - (Informational)** - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types:

**Exception**

<b>Long-Term Liability Type</b>	<b>Beginning Balance</b>	<b>Ending Balance</b>
DEBT.GOV.GO.BONDS.9661	\$345,596,000.00	
DEBT.GOV.PENSION.LIAB.9663	\$190,280,667.00	
DEBT.GOV.OPEB.9664	\$82,349,426.00	
DEBT.GOV.COMP.ABS.9665	\$8,967,358.99	
DEBT.GOV.COPS.9666	\$7,430,000.00	
DEBT.GOV.OTH.DEBT.9669	\$6,675,879.00	

Budget, July 1  
Estimated Actuals 2025-26  
**Technical Review Checks**  
Phase - All  
Display - Exceptions Only

Oxnard Elementary

Ventura County

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

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**SUPPLEMENTAL CHECKS**

**DEBT-ACTIVITY - (Informational)** - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types:

**Exception**

<b>Long-Term Liability Type</b>	<b>Beginning Balance</b>	<b>Ending Balance</b>
DEBT.GOV.GO.BONDS.9661	\$345,596,000.00	
DEBT.GOV.PENSION.LIAB.9663	\$190,280,667.00	
DEBT.GOV.OPEB.9664	\$82,349,426.00	
DEBT.GOV.COMP.ABS.9665	\$8,967,358.99	
DEBT.GOV.COPS.9666	\$7,430,000.00	
DEBT.GOV.OTH.DEBT.9669	\$6,675,879.00	