

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: 1234 Arcadia Avenue, Vista CA 92084

Date: 06/10/2026

Adoption Date: 06/25/2026

Signed: Martha Alvarado
Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Martha Alvarado

Title: Board Clerk

Public Hearing:

Place: 1234 Arcadia Avenue, Vista CA 92084

Date: 06/10/2026

Time: 05.30 PM

Contact person for additional information on the budget reports:

Name: Ana Machado

Title: Exec Director, Fiscal Services

Telephone: 760-726-2170 x. 92602

E-mail: anamachado@vistausd.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	

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School District Certification

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

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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	

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

			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)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	244,497,596.00	1,838,153.00	246,335,749.00	252,342,073.00	1,836,968.00	254,179,041.00	3.2%
2) Federal Revenue		8100-8299	80,000.00	14,436,771.00	14,516,771.00	80,000.00	14,718,379.00	14,798,379.00	1.9%
3) Other State Revenue		8300-8599	7,871,625.00	50,255,318.00	58,126,943.00	6,876,252.00	51,766,691.00	58,642,943.00	0.9%
4) Other Local Revenue		8600-8799	5,817,263.00	21,234,591.00	27,051,854.00	4,980,806.00	19,887,989.00	24,868,795.00	-8.1%
5) TOTAL, REVENUES			258,266,484.00	87,764,833.00	346,031,317.00	264,279,131.00	88,210,027.00	352,489,158.00	1.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	94,533,503.00	42,396,326.46	136,929,829.46	97,226,992.00	44,722,934.00	141,949,926.00	3.7%
2) Classified Salaries		2000-2999	31,811,202.00	24,163,731.00	55,974,933.00	32,496,497.00	26,672,037.00	59,168,534.00	5.7%
3) Employee Benefits		3000-3999	55,741,130.00	41,472,405.00	97,213,535.00	56,413,985.00	44,449,692.00	100,863,677.00	3.8%
4) Books and Supplies		4000-4999	6,699,994.00	16,619,407.00	23,319,401.00	6,964,370.00	7,227,002.00	14,191,372.00	-39.1%
5) Services and Other Operating Expenditures		5000-5999	18,442,350.00	38,415,760.13	56,858,110.13	17,501,721.00	32,086,332.00	49,588,053.00	-12.8%
6) Capital Outlay		6000-6999	1,149,187.00	1,600,767.00	2,749,954.00	1,481,347.00	1,151,730.00	2,633,077.00	-4.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	184,511.00	2,179,199.00	2,363,710.00	0.00	2,146,120.00	2,146,120.00	-9.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,158,278.00)	3,376,732.00	(781,546.00)	(2,295,736.00)	1,484,066.00	(811,670.00)	3.9%
9) TOTAL, EXPENDITURES			204,403,599.00	170,224,327.59	374,627,926.59	209,789,176.00	159,939,913.00	369,729,089.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			53,862,885.00	(82,459,494.59)	(28,596,609.59)	54,489,955.00	(71,729,886.00)	(17,239,931.00)	-39.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	44,578.00	216,995.00	261,573.00	30,000.00	0.00	30,000.00	-88.5%
b) Transfers Out		7600-7629	120,965.00	14,671.00	135,636.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(65,461,348.00)	65,461,348.00	0.00	(66,324,420.00)	66,324,420.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(65,537,735.00)	65,663,672.00	125,937.00	(66,294,420.00)	66,324,420.00	30,000.00	-76.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,674,850.00)	(16,795,822.59)	(28,470,672.59)	(11,804,465.00)	(5,405,466.00)	(17,209,931.00)	-39.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	53,204,144.32	63,118,713.73	116,322,858.05	42,285,254.18	46,322,891.14	88,608,145.32	-23.8%
b) Audit Adjustments		9793	755,959.86	0.00	755,959.86	0.00	0.00	0.00	-100.0%

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

Description			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)			53,960,104.18	63,118,713.73	117,078,817.91	42,285,254.18	46,322,891.14	88,608,145.32	-24.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,960,104.18	63,118,713.73	117,078,817.91	42,285,254.18	46,322,891.14	88,608,145.32	-24.3%
2) Ending Balance, June 30 (E + F1e)			42,285,254.18	46,322,891.14	88,608,145.32	30,480,789.18	40,917,425.14	71,398,214.32	-19.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	250,000.00	0.00	250,000.00	250,000.00	0.00	250,000.00	0.0%
Stores		9712	96,000.00	0.00	96,000.00	96,000.00	0.00	96,000.00	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	46,322,900.25	46,322,900.25	0.00	40,917,434.37	40,917,434.37	-11.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	3,081,150.00	0.00	3,081,150.00	3,081,150.00	0.00	3,081,150.00	0.0%
Future Curriculum Adoption	0000	9760	1,633,169.00		1,633,169.00			0.00	
Other Commitments for Future Student Needs	0000	9760	1,447,981.00		1,447,981.00			0.00	
Future Curriculum Adoption	0000	9760			0.00	1,633,169.00		1,633,169.00	
Other Commitments for Future Student Needs	0000	9760			0.00	1,447,981.00		1,447,981.00	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	18,738,178.00	0.00	18,738,178.00	18,486,454.00	0.00	18,486,454.00	-1.3%
Unassigned/Unappropriated Amount		9790	20,119,926.18	(9.11)	20,119,917.07	8,567,185.18	(9.23)	8,567,175.95	-57.4%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				

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

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	118,883,232.00	0.00	118,883,232.00	124,716,078.00	0.00	124,716,078.00	4.9%
Education Protection Account State Aid - Current Year		8012	29,509,283.00	0.00	29,509,283.00	28,385,627.00	0.00	28,385,627.00	-3.8%
State Aid - Prior Years		8019	(414,507.00)	0.00	(414,507.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	413,535.00	0.00	413,535.00	413,535.00	0.00	413,535.00	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	97,221,051.00	0.00	97,221,051.00	100,354,201.00	0.00	100,354,201.00	3.2%

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

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Unsecured Roll Taxes		8042	2,993,980.00	0.00	2,993,980.00	2,993,980.00	0.00	2,993,980.00	0.0%
Prior Years' Taxes		8043	1,175.00	0.00	1,175.00	1,175.00	0.00	1,175.00	0.0%
Supplemental Taxes		8044	3,500,219.00	0.00	3,500,219.00	3,500,219.00	0.00	3,500,219.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	308,356.00	0.00	308,356.00	308,356.00	0.00	308,356.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,046,213.00	0.00	10,046,213.00	10,347,599.00	0.00	10,347,599.00	3.0%
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			262,462,537.00	0.00	262,462,537.00	271,020,770.00	0.00	271,020,770.00	3.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(17,964,941.00)	0.00	(17,964,941.00)	(18,678,697.00)	0.00	(18,678,697.00)	4.0%
Property Taxes Transfers		8097	0.00	1,838,153.00	1,838,153.00	0.00	1,836,968.00	1,836,968.00	-0.1%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			244,497,596.00	1,838,153.00	246,335,749.00	252,342,073.00	1,836,968.00	254,179,041.00	3.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	5,184,575.00	5,184,575.00	0.00	5,184,575.00	5,184,575.00	0.0%
Special Education Discretionary Grants		8182	0.00	392,413.00	392,413.00	0.00	390,948.00	390,948.00	-0.4%
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	966,550.00	966,550.00	0.00	711,550.00	711,550.00	-26.4%
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		5,694,061.00	5,694,061.00		5,532,823.00	5,532,823.00	-2.8%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		512,914.00	512,914.00		804,925.00	804,925.00	56.9%

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

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Immigrant Student Program	4201	8290		50,862.00	50,862.00		174,822.00	174,822.00	243.7%
Title III, English Learner Program	4203	8290		487,680.00	487,680.00		711,680.00	711,680.00	45.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		972,200.00	972,200.00		1,028,392.00	1,028,392.00	5.8%
Career and Technical Education	3500-3599	8290		175,516.00	175,516.00		178,664.00	178,664.00	1.8%
All Other Federal Revenue	All Other	8290	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
TOTAL, FEDERAL REVENUE			80,000.00	14,436,771.00	14,516,771.00	80,000.00	14,718,379.00	14,798,379.00	1.9%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		(696,563.00)	(696,563.00)		(696,563.00)	(696,563.00)	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	653,703.00	653,703.00	New
Mandated Costs Reimbursements		8550	858,087.00	0.00	858,087.00	895,808.00	0.00	895,808.00	4.4%
Lottery - Unrestricted and Instructional Materials		8560	3,364,084.00	1,321,310.00	4,685,394.00	3,506,419.00	1,505,373.00	5,011,792.00	7.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		16,895,620.00	16,895,620.00		16,845,471.00	16,845,471.00	-0.3%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		635,149.00	635,149.00		250,000.00	250,000.00	-60.6%
Arts and Music in Schools (Prop 28)	6770	8590		3,311,355.00	3,311,355.00		2,957,061.00	2,957,061.00	-10.7%
American Indian Early Childhood Education	7210	8590		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)	
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,649,454.00	28,788,447.00	32,437,901.00	2,474,025.00	30,251,646.00	32,725,671.00	0.9%
TOTAL, OTHER STATE REVENUE			7,871,625.00	50,255,318.00	58,126,943.00	6,876,252.00	51,766,691.00	58,642,943.00	0.9%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	196,372.00	0.00	196,372.00	164,600.00	0.00	164,600.00	-16.2%
Interest		8660	2,506,146.00	0.00	2,506,146.00	2,625,000.00	0.00	2,625,000.00	4.7%
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	2,511,499.00	2,511,499.00	0.00	2,892,597.00	2,892,597.00	15.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	636,000.00	0.00	636,000.00	636,000.00	0.00	636,000.00	0.0%
Other Local Revenue									

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

Description			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)	
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	2,478,745.00	4,385,510.00	6,864,255.00	1,555,206.00	1,755,000.00	3,310,206.00	-51.8%
Tuition		8710	0.00	34,593.00	34,593.00	0.00	35,000.00	35,000.00	1.2%
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		14,302,989.00	14,302,989.00		15,205,392.00	15,205,392.00	6.3%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,817,263.00	21,234,591.00	27,051,854.00	4,980,806.00	19,887,989.00	24,868,795.00	-8.1%
TOTAL, REVENUES			258,266,484.00	87,764,833.00	346,031,317.00	264,279,131.00	88,210,027.00	352,489,158.00	1.9%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	75,775,937.00	32,883,870.00	108,659,807.00	76,851,569.00	34,292,033.00	111,143,602.00	2.3%
Certificated Pupil Support Salaries		1200	5,967,135.00	5,890,910.00	11,858,045.00	7,277,607.00	6,359,306.00	13,636,913.00	15.0%
Certificated Supervisors' and Administrators' Salaries		1300	10,544,886.00	2,021,046.46	12,565,932.46	11,101,623.00	2,240,066.00	13,341,689.00	6.2%
Other Certificated Salaries		1900	2,245,545.00	1,600,500.00	3,846,045.00	1,996,193.00	1,831,529.00	3,827,722.00	-0.5%
TOTAL, CERTIFICATED SALARIES			94,533,503.00	42,396,326.46	136,929,829.46	97,226,992.00	44,722,934.00	141,949,926.00	3.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,228,387.00	15,515,355.00	17,743,742.00	2,434,224.00	18,557,789.00	20,992,013.00	18.3%
Classified Support Salaries		2200	12,824,321.00	4,049,993.00	16,874,314.00	13,419,889.00	4,778,729.00	18,198,618.00	7.8%
Classified Supervisors' and Administrators' Salaries		2300	1,687,677.00	789,007.00	2,476,684.00	1,687,929.00	1,026,877.00	2,714,806.00	9.6%
Clerical, Technical and Office Salaries		2400	11,094,933.00	1,206,419.00	12,301,352.00	11,468,742.00	1,258,154.00	12,726,896.00	3.5%
Other Classified Salaries		2900	3,975,884.00	2,602,957.00	6,578,841.00	3,485,713.00	1,050,488.00	4,536,201.00	-31.0%
TOTAL, CLASSIFIED SALARIES			31,811,202.00	24,163,731.00	55,974,933.00	32,496,497.00	26,672,037.00	59,168,534.00	5.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	17,207,791.00	22,437,786.00	39,645,577.00	18,528,660.00	23,551,339.00	42,079,999.00	6.1%
PERS		3201-3202	7,688,545.00	6,037,406.00	13,725,951.00	7,803,913.00	7,117,273.00	14,921,186.00	8.7%

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)	
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	4,481,043.00	3,275,039.00	7,756,082.00	3,892,829.00	2,668,994.00	6,561,823.00	-15.4%
Unemployment Insurance		3401-3402	16,538,433.00	7,321,340.00	23,859,773.00	16,111,399.00	8,573,893.00	24,685,292.00	3.5%
Workers' Compensation		3501-3502	62,984.00	37,547.00	100,531.00	80,641.00	35,769.00	116,410.00	15.8%
OPEB, Allocated		3601-3602	4,390,184.00	2,363,287.00	6,753,471.00	4,521,483.00	2,502,424.00	7,023,907.00	4.0%
OPEB, Active Employees		3701-3702	1,779,431.00	0.00	1,779,431.00	1,899,424.00	0.00	1,899,424.00	6.7%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	3,592,719.00	0.00	3,592,719.00	3,575,636.00	0.00	3,575,636.00	-0.5%
TOTAL, EMPLOYEE BENEFITS			55,741,130.00	41,472,405.00	97,213,535.00	56,413,985.00	44,449,692.00	100,863,677.00	3.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	626,964.00	1,429,113.00	2,056,077.00	305,000.00	1,493,362.00	1,798,362.00	-12.5%
Books and Other Reference Materials		4200	108,651.00	200,838.00	309,489.00	1,822.00	110,888.00	112,710.00	-63.6%
Materials and Supplies		4300	4,693,113.00	13,565,090.00	18,258,203.00	6,529,151.00	5,100,897.00	11,630,048.00	-36.3%
Noncapitalized Equipment		4400	1,271,266.00	1,424,366.00	2,695,632.00	128,397.00	521,855.00	650,252.00	-75.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,699,994.00	16,619,407.00	23,319,401.00	6,964,370.00	7,227,002.00	14,191,372.00	-39.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	85,022.00	15,545,327.00	15,630,349.00	0.00	9,864,667.00	9,864,667.00	-36.9%
Travel and Conferences		5200	278,146.00	938,080.21	1,216,226.21	212,238.00	554,342.00	766,580.00	-37.0%
Dues and Memberships		5300	175,258.00	7,721.00	182,979.00	70,514.00	3,336.00	73,850.00	-59.6%
Insurance		5400 - 5499	3,208,000.00	625.00	3,208,625.00	3,500,000.00	95.00	3,500,095.00	9.1%
Operations and Housekeeping Services		5500	6,074,150.00	233,000.00	6,307,150.00	6,645,402.00	232,420.00	6,877,822.00	9.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,168,901.00	551,704.00	1,720,605.00	884,293.00	348,396.00	1,232,689.00	-28.4%
Transfers of Direct Costs		5710	(493,832.00)	493,832.00	0.00	(131,402.00)	131,402.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(34,752.00)	557,464.00	522,712.00	(38,505.00)	432,292.00	393,787.00	-24.7%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	7,279,405.00	20,041,488.92	27,320,893.92	5,758,313.00	20,470,585.00	26,228,898.00	-4.0%
Communications		5900	702,052.00	46,518.00	748,570.00	600,868.00	48,797.00	649,665.00	-13.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,442,350.00	38,415,760.13	56,858,110.13	17,501,721.00	32,086,332.00	49,588,053.00	-12.8%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	54,141.00	43,865.00	98,006.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	26,946.00	572,116.00	599,062.00	1,453,211.00	1,131,947.00	2,585,158.00	331.5%
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%

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)	
Equipment		6400	1,065,696.00	984,786.00	2,050,482.00	25,540.00	19,783.00	45,323.00	-97.8%
Equipment Replacement		6500	2,404.00	0.00	2,404.00	2,596.00	0.00	2,596.00	8.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,149,187.00	1,600,767.00	2,749,954.00	1,481,347.00	1,151,730.00	2,633,077.00	-4.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	246,257.00	246,257.00	0.00	246,257.00	246,257.00	0.0%
Payments to County Offices		7142	184,511.00	1,932,942.00	2,117,453.00	0.00	1,899,863.00	1,899,863.00	-10.3%
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)			184,511.00	2,179,199.00	2,363,710.00	0.00	2,146,120.00	2,146,120.00	-9.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,376,732.00)	3,376,732.00	0.00	(1,484,066.00)	1,484,066.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(781,546.00)	0.00	(781,546.00)	(811,670.00)	0.00	(811,670.00)	3.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,158,278.00)	3,376,732.00	(781,546.00)	(2,295,736.00)	1,484,066.00	(811,670.00)	3.9%

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, EXPENDITURES			204,403,599.00	170,224,327.59	374,627,926.59	209,789,176.00	159,939,913.00	369,729,089.00	-1.3%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	44,578.00	216,995.00	261,573.00	30,000.00	0.00	30,000.00	-88.5%
(a) TOTAL, INTERFUND TRANSFERS IN			44,578.00	216,995.00	261,573.00	30,000.00	0.00	30,000.00	-88.5%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	120,965.00	14,671.00	135,636.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			120,965.00	14,671.00	135,636.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(65,461,348.00)	65,461,348.00	0.00	(66,324,420.00)	66,324,420.00	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			(65,461,348.00)	65,461,348.00	0.00	(66,324,420.00)	66,324,420.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(65,537,735.00)	65,663,672.00	125,937.00	(66,294,420.00)	66,324,420.00	30,000.00	-76.2%

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

			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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	244,497,596.00	1,838,153.00	246,335,749.00	252,342,073.00	1,836,968.00	254,179,041.00	3.2%
2) Federal Revenue		8100-8299	80,000.00	14,436,771.00	14,516,771.00	80,000.00	14,718,379.00	14,798,379.00	1.9%
3) Other State Revenue		8300-8599	7,871,625.00	50,255,318.00	58,126,943.00	6,876,252.00	51,766,691.00	58,642,943.00	0.9%
4) Other Local Revenue		8600-8799	5,817,263.00	21,234,591.00	27,051,854.00	4,980,806.00	19,887,989.00	24,868,795.00	-8.1%
5) TOTAL, REVENUES			258,266,484.00	87,764,833.00	346,031,317.00	264,279,131.00	88,210,027.00	352,489,158.00	1.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600- 7699	118,356,325.00	124,927,988.00	243,284,313.00	121,099,604.00	119,968,407.00	241,068,011.00	-0.9%
2) Instruction - Related Services	2000-2999		29,105,754.00	12,804,535.67	41,910,289.67	29,483,614.00	12,624,749.00	42,108,363.00	0.5%
3) Pupil Services	3000-3999		19,657,233.00	13,451,628.00	33,108,861.00	21,472,909.00	11,064,426.00	32,537,335.00	-1.7%
4) Ancillary Services	4000-4999		2,754,350.00	1,072,641.00	3,826,991.00	360,166.00	550,496.00	910,662.00	-76.2%
5) Community Services	5000-5999		2,299.00	106,175.00	108,474.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		16,115,839.00	4,320,923.00	20,436,762.00	17,578,604.00	1,567,337.00	19,145,941.00	-6.3%
8) Plant Services	8000-8999		18,227,288.00	11,361,237.92	29,588,525.92	19,794,279.00	12,018,378.00	31,812,657.00	7.5%
9) Other Outgo	9000-9999		184,511.00	2,179,199.00	2,363,710.00	0.00	2,146,120.00	2,146,120.00	-9.2%
10) TOTAL, EXPENDITURES			204,403,599.00	170,224,327.59	374,627,926.59	209,789,176.00	159,939,913.00	369,729,089.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			53,862,885.00	(82,459,494.59)	(28,596,609.59)	54,489,955.00	(71,729,886.00)	(17,239,931.00)	-39.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		44,578.00	216,995.00	261,573.00	30,000.00	0.00	30,000.00	-88.5%
b) Transfers Out	7600-7629		120,965.00	14,671.00	135,636.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(65,461,348.00)	65,461,348.00	0.00	(66,324,420.00)	66,324,420.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(65,537,735.00)	65,663,672.00	125,937.00	(66,294,420.00)	66,324,420.00	30,000.00	-76.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,674,850.00)	(16,795,822.59)	(28,470,672.59)	(11,804,465.00)	(5,405,466.00)	(17,209,931.00)	-39.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		53,204,144.32	63,118,713.73	116,322,858.05	42,285,254.18	46,322,891.14	88,608,145.32	-23.8%

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

Description			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	755,959.86	0.00	755,959.86	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			53,960,104.18	63,118,713.73	117,078,817.91	42,285,254.18	46,322,891.14	88,608,145.32	-24.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,960,104.18	63,118,713.73	117,078,817.91	42,285,254.18	46,322,891.14	88,608,145.32	-24.3%
2) Ending Balance, June 30 (E + F1e)			42,285,254.18	46,322,891.14	88,608,145.32	30,480,789.18	40,917,425.14	71,398,214.32	-19.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	250,000.00	0.00	250,000.00	250,000.00	0.00	250,000.00	0.0%
Stores		9712	96,000.00	0.00	96,000.00	96,000.00	0.00	96,000.00	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	46,322,900.25	46,322,900.25	0.00	40,917,434.37	40,917,434.37	-11.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	3,081,150.00	0.00	3,081,150.00	3,081,150.00	0.00	3,081,150.00	0.0%
Future Curriculum Adoption	0000	9760	1,633,169.00		1,633,169.00			0.00	
Other Commitments for Future Student Needs	0000	9760	1,447,981.00		1,447,981.00			0.00	
Future Curriculum Adoption	0000	9760			0.00	1,633,169.00		1,633,169.00	
Other Commitments for Future Student Needs	0000	9760			0.00	1,447,981.00		1,447,981.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	18,738,178.00	0.00	18,738,178.00	18,486,454.00	0.00	18,486,454.00	-1.3%
Unassigned/Unappropriated Amount		9790	20,119,926.18	(9.11)	20,119,917.07	8,567,185.18	(9.23)	8,567,175.95	-57.4%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	9,254,266.86	7,179,964.86
6019	Student Support and Professional Development Discretionary Block Grant	5,281,870.00	8,011,797.00
6211	Literacy Coaches and Reading Specialists Grant Program	828,093.87	551,092.87
6300	Lottery: Instructional Materials	1,697,259.37	1,083,132.37
6332	CA Community Schools Partnership Act - Implementation Grant	6,118,797.10	2,358,011.10
6383	Golden State Pathways Program	399,551.42	306,367.42
6547	Special Education Early Intervention Preschool Grant	3,903,337.94	4,261,969.94
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,771,062.40	619,872.40
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	272,106.88	0.00
7029	Child Nutrition: Food Service Staff Training Funds	38,638.33	32,501.33
7311	Classified School Employee Professional Development Block Grant	103,591.04	103,591.04
7388	SB 117 COVID-19 LEA Response Funds	44,531.55	44,531.55
7399	LCFF Equity Multiplier	560,649.98	9,927.98
7435	Learning Recovery Emergency Block Grant	7,653,704.06	7,852,987.06
7810	Other Restricted State	1,215,050.71	820,503.71
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,418,738.00	1,804,184.00
9010	Other Restricted Local	5,761,650.74	5,876,999.74
Total, Restricted Balance		46,322,900.25	40,917,434.37

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,508,771.00	1,508,771.00	0.0%
3) Other State Revenue		8300-8599	10,087,601.00	10,399,823.00	3.1%
4) Other Local Revenue		8600-8799	242,442.00	212,016.00	-12.5%
5) TOTAL, REVENUES			11,838,814.00	12,120,610.00	2.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,619,314.00	1,086,436.00	-32.9%
2) Classified Salaries		2000-2999	785,872.00	662,821.00	-15.7%
3) Employee Benefits		3000-3999	1,023,277.00	832,230.00	-18.7%
4) Books and Supplies		4000-4999	1,083,780.00	935,636.00	-13.7%
5) Services and Other Operating Expenditures		5000-5999	1,127,974.00	715,172.00	-36.6%
6) Capital Outlay		6000-6999	484,320.00	306,449.00	-36.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,236,172.00	7,326,858.00	1.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	290,816.00	195,008.00	-32.9%
9) TOTAL, EXPENDITURES			13,651,525.00	12,060,610.00	-11.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,812,711.00)	60,000.00	-103.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,812,711.00)	60,000.00	-103.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,974,045.43	1,161,334.43	-61.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,974,045.43	1,161,334.43	-61.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,974,045.43	1,161,334.43	-61.0%
2) Ending Balance, June 30 (E + F1e)			1,161,334.43	1,221,334.43	5.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,059,502.11	1,059,502.11	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	101,832.66	161,832.66	58.9%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.34)	(0.34)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,508,771.00	1,508,771.00	0.0%
TOTAL, FEDERAL REVENUE			1,508,771.00	1,508,771.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	6,214,775.00	6,372,461.00	2.5%
Adult Education Program	6391	8590	3,748,643.00	3,831,081.00	2.2%
All Other State Revenue	All Other	8590	124,183.00	196,281.00	58.1%
TOTAL, OTHER STATE REVENUE			10,087,601.00	10,399,823.00	3.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	41,147.00	60,000.00	45.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(29,592.00)	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	62,685.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	168,202.00	152,016.00	-9.6%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			242,442.00	212,016.00	-12.5%
TOTAL, REVENUES			11,838,814.00	12,120,610.00	2.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,141,948.00	717,890.00	-37.1%
Certificated Pupil Support Salaries		1200	116,393.00	91,396.00	-21.5%
Certificated Supervisors' and Administrators' Salaries		1300	360,973.00	277,150.00	-23.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,619,314.00	1,086,436.00	-32.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	30,741.00	38,108.00	24.0%
Classified Support Salaries		2200	254,777.00	233,287.00	-8.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	476,093.00	354,651.00	-25.5%
Other Classified Salaries		2900	24,261.00	36,775.00	51.6%
TOTAL, CLASSIFIED SALARIES			785,872.00	662,821.00	-15.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	299,775.00	355,891.00	18.7%
PERS		3201-3202	225,147.00	161,235.00	-28.4%
OASDI/Medicare/Alternative		3301-3302	95,122.00	68,269.00	-28.2%
Health and Welfare Benefits		3401-3402	307,064.00	175,215.00	-42.9%
Unemployment Insurance		3501-3502	1,288.00	977.00	-24.1%
Workers' Compensation		3601-3602	94,881.00	70,643.00	-25.5%
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			1,023,277.00	832,230.00	-18.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	161,387.00	16,161.00	-90.0%
Materials and Supplies		4300	671,145.00	892,616.00	33.0%
Noncapitalized Equipment		4400	251,248.00	26,859.00	-89.3%
TOTAL, BOOKS AND SUPPLIES			1,083,780.00	935,636.00	-13.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	26,351.00	10,705.00	-59.4%
Dues and Memberships		5300	8,857.00	4,516.00	-49.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	202,671.00	142,916.00	-29.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,966.00	1,435.00	-27.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,445.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	853,778.00	531,531.00	-37.7%
Communications		5900	32,906.00	24,069.00	-26.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,127,974.00	715,172.00	-36.6%
CAPITAL OUTLAY					
Land		6100	13,000.00	9,485.00	-27.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	407,766.00	296,964.00	-27.2%
Equipment		6400	63,554.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			484,320.00	306,449.00	-36.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	7,236,172.00	7,326,858.00	1.3%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,236,172.00	7,326,858.00	1.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	290,816.00	195,008.00	-32.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			290,816.00	195,008.00	-32.9%
TOTAL, EXPENDITURES			13,651,525.00	12,060,610.00	-11.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,508,771.00	1,508,771.00	0.0%
3) Other State Revenue		8300-8599	10,087,601.00	10,399,823.00	3.1%
4) Other Local Revenue		8600-8799	242,442.00	212,016.00	-12.5%
5) TOTAL, REVENUES			11,838,814.00	12,120,610.00	2.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,221,304.00	1,325,764.00	-40.3%
2) Instruction - Related Services	2000-2999		2,567,000.00	2,189,977.00	-14.7%
3) Pupil Services	3000-3999		453,414.00	322,537.00	-28.9%
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		290,816.00	195,008.00	-32.9%
8) Plant Services	8000-8999		882,819.00	700,466.00	-20.7%
9) Other Outgo	9000-9999	Except 7600-7699	7,236,172.00	7,326,858.00	1.3%
10) TOTAL, EXPENDITURES			13,651,525.00	12,060,610.00	-11.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,812,711.00)	60,000.00	-103.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,812,711.00)	60,000.00	-103.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,974,045.43	1,161,334.43	-61.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,974,045.43	1,161,334.43	-61.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,974,045.43	1,161,334.43	-61.0%
2) Ending Balance, June 30 (E + F1e)			1,161,334.43	1,221,334.43	5.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,059,502.11	1,059,502.11	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	101,832.66	161,832.66	58.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.34)	(0.34)	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6371	CalWORKs for ROCP or Adult Education	575,000.09	575,000.09
6391	Adult Education Program	484,501.74	484,501.74
9010	Other Restricted Local	.28	.28
Total, Restricted Balance		1,059,502.11	1,059,502.11

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,690,447.00	9,149,616.00	5.3%
3) Other State Revenue		8300-8599	6,196,967.00	5,660,529.00	-8.7%
4) Other Local Revenue		8600-8799	415,033.00	485,442.00	17.0%
5) TOTAL, REVENUES			15,302,447.00	15,295,587.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,625,427.00	6,045,203.00	7.5%
3) Employee Benefits		3000-3999	2,839,977.00	2,814,461.00	-0.9%
4) Books and Supplies		4000-4999	7,831,397.00	7,545,570.00	-3.6%
5) Services and Other Operating Expenditures		5000-5999	230,992.00	137,639.00	-40.4%
6) Capital Outlay		6000-6999	1,781,267.00	2,141,649.00	20.2%
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	490,730.00	616,662.00	25.7%
9) TOTAL, EXPENDITURES			18,799,790.00	19,301,184.00	2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,497,343.00)	(4,005,597.00)	14.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,497,343.00)	(4,005,597.00)	14.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,100,072.95	12,206,899.95	-28.6%
b) Audit Adjustments		9793	(1,395,830.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			15,704,242.95	12,206,899.95	-22.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,704,242.95	12,206,899.95	-22.3%
2) Ending Balance, June 30 (E + F1e)			12,206,899.95	8,201,302.95	-32.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,206,899.95	8,201,302.95	-32.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	8,690,447.00	9,149,616.00	5.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,690,447.00	9,149,616.00	5.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	6,196,967.00	5,660,529.00	-8.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,196,967.00	5,660,529.00	-8.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	265,000.00	221,542.00	-16.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	150,033.00	263,900.00	75.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			415,033.00	485,442.00	17.0%
TOTAL, REVENUES			15,302,447.00	15,295,587.00	0.0%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	4,620,804.00	4,919,661.00	6.5%
Classified Supervisors' and Administrators' Salaries		2300	494,475.00	578,891.00	17.1%
Clerical, Technical and Office Salaries		2400	510,148.00	546,651.00	7.2%
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			5,625,427.00	6,045,203.00	7.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	3,692.00	0.00	-100.0%
PERS		3201-3202	1,303,735.00	1,217,971.00	-6.6%
OASDI/Medicare/Alternative		3301-3302	456,430.00	427,838.00	-6.3%
Health and Welfare Benefits		3401-3402	793,175.00	922,753.00	16.3%
Unemployment Insurance		3501-3502	2,687.00	2,731.00	1.6%
Workers' Compensation		3601-3602	184,826.00	190,664.00	3.2%
OPEB, Allocated		3701-3702	95,432.00	52,504.00	-45.0%
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			2,839,977.00	2,814,461.00	-0.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	127,311.00	112,311.00	-11.8%
Noncapitalized Equipment		4400	48,521.00	48,521.00	0.0%
Food		4700	7,655,565.00	7,384,738.00	-3.5%
TOTAL, BOOKS AND SUPPLIES			7,831,397.00	7,545,570.00	-3.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,658.00	9,378.00	-12.0%
Dues and Memberships		5300	25,720.00	20,720.00	-19.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	113,310.00	109,217.00	-3.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	194,903.00	92,081.00	-52.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(524,921.00)	(393,787.00)	-25.0%
Professional/Consulting Services and Operating Expenditures		5800	406,287.00	294,519.00	-27.5%
Communications		5900	5,035.00	5,511.00	9.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			230,992.00	137,639.00	-40.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	635,200.00	235,200.00	-63.0%
Equipment		6400	896,067.00	1,656,449.00	84.9%
Equipment Replacement		6500	250,000.00	250,000.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,781,267.00	2,141,649.00	20.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	490,730.00	616,662.00	25.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			490,730.00	616,662.00	25.7%
TOTAL, EXPENDITURES			18,799,790.00	19,301,184.00	2.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,690,447.00	9,149,616.00	5.3%
3) Other State Revenue		8300-8599	6,196,967.00	5,660,529.00	-8.7%
4) Other Local Revenue		8600-8799	415,033.00	485,442.00	17.0%
5) TOTAL, REVENUES			15,302,447.00	15,295,587.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		17,379,912.00	18,295,424.00	5.3%
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		490,730.00	616,662.00	25.7%
8) Plant Services	8000-8999		929,148.00	389,098.00	-58.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			18,799,790.00	19,301,184.00	2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,497,343.00)	(4,005,597.00)	14.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,497,343.00)	(4,005,597.00)	14.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,100,072.95	12,206,899.95	-28.6%
b) Audit Adjustments		9793	(1,395,830.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			15,704,242.95	12,206,899.95	-22.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,704,242.95	12,206,899.95	-22.3%
2) Ending Balance, June 30 (E + F1e)			12,206,899.95	8,201,302.95	-32.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,206,899.95	8,201,302.95	-32.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	9,679,667.72	5,696,372.72
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,928,412.58	1,906,110.58
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	598,819.65	598,819.65
Total, Restricted Balance		12,206,899.95	8,201,302.95

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000,002.00	3,000,000.00	50.0%
5) TOTAL, REVENUES			2,000,002.00	3,000,000.00	50.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	65,807.00	70,521.00	7.2%
3) Employee Benefits		3000-3999	36,706.00	38,115.00	3.8%
4) Books and Supplies		4000-4999	82,985.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	663,546.00	8,000.00	-98.8%
6) Capital Outlay		6000-6999	48,433,745.00	23,149,540.00	-52.2%
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			49,282,789.00	23,266,176.00	-52.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(47,282,787.00)	(20,266,176.00)	-57.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	52,230,000.00	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			52,230,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,947,213.00	(20,266,176.00)	-509.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,552,214.64	51,499,427.64	10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,552,214.64	51,499,427.64	10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,552,214.64	51,499,427.64	10.6%
2) Ending Balance, June 30 (E + F1e)			51,499,427.64	31,233,251.64	-39.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	51,499,427.64	31,233,251.64	-39.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,750,002.00	3,000,000.00	71.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	250,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000,002.00	3,000,000.00	50.0%
TOTAL, REVENUES			2,000,002.00	3,000,000.00	50.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	65,807.00	70,521.00	7.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			65,807.00	70,521.00	7.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	17,725.00	18,618.00	5.0%
OASDI/Medicare/Alternative		3301-3302	5,034.00	5,395.00	7.2%
Health and Welfare Benefits		3401-3402	11,600.00	11,600.00	0.0%
Unemployment Insurance		3501-3502	33.00	35.00	6.1%
Workers' Compensation		3601-3602	2,314.00	2,467.00	6.6%
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			36,706.00	38,115.00	3.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	63,075.00	0.00	-100.0%
Noncapitalized Equipment		4400	19,910.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			82,985.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	129,711.00	0.00	-100.0%
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	533,835.00	8,000.00	-98.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			663,546.00	8,000.00	-98.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	47,479,381.00	22,749,540.00	-52.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	954,364.00	400,000.00	-58.1%
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			48,433,745.00	23,149,540.00	-52.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			49,282,789.00	23,266,176.00	-52.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	52,230,000.00	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			52,230,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			52,230,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000,002.00	3,000,000.00	50.0%
5) TOTAL, REVENUES			2,000,002.00	3,000,000.00	50.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		49,153,078.00	23,266,176.00	-52.7%
9) Other Outgo	9000-9999	Except 7600-7699	129,711.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			49,282,789.00	23,266,176.00	-52.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(47,282,787.00)	(20,266,176.00)	-57.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	52,230,000.00	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			52,230,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,947,213.00	(20,266,176.00)	-509.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,552,214.64	51,499,427.64	10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,552,214.64	51,499,427.64	10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,552,214.64	51,499,427.64	10.6%
2) Ending Balance, June 30 (E + F1e)			51,499,427.64	31,233,251.64	-39.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	51,499,427.64	31,233,251.64	-39.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,404,000.00	1,405,000.00	0.1%
5) TOTAL, REVENUES			1,404,000.00	1,405,000.00	0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,000.00	5,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	733,404.00	315,000.00	-57.0%
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			738,404.00	320,000.00	-56.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			665,596.00	1,085,000.00	63.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	28,500.00	30,000.00	5.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(28,500.00)	(30,000.00)	5.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			637,096.00	1,055,000.00	65.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,737,218.83	16,374,314.83	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,737,218.83	16,374,314.83	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,737,218.83	16,374,314.83	4.0%
2) Ending Balance, June 30 (E + F1e)			16,374,314.83	17,429,314.83	6.4%
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	11,836,892.60	12,891,892.60	8.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,537,422.23	4,537,422.23	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	400,000.00	400,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,004,000.00	1,005,000.00	0.1%
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			1,404,000.00	1,405,000.00	0.1%
TOTAL, REVENUES			1,404,000.00	1,405,000.00	0.1%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,000.00	5,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,000.00	5,000.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	733,404.00	315,000.00	-57.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			733,404.00	315,000.00	-57.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			738,404.00	320,000.00	-56.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	28,500.00	30,000.00	5.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			28,500.00	30,000.00	5.3%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(28,500.00)	(30,000.00)	5.3%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,404,000.00	1,405,000.00	0.1%
5) TOTAL, REVENUES			1,404,000.00	1,405,000.00	0.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		738,404.00	320,000.00	-56.7%
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			738,404.00	320,000.00	-56.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			665,596.00	1,085,000.00	63.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	28,500.00	30,000.00	5.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(28,500.00)	(30,000.00)	5.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			637,096.00	1,055,000.00	65.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,737,218.83	16,374,314.83	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,737,218.83	16,374,314.83	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,737,218.83	16,374,314.83	4.0%
2) Ending Balance, June 30 (E + F1e)			16,374,314.83	17,429,314.83	6.4%
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	11,836,892.60	12,891,892.60	8.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,537,422.23	4,537,422.23	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	11,836,892.60	12,891,892.60
Total, Restricted Balance		11,836,892.60	12,891,892.60

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,845,074.00	5,487,523.00	-6.1%
5) TOTAL, REVENUES			5,845,074.00	5,487,523.00	-6.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	21,819.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	623,163.00	0.00	-100.0%
6) Capital Outlay		6000-6999	13,414,293.00	6,704,460.00	-50.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,000,000.00	7,500,000.00	50.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,059,275.00	14,204,460.00	-25.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,214,201.00)	(8,716,937.00)	-34.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	28,820,298.00	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			28,820,298.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,606,097.00	(8,716,937.00)	-155.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,039,857.24	56,657,527.33	38.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,039,857.24	56,657,527.33	38.1%
d) Other Restatements		9795	11,573.09	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,051,430.33	56,657,527.33	38.0%
2) Ending Balance, June 30 (E + F1e)			56,657,527.33	47,940,590.33	-15.4%
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	53,532,955.95	46,828,495.95	-12.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,124,571.38	3,624,571.38	16.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(2,512,477.00)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	5,323,500.00	4,987,523.00	-6.3%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	361,574.00	500,000.00	38.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	160,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,845,074.00	5,487,523.00	-6.1%
TOTAL, REVENUES			5,845,074.00	5,487,523.00	-6.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,610.00	0.00	-100.0%
Noncapitalized Equipment		4400	16,209.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			21,819.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,840.00	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	617,323.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			623,163.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	8,386,785.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	4,859,827.00	6,704,460.00	38.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	167,681.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			13,414,293.00	6,704,460.00	-50.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	3,000,000.00	4,500,000.00	50.0%
Other Debt Service - Principal		7439	2,000,000.00	3,000,000.00	50.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,000,000.00	7,500,000.00	50.0%
TOTAL, EXPENDITURES			19,059,275.00	14,204,460.00	-25.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	24,795,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	4,025,298.00	0.00	-100.0%
(c) TOTAL, SOURCES			28,820,298.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			28,820,298.00	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,845,074.00	5,487,523.00	-6.1%
5) TOTAL, REVENUES			5,845,074.00	5,487,523.00	-6.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		13,559,834.00	6,704,460.00	-50.6%
9) Other Outgo	9000-9999	Except 7600-7699	5,499,441.00	7,500,000.00	36.4%
10) TOTAL, EXPENDITURES			19,059,275.00	14,204,460.00	-25.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(13,214,201.00)	(8,716,937.00)	-34.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	28,820,298.00	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			28,820,298.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,606,097.00	(8,716,937.00)	-155.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,039,857.24	56,657,527.33	38.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,039,857.24	56,657,527.33	38.1%
d) Other Restatements		9795	11,573.09	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,051,430.33	56,657,527.33	38.0%
2) Ending Balance, June 30 (E + F1e)			56,657,527.33	47,940,590.33	-15.4%
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	53,532,955.95	46,828,495.95	-12.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,124,571.38	3,624,571.38	16.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(2,512,477.00)	New

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
7710	State School Facilities Projects	33,344.95	33,344.95
9010	Other Restricted Local	53,499,611.00	46,795,151.00
Total, Restricted Balance		53,532,955.95	46,828,495.95

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,699,080.00	1,530,000.00	-43.3%
5) TOTAL, REVENUES			2,699,080.00	1,530,000.00	-43.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	780,886.00	690,311.00	-11.6%
3) Employee Benefits		3000-3999	405,939.00	378,629.00	-6.7%
4) Books and Supplies		4000-4999	124,840.00	112,000.00	-10.3%
5) Services and Other Operating Expenses		5000-5999	137,619.00	135,000.00	-1.9%
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			1,449,284.00	1,315,940.00	-9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,249,796.00	214,060.00	-82.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	216,995.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(216,995.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,032,801.00	214,060.00	-79.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,724,361.13	6,757,162.13	18.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,724,361.13	6,757,162.13	18.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,724,361.13	6,757,162.13	18.0%
2) Ending Net Position, June 30 (E + F1e)			6,757,162.13	6,971,222.13	3.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	6,757,162.13	6,971,222.13	3.2%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	150,006.00	175,000.00	16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,549,074.00	1,355,000.00	-46.8%
TOTAL, OTHER LOCAL REVENUE			2,699,080.00	1,530,000.00	-43.3%
TOTAL, REVENUES			2,699,080.00	1,530,000.00	-43.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Instructional Salaries		2100	780,886.00	690,311.00	-11.6%
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			780,886.00	690,311.00	-11.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	190,992.00	178,537.00	-6.5%
OASDI/Medicare/Alternative		3301-3302	73,540.00	52,996.00	-27.9%
Health and Welfare Benefits		3401-3402	103,393.00	115,440.00	11.7%
Unemployment Insurance		3501-3502	388.00	344.00	-11.3%
Workers' Compensation		3601-3602	26,477.00	24,155.00	-8.8%
OPEB, Allocated		3701-3702	11,149.00	7,157.00	-35.8%
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			405,939.00	378,629.00	-6.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	3,000.00	0.00	-100.0%
Materials and Supplies		4300	116,340.00	112,000.00	-3.7%
Noncapitalized Equipment		4400	5,500.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			124,840.00	112,000.00	-10.3%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,450.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	764.00	0.00	-100.0%
Professional/Consulting Services and					
Operating Expenditures		5800	134,405.00	135,000.00	0.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			137,619.00	135,000.00	-1.9%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			1,449,284.00	1,315,940.00	-9.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	216,995.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			216,995.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(216,995.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,699,080.00	1,530,000.00	-43.3%
5) TOTAL, REVENUES			2,699,080.00	1,530,000.00	-43.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,449,284.00	1,315,940.00	-9.2%
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			1,449,284.00	1,315,940.00	-9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,249,796.00	214,060.00	-82.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	216,995.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(216,995.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,032,801.00	214,060.00	-79.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,724,361.13	6,757,162.13	18.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,724,361.13	6,757,162.13	18.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,724,361.13	6,757,162.13	18.0%
2) Ending Net Position, June 30 (E + F1e)			6,757,162.13	6,971,222.13	3.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	6,757,162.13	6,971,222.13	3.2%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	6,757,162.13	6,971,222.13
Total, Restricted Net Position		6,757,162.13	6,971,222.13

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,717,597.00	8,308,316.00	7.7%
5) TOTAL, REVENUES			7,717,597.00	8,308,316.00	7.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	7,622,868.00	8,263,316.00	8.4%
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			7,622,868.00	8,263,316.00	8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			94,729.00	45,000.00	-52.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	119,558.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			119,558.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			214,287.00	45,000.00	-79.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,263,124.17	2,477,411.17	9.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,263,124.17	2,477,411.17	9.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,263,124.17	2,477,411.17	9.5%
2) Ending Net Position, June 30 (E + F1e)			2,477,411.17	2,522,411.17	1.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	2,477,411.17	2,522,411.17	1.8%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	60,172.00	45,000.00	-25.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	7,657,425.00	8,263,316.00	7.9%
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			7,717,597.00	8,308,316.00	7.7%
TOTAL, REVENUES			7,717,597.00	8,308,316.00	7.7%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5499	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800-5899	7,622,868.00	8,263,316.00	8.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			7,622,868.00	8,263,316.00	8.4%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			7,622,868.00	8,263,316.00	8.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	119,558.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			119,558.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
(a - b + c - d + e)			119,558.00	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,717,597.00	8,308,316.00	7.7%
5) TOTAL, REVENUES			7,717,597.00	8,308,316.00	7.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		7,622,868.00	8,263,316.00	8.4%
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			7,622,868.00	8,263,316.00	8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			94,729.00	45,000.00	-52.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	119,558.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			119,558.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			214,287.00	45,000.00	-79.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,263,124.17	2,477,411.17	9.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,263,124.17	2,477,411.17	9.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,263,124.17	2,477,411.17	9.5%
2) Ending Net Position, June 30 (E + F1e)			2,477,411.17	2,522,411.17	1.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	2,477,411.17	2,522,411.17	1.8%

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

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:

Keenan PIPS Program

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

Signature (Original signature required)



Signature of Clerk/Secretary of the Governing Board

Martha Alvarado

Printed Name

06/25/2026

Date of Meeting (Format: MM/DD/YYYY)

Board Clerk

Title

For additional information on this certification, please contact:

Ana Machado

Name

anamachado@vistausd.org

Email

Exec Director, Fiscal Services

Title

760-726-2170 x. 92602

Telephone

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	16,499.24	16,499.24	16,989.43	16,111.26	16,111.26	16,725.11
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	16,499.24	16,499.24	16,989.43	16,111.26	16,111.26	16,725.11
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	35.52	35.52	35.52	34.60	34.60	34.60
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	35.52	35.52	35.52	34.60	34.60	34.60
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	16,534.76	16,534.76	17,024.95	16,145.86	16,145.86	16,759.71
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Budget, July 1
2025-26 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	136,929,829.46	301	1,009.00	303	136,928,820.46	305	0.00		307	136,928,820.46	309
2000 - Classified Salaries	55,974,933.00	311	800.00	313	55,974,133.00	315	5,082,368.00		317	50,891,765.00	319
3000 - Employee Benefits	97,213,535.00	321	1,804,833.00	323	95,408,702.00	325	2,755,352.00		327	92,653,350.00	329
4000 - Books, Supplies Equip Replace. (6500)	23,321,805.00	331	57,332.00	333	23,264,473.00	335	3,560,945.00		337	19,703,528.00	339
5000 - Services . . . & 7300 - Indirect Costs	56,076,564.13	341	162,804.00	343	55,913,760.13	345	16,594,852.92		347	39,318,907.21	349
TOTAL					367,489,888.59	365			TOTAL	339,496,370.67	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	393
10. Other Benefits (EC 22310).	3901 & 3902	395
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		189,973,092.00
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		16,751.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		
14. TOTAL SALARIES AND BENEFITS.		189,956,341.00
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		55.95%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	55.95%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	339,496,370.67	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

**Budget, July 1
2026-27 Budget
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation**

37 68452 0000000
Form CEB
H8B4F1HZ1D(2026-27)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	141,949,926.00	301	0.00	303	141,949,926.00	305	0.00		307	141,949,926.00	309
2000 - Classified Salaries	59,168,534.00	311	0.00	313	59,168,534.00	315	5,149,664.00		317	54,018,870.00	319
3000 - Employee Benefits	100,863,677.00	321	1,903,308.00	323	98,960,369.00	325	2,716,517.00		327	96,243,852.00	329
4000 - Books, Supplies Equip Replace. (6500)	14,193,968.00	331	0.00	333	14,193,968.00	335	3,205,111.00		337	10,988,857.00	339
5000 - Services . . & 7300 - Indirect Costs	48,776,383.00	341	13,603.00	343	48,762,780.00	345	11,699,824.00		347	37,062,956.00	349
TOTAL					363,035,577.00	365	TOTAL			340,264,461.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	110,849,461.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	20,987,124.00	380
3. STRS.	3101 & 3102	33,106,773.00	382
4. PERS.	3201 & 3202	6,134,027.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	3,470,074.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	16,152,347.00	385
7. Unemployment Insurance.	3501 & 3502	75,409.00	390
8. Workers' Compensation Insurance.	3601 & 3602	4,735,122.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	2,989,780.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	198,500,117.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	3,884.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	198,496,233.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	58.34%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	58.34%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	340,264,461.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	374,746,117.32
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	13,470,221.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	108,474.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	2,703,022.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	135,636.00
6. All Other Financing Uses	All	9100	7699	0.00
7. Nonagency		9200	7651	
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	26,912.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	34,593.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
D. Plus additional MOE expenditures:				3,008,637.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	3,497,376.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				361,764,635.32
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				16,534.76
B. Expenditures per ADA (Line I.E divided by Line II.A)				21,879.04
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		336,593,232.86		19,960.16
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)		0.00		0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)		336,593,232.86		19,960.16
B. Required effort (Line A.2 times 90%)		302,933,909.57		17,964.14
C. Current year expenditures (Line I.E and Line II.B)		361,764,635.32		21,879.04
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00		0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met		

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 10,430,365.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 277,908,500.80

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.75%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 13,837,567.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 4,789,166.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	113,346.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,074,771.45
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	19,814,850.45
9. Carry-Forward Adjustment (Part IV, Line F)	1,711,829.82
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	21,526,680.28
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	227,545,230.89
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	41,878,289.25
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	31,727,545.06
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,791,252.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	108,474.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,221,158.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	904,914.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	27,585,800.67
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,596,717.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	8,872,261.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	349,231,641.87
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.67%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.16%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	19,814,850.45
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	1,663,490.30
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.66%) times Part III, Line B19); zero if negative	1,711,829.82
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.66%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.66%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	1,711,829.82
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	1,711,829.82

Approved
indirect cost
rate: 5.66%

Highest rate
used in any
program: 5.66%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	17,802,442.00	1,006,356.00	5.65%
01	3010	5,389,042.00	305,019.00	5.66%
01	3182	513,581.00	29,069.00	5.66%
01	3310	4,828,409.00	273,287.00	5.66%
01	3311	78,440.00	4,439.00	5.66%
01	3315	148,579.00	8,409.00	5.66%
01	3345	2,902.00	164.00	5.65%
01	3550	122,461.00	6,123.00	5.00%
01	4035	486,069.00	26,845.00	5.52%
01	4127	406,543.00	23,007.00	5.66%
01	4201	48,362.00	2,500.00	5.17%
01	4203	461,895.00	25,785.00	5.58%
01	6053	334,588.00	18,937.00	5.66%
01	6054	1,142,430.00	64,661.00	5.66%
01	6211	269,734.00	14,619.00	5.42%
01	6266	2,278,535.00	128,965.00	5.66%
01	6332	4,030,561.00	228,128.00	5.66%
01	6383	36,496.00	1,693.00	4.64%
01	6387	603,453.00	31,696.00	5.25%
01	6520	330,939.00	18,731.00	5.66%
01	6546	1,265,282.00	71,614.00	5.66%
01	6547	773,010.00	42,822.00	5.54%
01	6762	4,755,646.73	266,121.00	5.60%
01	7399	545,485.00	30,868.00	5.66%
01	7435	6,541,749.00	370,262.00	5.66%
01	9010	7,789,525.00	376,612.00	4.83%
11	3410	249,940.00	14,147.00	5.66%
11	6371	57,162.00	2,678.00	4.68%
11	6391	4,101,578.00	224,641.00	5.48%
13	5310	8,354,143.72	461,405.00	5.52%
13	5320	518,117.28	29,325.00	5.66%

Budget, July 1
2025-26 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,220,037.83		3,015,431.37	4,235,469.20
2. State Lottery Revenue	8560	3,364,084.00		1,321,310.00	4,685,394.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	(1,220,038.00)	1,220,038.00		0.00
7. Total Available (Sum Lines A1 through A6)		3,364,083.83	1,220,038.00	4,336,741.37	8,920,863.20
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00	983,107.00	0.00	983,107.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00	236,931.00	0.00	236,931.00
4. Books and Supplies	4000-4999	0.00		2,235,154.00	2,235,154.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			3,691.00	3,691.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			400,637.00	400,637.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		0.00	1,220,038.00	2,639,482.00	3,859,520.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	3,364,083.83	0.00	1,697,259.37	5,061,343.20
D. COMMENTS:					
The district adopted curricula include online subscriptions.					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Vista Unified (68452) - 26-27 Adopted Budget				
26-27 Adopted Budget				
	2025-26	2026-27	2027-28	2028-29
General Assumptions				
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	17,659	17,265	16,782	16,312
Unduplicated Pupil Count (UPC)	11,894	11,483	11,161	10,849
Unduplicated Pupil Percentage (UPP)	66.71%	67.52%	66.80%	66.51%
Current Year LCFF Average Daily Attendance (ADA)	16,534.76	16,145.86	15,683.64	15,258.86
Funded LCFF ADA	17,024.95	16,759.71	16,343.73	15,945.37
LCFF ADA Funding Method	3PY Average	3PY Average	3PY Average	3PY Average
Current Year Necessary Small School (NSS) ADA	-	-	-	-
Funded NSS ADA	-	-	-	-
LCFF Entitlement Summary				
Base Grant	\$188,190,577	\$193,067,363	\$194,396,646	\$195,490,198
Grade Span Adjustment	7,569,157	7,813,269	7,875,402	7,930,207
<i>Adjusted Base Grant</i>	<i>\$195,759,734</i>	<i>\$200,880,632</i>	<i>\$202,272,048</i>	<i>\$203,420,405</i>
Supplemental Grant	26,118,263	27,126,920	27,023,545	27,058,982
Concentration Grant	14,900,252	16,347,665	15,514,266	15,218,897
Total Base, Supplemental and Concentration Grant	\$236,778,249	\$244,355,217	\$244,809,859	\$245,698,284
Allowance: Necessary Small School	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	2,807,523	2,807,523	2,807,523	2,807,523
Add-on: Home-to-School Transportation	1,683,654	1,731,975	1,789,130	1,844,414
Add-on: Small School District Bus Replacement Program	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-
Add-on: Transitional Kindergarten	3,642,677	3,447,358	3,276,103	3,107,115
Total Allowance and Add-On Amounts	\$8,133,854	\$7,986,856	\$7,872,756	\$7,759,052
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$244,912,103	\$252,342,073	\$252,682,615	\$253,457,336
Miscellaneous Adjustments	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 244,912,103	\$ 252,342,073	\$ 252,682,615	\$ 253,457,336
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 14,385	\$ 15,056	\$ 15,461	\$ 15,895
Additional State Aid	-	-	-	-
Total LCFF Entitlement with Additional State Aid	244,912,103	252,342,073	252,682,615	253,457,336
LCFF Sources Summary				
Funding Source Summary				
Local Revenue and In-Lieu of Property Taxes (<i>net for school districts</i>)	\$ 96,519,588	\$ 99,240,368	\$ 101,822,575	\$ 104,494,745
Education Protection Account Entitlement (<i>includes \$200/minimum per ADA</i>)	\$ 29,509,283	\$ 28,385,627	\$ 26,742,931	\$ 24,812,965
Net State Aid (<i>excludes Additional State Aid</i>)	\$ 118,883,232	\$ 124,716,078	\$ 124,117,109	\$ 124,149,626
Additional State Aid	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 244,912,103	\$ 252,342,073	\$ 252,682,615	\$ 253,457,336
Funding Source by Resource-Object				
State Aid (Resource Code 0000, Object Code 8011)	\$ 118,883,232	\$ 124,716,078	\$ 124,117,109	\$ 124,149,626
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	\$ 29,509,283	\$ 28,385,627	\$ 26,742,931	\$ 24,812,965
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	\$ 170,435	\$ -	\$ -	\$ -
Property Taxes (Object 8021 to 8089)	\$ 114,484,529	\$ 117,919,065	\$ 121,456,637	\$ 125,100,336
% Change	4.8683%	3.0000%	3.0000%	3.0000%
In-Lieu of Property Taxes (Object Code 8096)	(17,964,941)	(18,678,697)	(19,634,062)	(20,605,591)
Entitlement and Source Reconciliation				
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Total LCFF Entitlement	\$ 244,912,103	\$ 252,342,073	\$ 252,682,615	\$ 253,457,336
Additional State Aid	\$ -	\$ -	\$ -	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 244,912,103	\$ 252,342,073	\$ 252,682,615	\$ 253,457,336
LCAP Percentage to Increase or Improve Services Calculation				
Base Grant (<i>Excludes add-ons for TIIG & Transportation</i>)	\$ 199,402,411	\$ 204,327,990	\$ 205,548,151	\$ 206,527,520
Supplemental and Concentration Grant funding in the LCAP year	\$ 41,018,515	\$ 43,474,585	\$ 42,537,811	\$ 42,277,879
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ 3,438,520	\$ 3,772,538	\$ 3,580,216	\$ 3,512,053
Percentage to Increase or Improve Services	20.57%	21.28%	20.69%	20.47%

FCMAT
FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

Vista Unified
Multi-Year Projections Summary Report
2026-27 Adopted Budget

DESCRIPTION		OBJECT CODE	FY 2026-27			FY 2027-28			FY 2028-29		
			Current (Base Year)			First Projected Year			Second Projected Year		
			Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
A	Beginning Balance as of July 1		\$42,285,254	\$46,322,891	\$88,608,145	\$30,480,789	\$40,917,425	\$71,398,214	\$22,488,641	\$26,928,481	\$49,417,122
B	Revenues										
1	Revenue Limit Sources	8010-8099	252,342,073	1,836,968	254,179,041	252,682,615	1,897,588	254,580,203	253,457,336	1,955,654	255,412,990
2	Federal Revenues	8100-8299	80,000	14,718,379	14,798,379	80,000	14,295,672	14,375,672	80,000	13,910,648	13,990,648
3	Other State Revenues	8300-8599	6,876,252	51,766,691	58,642,943	6,449,238	40,786,018	47,235,256	6,277,520	41,101,187	47,378,707
4	Other Local Revenues	8600-8799	4,980,806	19,887,989	24,868,795	5,254,156	20,340,617	25,594,772	5,553,937	20,774,036	26,327,973
5	Total Revenues		264,279,131	88,210,027	352,489,158	264,466,008	77,319,895	341,785,903	265,368,793	77,741,525	343,110,318
Beginning Balance & Revenue (A+B5)			\$306,564,385	\$134,532,918	\$441,097,303	\$294,946,797	\$118,237,320	\$413,184,117	\$287,857,434	\$104,670,006	\$392,527,440
C	Expenditures										
1	Certificated Salaries	1000-1999	97,226,992	44,722,934	141,949,926	95,713,577	45,126,487	140,840,063	96,432,347	45,006,266	141,438,613
2	Classified Salaries	2000-2999	32,496,497	26,672,037	59,168,534	32,908,259	27,168,259	60,076,518	34,674,116	27,991,107	62,665,223
3	Employee Benefits	3000-3999	56,413,985	44,449,692	100,863,677	56,437,730	45,116,097	101,553,827	57,817,831	45,798,477	103,616,308
4	Books & Supplies	4000-4999	6,964,370	7,227,002	14,191,372	6,325,035	6,816,826	13,141,862	6,003,914	6,749,148	12,753,062
5	Services, Other Operating Exp	5000-5999	17,501,721	32,086,332	49,588,053	17,002,378	27,808,364	44,810,742	17,232,186	28,560,317	45,792,503
6	Capital Outlay	6000-6999	1,481,347	1,151,730	2,633,077	778,742	1,188,355	1,967,097	450,236	1,221,154	1,671,389
7	Other Outgo - exclude Direct Sup.	7100-7299	0	2,146,120	2,146,120	0	2,214,367	2,214,367	0	2,275,483	2,275,483
8	Debt Service	7400-7499	0	0	0	0	0	0	0	0	0
9	Direct Support/Indirect Costs	7300-7399	(2,295,736)	1,484,066	(811,670)	(2,368,740)	1,531,259	(837,481)	(2,434,118)	1,573,522	(860,596)
10	CSR Reduction (for info only)	1000-7999							0	0	
11	Projected Budget Reduction		0	0	0	0	0	0	0	0	0
12	Total Expenditures:		\$209,789,176	\$159,939,913	\$369,729,089	\$206,796,981	\$156,970,014	\$363,766,995	\$210,176,512	\$159,175,474	\$369,351,986
D	Interfund Xfers/Other Sources										
1	Transfers In	8910-8929	30,000	0	30,000	0	0	0	0	0	0
2	Transfers Out	7610-7629	0	0	0	0	0	0	0	0	0
3	Sources	8930-8979	0	0	0	0	0	0	0	0	0
4	Uses	7630-7699	0	0	0	0	0	0	0	0	0
5	Contributions	8980-8999	(66,324,420)	66,324,420	0	(65,661,176)	65,661,176	0	(65,529,853)	65,529,853	0
E	Net Increase (Decrease) in Fund Balance		(\$11,804,465)	(\$5,405,466)	(\$17,209,931)	(\$7,992,148)	(\$13,988,944)	(\$21,981,092)	(\$10,337,572)	(\$15,904,096)	(\$26,241,668)
F	Ending Balance		\$30,480,789	\$40,917,425	\$71,398,214	\$22,488,641	\$26,928,481	\$49,417,122	\$12,151,069	\$11,024,385	\$23,175,454
1	Revolving Cash	9711	250,000	0	250,000	250,000	0	250,000	250,000	0	250,000
2	Other Reserves	97xx	96,000	0	96,000	96,000	0	96,000	96,000	0	96,000
3	Restricted	9740	0	40,917,425	40,917,425	0	26,928,481	26,928,481	0	11,024,385	11,024,385
4	Stabilization Arrangements	9750	0	0	0	0	0	0	0	0	0
5	Other Commitments	9760	3,081,150	0	3,081,150	3,081,150	0	3,081,150	0	0	0
6	Assigned - Other Assignments	9780	0	0	0	0	0	0	0	0	0
7	Reserve for Economic Uncertainties	9789	18,486,454	0	18,486,454	18,188,350	0	18,188,350	11,080,560	0	11,080,560
8	Unassigned/unappropriated Amount	9790	8,567,185	0	8,567,185	873,141	0	873,141	724,510	0	724,510
G	Components of Ending Fund Balance Total		\$30,480,789	\$40,917,425	\$71,398,214	\$22,488,641	\$26,928,481	\$49,417,122	\$12,151,069	\$11,024,385	\$23,175,454
5% Calculated Reserve, or \$50,000 (greater of the two)											
Reserve Percentage Level for this district:			5.00%			Total Reserves	5% Calculated	Difference*			
FY 2026-27 ADA Input Sheet (District):			16,145.86	FY 2026-27 Bud		\$18,486,454	\$18,486,454	\$0			
				FY 2027-28 Proj		\$18,188,350	\$18,188,350	\$0			
				FY 2028-29 Proj		\$11,080,560	\$18,467,599	(\$7,387,040)			
FY 2027-28 Unappropriated Amount is:			Positive								
FY 2028-29 Unappropriated Amount is:			Positive								

Multi-Year Projection Assumptions Sheet
2026-27 Adopted Budget

Vista Unified

DESCRIPTION	Data in shaded areas noted for information only			
	SDCOE	FY 2026-27	FY 2027-28	FY 2028-29
	Assumptions	(Base Year)	(Project YR 1)	(Project YR 2)
COLA - LCFF	Informational	4.31%	3.30%	3.09%
COLA - DOF Statutory	Informational	2.87%	3.30%	3.09%
COLA - SSC Estimated Planning	Informational	2.87%	3.30%	3.09%
COLA - Other Revenues Sources (8091, 8311, 8590, 8792)	(Dist Input-Used In Calc)			
California Consumer Price Index - (SSC Dartboard)	Used In Calc	3.76%	3.18%	2.76%
Lottery Per ADA (SSC Dartboard)	Unrestricted	\$190	\$190	\$190
	Restricted	\$82	\$82	\$82
Interest Rate Treasuries	Informational	4.60%	4.30%	4.30%
Property Taxes (% increase)	(District Input)	3.00%	3.00%	3.00%
Projected Budget Reduction (enter amt. as negative to show a reduction as part of the expenditures)	Unrestricted			
	Restricted			
State Aid 8011 (LCFF Calculator)	(District Input)		\$ 124,117,109	\$ 124,149,626
EPA 8012 (LCFF Calculator)	(District Input)		\$ 26,742,931	\$ 24,812,965
Average Daily Attendance (ADA) Projections	(District Input)	16,145.86	15,683.64	15,258.86
	% Change		-2.86%	-2.71%
Salary Step & Column Percent Increases:				
Teachers 1100	(District Input)		1.70%	1.70%
Certificated Pupil Support 1200	(District Input)		1.70%	1.70%
Certificated Supervisor & Admin 1300	(District Input)		1.70%	1.70%
Other Certificated 1900	(District Input)		1.70%	1.70%
Instructional Aides 2100	(District Input)		1.70%	1.70%
Classified Support 2200	(District Input)		1.70%	1.70%
Classified Supervisor & Admin 2300	(District Input)		1.70%	1.70%
Clerical, Technical, & Office Staff 2400	(District Input)		1.70%	1.70%
Other Classified 2900	(District Input)		1.70%	1.70%
Mgmt, Cert, & Classified Contract Increases:				
Management Increases	(District Input)		1.60%	1.60%
Certificated Increases	(District Input)		1.60%	1.60%
Classified Increases	(District Input)		1.60%	1.60%
Benefits:				
STRS 3100-3102		19.10%	19.10%	19.10%
PERS 3200-3202		26.40%	26.40%	26.90%
Health & Welfare Increase (% increase) 3400-3402	(District Input)	0.00%	3.00%	3.00%
State Unemployment 3500-3502		0.05%	0.05%	0.05%
Workers' Comp (% increase) 3600-3602	(District Input)	0.00%	1.43%	1.45%
OPEB Allocated Costs (% increase) **3711-3712	(District Input)	0.00%	5.00%	5.00%
OPEB Active Employee Costs (% increase) 3751-3752	(District Input)	0.00%	5.00%	5.00%
		Unrestricted	Restricted	Combined
FY 2026-27 General Fund Beginning Balances (District Input)		\$ 42,285,254	\$ 46,322,891	\$ 88,608,145

Note: The SDCOE recommended assumptions are just that, assumptions. Please forecast accordingly to your district's size and financial picture.

*Use Adjustment Column on Revenue_Expense Detail tab to reconcile LCFF MYP amounts to LCFF Calculator amounts

**Roll up to 3701 and 3702

VISTA UNIFIED

2025-26 CASHFLOW

UPDATE DATE	ACTUALS TO MONTH OF:	LEAID	BUSINESS UNIT	BUSINESS ADVISOR
6/15/2026	MAY	68452	05100	A. Wilmot

DocuSigned by:
Ana Machado
681374214B04448...

District's authorizing signature

3,961,403
0.750000095

														JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	ESTIMATED ACTUALS 2025-26
CHART BEGINNING BALANCE:														\$ 96,343,290	\$ 87,025,857	\$ 71,750,798	\$ 71,391,983	\$ 69,722,507	\$ 68,716,475	\$ 92,219,302	\$ 100,206,008	\$ 93,036,682	\$ 86,028,928	\$ 107,786,936	\$ 96,845,990		

LCFF SOURCES																		
1.1	S	8011		LCFF	\$ 6,076,962	\$ 6,076,962	\$ 10,938,532	\$ 10,938,532	\$ 10,938,532	\$ 10,938,532	\$ 10,497,324	\$ 10,497,324	\$ 10,497,324	\$ 10,448,792	\$ 10,095,884	\$ 118,883,232	\$ 118,883,232	
1.2	S	8021-8046		Property Taxes	\$ 528,763	\$ 1,416,927	\$ 1,289,272	\$ 842,686	\$ 9,940,710	\$ 28,297,675	\$ 14,250,463	\$ 3,138,485	\$ 1,757,962	\$ 33,634,712	\$ 3,060,790	\$ 5,865,366	\$ 104,023,809	\$ 104,023,809
1.3	S	8012		EPA	\$ -	\$ -	\$ 9,608,932	\$ -	\$ -	\$ 9,608,932	\$ (200,878)	\$ -	\$ 4,307,656	\$ -	\$ 200,878	\$ 5,983,763	\$ 29,509,283	\$ 29,509,283
1.4	S	8047		RDA Residual Balance & CRD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,584,966	\$ -	\$ -	\$ -	\$ -	\$ 5,023,107	\$ 9,608,073	\$ 10,046,213
1.5	S	8096		Charter In Lieu Taxes	\$ -	\$ -	\$ (3,078,449)	\$ (1,404,373)	\$ (1,404,373)	\$ (1,404,373)	\$ (1,404,373)	\$ (1,241,209)	\$ (1,970,017)	\$ (995,275)	\$ (1,146,482)	\$ (3,916,017)	\$ (17,964,941)	\$ (17,964,941)
1.6	S	8097		Special Education - Prop Tax Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,185	\$ 730,136	\$ -	\$ 1,106,832	\$ 1,838,153	\$ 1,838,153
1.7	A	Multiple		Other Revenue Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,111	\$ -	\$ (105,227)	\$ (24,884)	\$ -	\$ -
8000-8099					TOTAL LCFF SOURCES	\$ 6,605,725	\$ 7,493,889	\$ 18,758,287	\$ 10,376,844	\$ 19,474,869	\$ 47,440,766	\$ 28,168,710	\$ 12,394,600	\$ 14,724,221	\$ 43,866,897	\$ 12,458,751	\$ 24,134,050	\$ 245,897,609
																		\$ 246,335,749

FEDERAL REVENUE																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
2.1	A	8110		Impact Aid	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

OTHER STATE REVENUE																						
3.1	S	8311-8319	6500&6510	PA Sp. Ed. (SELPA Administrator & Infant)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (457,913)	\$ -	\$ (81,058)	\$ (538,971)	\$ (696,563)		
3.2	M	8311-8319		PA Recomputations CY & PY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
3.3	S	8550		Mandate Block	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 858,087	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 858,087	\$ 858,087		
3.4	S	8560		Lottery	\$ -	\$ -	\$ -	\$ -	\$ (326,398)	\$ -	\$ -	\$ 1,317,559	\$ -	\$ 1,430,031	\$ -	\$ -	\$ -	\$ 1,171,349	\$ 3,592,541	\$ 4,685,394		
3.5	M	8590	0000	PA Home to School Transportation																		
3.6	S	8590	2600	PA Expanded Learning Opportunities Program (TK/K-6)	\$ 844,781	\$ 844,781	\$ 1,520,606	\$ 1,520,606	\$ 1,520,606	\$ 1,520,606	\$ 1,520,606	\$ 1,520,606	\$ 1,520,606	\$ 1,520,606	\$ 1,520,606	\$ 1,520,606	\$ 1,520,604	\$ 16,895,620	\$ 16,895,620			
3.7	S	8590	6546	PA Mental Health-Related Services	\$ 71,589	\$ 71,589	\$ 128,861	\$ 128,861	\$ 128,861	\$ 128,861	\$ 128,861	\$ 124,782	\$ 124,782	\$ 124,782	\$ 124,782	\$ 124,782	\$ 145,174	\$ 1,431,785	\$ 1,431,785			
3.8	S	8590	6547	PA SpEd Early Intervention Preschool Grant	\$ 58,178	\$ 58,178	\$ 104,720	\$ 104,720	\$ 104,720	\$ 104,720	\$ 104,720	\$ 116,648	\$ 116,648	\$ 116,648	\$ 116,648	\$ 116,648	\$ 57,004	\$ 1,163,552	\$ 1,163,552			
3.9	S	8590	6770	PA Arts and Music in Schools (AMS) - (Prop 28)	\$ 165,449	\$ 165,449	\$ 297,809	\$ 297,809	\$ 297,809	\$ 297,809	\$ 297,809	\$ 298,282	\$ 298,282	\$ 298,282	\$ 298,282	\$ 298,282	\$ 298,282	\$ 298,284	\$ 3,311,355	\$ 3,311,355		
3.10	S	8590	7399	PA LCFF Equity Multiplier	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,304	\$ 98,304	\$ 98,304	\$ 98,304	\$ 98,304	\$ 98,304	\$ 102,672	\$ 495,888	\$ 495,888		
3.11	O	8590	7690	STRS On-Behalf - Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,217,809	\$ 14,217,809	\$ 14,217,809		
3.12	A	Multiple		Other State	\$ 690,145	\$ 129,829	\$ 3,572,365	\$ 373,771	\$ 1,649,048	\$ 233,692	\$ 860,847	\$ 560,912	\$ 1,359,125	\$ 42,962	\$ (7,038,928)	\$ 8,048,378	\$ 8,048,378	\$ 10,482,146	\$ 10,482,146			
3.13	M	8520&8590	Multiple	Other State (One-Time Funding)	\$ -	\$ -	\$ -	\$ -	\$ 3,961,403	\$ -	\$ -	\$ -	\$ -	\$ 1,320,467	\$ -	\$ -	\$ -	\$ -	\$ 5,281,870	\$ 5,281,870		
8300-8599 TOTAL OTHER STATE REVENUE					\$ 1,830,142	\$ 1,269,826	\$ 5,624,361	\$ 6,060,772	\$ 4,559,131	\$ 2,285,688	\$ 4,230,402	\$ 4,040,001	\$ 4,947,778	\$ 1,743,671	\$ (4,880,306)	\$ 25,480,216	\$ 57,191,682	\$ 58,126,943				

		OTHER LOCAL REVENUE																
4.1	S	8792	SPED	PA Special Education - Pass Through	\$ 743,658	\$ 739,948	\$ 1,335,244	\$ 1,335,244	\$ 1,335,244	\$ 1,335,244	\$ 1,335,244	\$ 1,277,350	\$ 1,277,350	\$ 940,228	\$ 1,238,682	\$ 1,409,553	\$ 14,302,989	\$ 14,302,989
4.2	A	Multiple		Other Local	\$ 25,300	\$ 81,203	\$ 2,093,948	\$ 1,115,348	\$ (53,989)	\$ 555,209	\$ 572,524	\$ 2,274,212	\$ 2,001,963	\$ 867,716	\$ 716,764	\$ 2,498,667	\$ 12,748,865	\$ 12,748,865
8600-8799 TOTAL OTHER LOCAL REVENUE					\$ 768,958	\$ 821,151	\$ 3,429,192	\$ 2,450,592	\$ 1,281,255	\$ 1,890,453	\$ 1,907,768	\$ 3,551,562	\$ 3,279,313	\$ 1,807,944	\$ 1,955,446	\$ 3,908,220	\$ 27,051,854	\$ 27,051,854

OTHER FINANCING SOURCES																															
5.1	A	8900-8998	Transfers In & Other Sources	\$	-	\$	-	\$	59,300	\$	143,046	\$	-	\$	14,671	\$	-	\$	-	\$	1,407	\$	10,525	\$	130,787	\$	359,735	\$	261,573		
8900-8998 TOTAL OTHER FINANCING SOURCES				\$	-	\$	-	\$	59,300	\$	143,046	\$	-	\$	14,671	\$	-	\$	-	\$	-	\$	1,407	\$	10,525	\$	130,787	\$	359,735	\$	261,573

8000-8998 TOTAL REVENUE					\$ 9,204,825	\$ 9,584,866	\$ 28,156,683	\$ 19,999,465	\$ 25,315,255	\$ 53,628,645	\$ 34,306,360	\$ 19,994,127	\$ 23,044,827	\$ 48,500,050	\$ 9,396,123	\$ 55,776,250	\$ 336,907,477	\$ 346,292,890
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SALARIES & BENEFITS																		
6.1	A	1000-1999		Certificated	\$ 10,182,977	\$ 11,153,475	\$ 11,305,533	\$ 11,305,388	\$ 11,885,364	\$ 11,436,575	\$ 12,224,955	\$ 11,670,934	\$ 11,651,042	\$ 11,928,706	\$ 11,839,679	\$ 14,295,474	\$ 140,880,103	\$ 136,929,829
6.2	A	2000-2999		Classified	\$ 1,970,468	\$ 4,520,783	\$ 4,517,596	\$ 4,679,862	\$ 4,632,321	\$ 4,371,975	\$ 4,773,831	\$ 4,405,977	\$ 4,350,998	\$ 5,074,507	\$ 4,567,708	\$ 7,584,603	\$ 55,450,630	\$ 55,974,933
6.3	A	3000-3999		Benefits	\$ 7,448,539	\$ 5,488,211	\$ 6,265,946	\$ 5,673,815	\$ 7,516,094	\$ 7,186,633	\$ 7,093,555	\$ 6,230,780	\$ 6,925,962	\$ 6,910,720	\$ 6,755,980	\$ 7,967,590	\$ 81,463,825	\$ 82,995,725
6.4	O	3101-3112	7690	STRS On-Behalf - Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,217,809	\$ 14,217,809	\$ 14,217,809
6.5	M	1000-3999		Salaries & Benefits (One-Time Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000-3999					\$ 19,601,984	\$ 21,162,468	\$ 22,089,075	\$ 21,659,065	\$ 24,033,779	\$ 22,995,182	\$ 24,092,342	\$ 22,307,691	\$ 22,928,002	\$ 23,913,934	\$ 23,163,368	\$ 44,065,476	\$ 292,012,367	\$ 290,118,296

OTHER EXPENDITURES																																				
7.1	A	4000-4999		Supplies	\$	422,509	\$	1,675,069	\$	2,652,033	\$	1,568,419	\$	720,887	\$	572,691	\$	719,074	\$	524,207	\$	608,863	\$	1,154,071	\$	948,735	\$	2,403,570	\$	13,970,127	\$	23,307,702				
7.2	A	5500-5599		Utilities	\$	64,299	\$	411,253	\$	524,543	\$	581,522	\$	490,326	\$	930,434	\$	453,875	\$	496,615	\$	548,404	\$	493,338	\$	550,796	\$	865,341	\$	6,410,743	\$	6,307,150				
7.3	A	5000-5999		Other Services (Excl. Utilities)	\$	4,416,207	\$	2,967,741	\$	2,590,111	\$	3,695,055	\$	3,029,785	\$	4,017,718	\$	3,298,743	\$	3,101,718	\$	4,707,076	\$	3,324,618	\$	3,088,761	\$	6,530,442	\$	44,767,975	\$	50,545,215				
7.4	A	6000-6999		Capital	\$	47,439	\$	430,587	\$	150,640	\$	367,164	\$	5,822	\$	9,704	\$	188,689	\$	40,674	\$	43,699	\$	24,779	\$	207,189	\$	425,418	\$	1,941,804	\$	2,749,954				
7.5	O	7200-7299		Pass Through Revenues	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-				
7.6	A	7000-7998		Transfers Out, Other Uses & Outgo	\$	9,226	\$	9,226	\$	16,606	\$	16,606	\$	16,606	\$	342,448	\$	81,505	\$	190,034	\$	449,499	\$	145,419	\$	540,392	\$	275,929	\$	2,093,496	\$	1,582,164				
7.7	M	4000-7998		Other Expenditures (One-Time Funding)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-				
4000-7998					TOTAL OTHER EXPENDITURES				\$	4,959,679	\$	5,493,875	\$	5,933,932	\$	6,228,765	\$	4,263,426	\$	5,872,995	\$	4,741,886	\$	4,353,248	\$	6,357,541	\$	5,142,223	\$	5,335,873	\$	10,500,700	\$	69,184,145	\$	84,492,185
1000-7998					TOTAL EXPENDITURES				\$	24,561,664	\$	26,656,344	\$	28,023,007	\$	27,887,830	\$	28,297,204	\$	28,868,177	\$	28,834,228	\$	26,660,939	\$	29,285,543	\$	29,056,157	\$	28,499,241	\$	54,566,176	\$	361,196,512	\$	374,610,481

ASSETS				Beginning Bal														Ending Balance														
8.1	NP	9111-9199		Other Cash Equivalents	\$	(358,729)	\$	-	\$	(1,886,503)	\$	1,716,107	\$	151,126	\$	23,580	\$	(53,328)	\$	111,793	\$	-	\$	(51,255)	\$	(171,828)	\$	(201,962)	\$	-	\$	(720,999)
8.2	NP	9200-9299		Receivables	\$	(26,612,378)	\$	1,949,444	\$	2,821,080	\$	4,891,091	\$	7,111,399	\$	202,294	\$	388,580	\$	528,414	\$	159,112	\$	25,162	\$	1,426,127	\$	5,787,383	\$	-	\$	(1,322,292)
8.3	NP	9300-9319		Temporary Loans / Due From	\$	(505,295)	\$	81,202	\$	73,815	\$	350,277	\$	(143,046)	\$	(1,388)	\$	1,388	\$	(4,799)	\$	151,969	\$	-	\$	(8,926)	\$	4,801	\$	-	\$	(0)
8.4	NP	9320-9499		Other Assets	\$	(3,525,517)	\$	66,108	\$	26,428	\$	46,334	\$	(3,127)	\$	16,792	\$	(11,347)	\$	14,480	\$	(45,616)	\$	(75,844)	\$	(15,899)	\$	8,497	\$	-	\$	(3,498,712)
8.5	M	92XX		Deferrals (Excl. Adj. & PY Recomp.)	\$	(15,103,563)	\$	15,103,563	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(13,548,117)	\$	(13,548,117)
9111-9499				TOTAL ASSETS (excluding cash 9110)	\$	(46,105,483)	\$	17,200,317	\$	1,034,820	\$	7,003,810	\$	7,116,353	\$	241,277	\$	325,293	\$	649,889	\$	265,465	\$	(101,937)	\$	1,229,474	\$	5,598,719	\$	(13,548,117)	\$	(19,090,120)

LIABILITIES & DEFERRED INFLOWS				Beginning Bal														Ending Balance																
9.1	NP	9500-9599		Payables	\$	17,923,001	\$	(15,155,523)	\$	(9,681)	\$	(1,416,680)	\$	(297,761)	\$	1,030,009	\$	(938,002)	\$	413,092	\$	(1,242,038)	\$	(79,244)	\$	(12,966)	\$	212,969	\$	-	\$	427,177		
9.2	NP	9650-9659		Unearned Revenue	\$	4,377,724	\$	-	\$	-	\$	(4,342,772)	\$	(34,953)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	387,826	\$	2,441,493	\$	-	\$	2,829,319
9.3	NP	9690-9699		Deferred Inflows of Resources	\$	3,071,713	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	3,071,713
9.4	M	95XX		Deferrals (Excl. Adj. & PY Recomp.)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
9500-9699				TOTAL CURRENT LIABILITIES	\$	25,372,438	\$	(15,155,523)	\$	(9,681)	\$	(5,759,452)	\$	(332,713)	\$	1,030,009	\$	(938,002)	\$	413,092	\$	(1,242,038)	\$	(79,244)	\$	374,860	\$	2,654,462	\$	-	\$	-	\$	6,328,209

OTHER ACTIVITY				Beginning Bal														Ending Balance															
10.1	NP	9793		Audit Adjustments	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	755,960	\$	-	\$	-	\$	-	\$	-	\$	-	\$	755,960	
10.2	NP	9795		Other Restatements	\$	(4,411,986)	\$	4,411,986	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
10.3	NP	7999		Expense Suspense	\$	1	\$	(1)	\$	29	\$	(29)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(17,245)	\$	17,829	\$	-	\$	585	
10.4	NP	8999		Revenue Suspense	\$	566,500	\$	2,109	\$	(568,609)	\$	-	\$	-	\$	17,331	\$	(17,331)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
10.5	NP	9910		Payroll Suspense	\$	3,427,172	\$	950,361	\$	(585,043)	\$	(566,630)	\$	706,540	\$	(662,264)	\$	712,963	\$	474,060	\$	(585,857)	\$	727,025	\$	(108,837)	\$	-	\$	4,489,491	\$	-	
10.6	NP	Multiple		Treasury Reconciling Items																											\$	-	
9111-9499				TOTAL OTHER ACTIVITY				\$	3,993,673	\$	952,468	\$	(1,153,623)	\$	(566,659)	\$	706,540	\$	(644,933)	\$	1,451,592	\$	474,060	\$	(585,857)	\$	709,781	\$	(91,007)	\$	-	\$	5,246,035

ENDING BALANCE SUBTOTAL Prior to Borrowing					\$	86,261,442	\$	71,348,762	\$	71,975,209	\$	69,718,691	\$	68,718,383	\$	92,219,302	\$	100,206,008	\$	93,036,682	\$	86,028,928	\$	107,786,936	\$	96,845,990	\$	84,507,947	\$	63,774,903
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BORROWING ACTIVITY				Beginning Bal		Ending Balance																										
11.1	M	9640		TRAN / TTF Principal Amounts		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
11.2	M	8660		TRAN / TTF Premium		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
11.3	M	5800		TRAN / TTF Issuance Cost & Interest		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
11.4	M	9135&9640		TRAN / TTF Repayment		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
11.5	M	9600-9619		Temporary Loans / Due To	\$	763,476	\$	939	\$	(181,189)	\$	(583,226)	\$	1,908	\$	(1,908)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	0	\$	-
11.6	M	9629-9649		Other Liabilities (Excluding TRANs)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL BORROWING ACTIVITY					\$	763,476	\$	939	\$	(181,189)	\$	(583,226)	\$	1,908	\$	(1,908)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	0	\$	-

TOTAL BEGINNING BALANCES (Excluding 9110) Prior Year Transactions					\$	(19,969,568)																									\$	(19,969,568)
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ENDING CASH BALANCE					9110	\$	87,025,857	\$	71,750,798	\$	71,391,983	\$	69,722,507	\$	68,716,475	\$	92,219,302	\$	100,206,008	\$	93,036,682	\$	86,028,928	\$	107,786,936	\$	96,845,990	\$	84,507,947	\$	84,507,947
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VISTA UNIFIED

2026-27 CASHFLOW

DocuSigned by:
Ana Machado
604374214D04448...
District's authorizing signature

UPDATE DATE				ACTUALS END BAL TO MONTH OF:				LEAD		BUSINESS UNIT		BUSINESS ADVISOR																						
6/15/2026				MAY 2025-26				68452		05100		A. Wilmot																						
				JULY		AUGUST		SEPTEMBER		OCTOBER		NOVEMBER		DECEMBER		JANUARY		FEBRUARY		MARCH		APRIL		MAY		JUNE		TOTAL July - June 30th		ADOPTED BUDGET MYP SY1 2026-27				
				BEGINNING BALANCE:		\$	84,507,947	\$	78,246,469	\$	52,782,148	\$	46,318,686	\$	41,528,098	\$	37,710,601	\$	74,018,418	\$	83,846,696	\$	75,630,556	\$	73,825,433	\$	96,218,239	\$	87,805,472					
LCFF SOURCES						\$	6,235,804	\$	6,235,804	\$	11,224,447	\$	11,224,447	\$	11,224,447	\$	11,224,447	\$	11,224,447	\$	11,224,447	\$	11,224,447	\$	11,224,447	\$	11,224,447	\$	124,716,078	\$	124,716,078			
1.1	S	8011		LCFF	\$	6,235,804	\$	6,235,804	\$	11,224,447	\$	11,224,447	\$	11,224,447	\$	11,224,447	\$	11,224,447	\$	11,224,447	\$	11,224,447	\$	11,224,447	\$	11,224,447	\$	124,716,078	\$	124,716,078				
1.2	S	8021-8046		Property Taxes	\$	535,921	\$	1,917,447	\$	642,444	\$	1,628,283	\$	8,530,316	\$	29,663,088	\$	14,974,562	\$	3,305,800	\$	2,762,093	\$	33,607,588	\$	5,287,392	\$	4,716,534	\$	107,571,466	\$	107,571,466		
1.3	S	8012		EPA	\$	-	\$	-	\$	7,096,407	\$	-	\$	-	\$	7,096,407	\$	-	\$	-	\$	7,096,407	\$	-	\$	-	\$	7,096,407	\$	28,385,627	\$	28,385,627		
1.4	S	8047		RDA Residual Balance & CRD	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	5,173,800	\$	-	\$	-	\$	-	\$	-	\$	5,173,800	\$	10,347,599	\$	10,347,599		
1.5	S	8096		Charter In Lieu Taxes	\$	-	\$	(1,120,722)	\$	(2,241,444)	\$	(1,494,296)	\$	(1,494,296)	\$	(1,494,296)	\$	(1,494,296)	\$	(1,494,296)	\$	(1,307,509)	\$	(1,307,509)	\$	(1,307,509)	\$	(3,922,526)	\$	(18,678,697)	\$	(18,678,697)		
1.6	S	8097		Special Education - Prop Tax Transfer	\$	-	\$	-	\$	-	\$	-	\$	459,242	\$	-	\$	-	\$	-	\$	459,242	\$	-	\$	-	\$	918,484	\$	1,836,968	\$	1,836,968		
1.7	A	Multiple		Other Revenue Sources	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-		
8000-8099				TOTAL LCFF SOURCES	\$	6,771,724	\$	7,032,529	\$	16,721,854	\$	11,358,434	\$	18,719,709	\$	46,489,646	\$	29,878,513	\$	13,035,951	\$	20,234,680	\$	43,524,526	\$	15,204,330	\$	25,207,145	\$	254,179,041	\$	254,179,041		
FEDERAL REVENUE																																		
2.1	A	8110		Impact Aid	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-		
2.2	S	8181&8182		Special Education	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-		
2.3	S/A	8285	9010 roll-up	Federal Pass Through	\$	-	\$	-	\$	-	\$	-	\$	177,888	\$	-	\$	-	\$	-	\$	177,888	\$	-	\$	-	\$	177,888	\$	533,663	\$	711,550		
2.4	S	8290	3010&3025	Title I - Fed Cash Mgmt System	\$	-	\$	-	\$	1,383,206	\$	-	\$	-	\$	1,383,206	\$	-	\$	-	\$	1,383,206	\$	-	\$	-	\$	1,383,206	\$	5,532,823	\$	5,532,823		
2.5	S	8290	4035	Title II - Fed Cash Mgmt System	\$	-	\$	-	\$	201,231	\$	-	\$	-	\$	201,231	\$	-	\$	-	\$	201,231	\$	-	\$	-	\$	201,231	\$	804,925	\$	804,925		
2.6	S	8290	4201&4203	Title III - Fed Cash Mgmt System	\$	-	\$	-	\$	221,626	\$	-	\$	-	\$	221,626	\$	-	\$	-	\$	221,626	\$	-	\$	-	\$	221,626	\$	886,502	\$	886,502		
2.7	A	Multiple		Other Federal	\$	29,731	\$	11,970	\$	36,166	\$	133,983	\$	58,947	\$	73,105	\$	178,901	\$	(6,049)	\$	45,047	\$	49,809	\$	83,659	\$	204,384	\$	899,652	\$	1,287,056		
2.8	M	8220&8290	Multiple	Other Federal (One-Time Funding)	\$	-	\$	-			\$	-	\$	-			\$	-	\$	-			\$	-	\$	-			\$	-	\$	-		
8100-8299				TOTAL FEDERAL REVENUE	\$	29,731	\$	11,970	\$	1,842,229	\$	133,983	\$	236,835	\$	1,879,167	\$	178,901	\$	(6,049)	\$	2,028,997	\$	49,809	\$	83,659	\$	2,188,334	\$	8,657,564	\$	14,798,379		
OTHER STATE REVENUE																																		
3.1	S	8311-8319	6500&6510	PA Sp. Ed. (SELPA Administrator & Infant)	\$	(33,575)	\$	(33,575)	\$	(60,436)	\$	(60,436)	\$	(60,436)	\$	(60,436)	\$	(60,436)	\$	(61,544)	\$	(61,544)	\$	(61,544)	\$	(61,544)	\$	(81,058)	\$	(696,563)	\$	(696,563)		
3.2	M	8311-8319		PA Recomputations CY & PY	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-		
3.3	S	8550		Mandate Block	\$	-	\$	-	\$	-	\$	-	\$	895,808	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	895,808	\$	895,808		
3.4	S	8560		Lottery	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,252,948	\$	-	\$	-	\$	1,252,948	\$	-	\$	1,252,948	\$	3,758,844	\$	5,011,792		
3.5	S	8590	0000	PA Home to School Transportation	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-		
3.6	S	8590	2600	PA Expanded Learning Opportunities Program (TK/K-6)	\$	842,274	\$	842,274	\$	1,516,092	\$	1,516,092	\$	1,516,092	\$	1,516,092	\$	1,516,092	\$	1,516,092	\$	1,516,092	\$	1,516,092	\$	1,516,092	\$	1,516,092	\$	16,845,471	\$	16,845,471		
3.7	S	8590	6546	PA Mental Health-Related Services	\$	70,570	\$	70,570	\$	127,026	\$	127,026	\$	127,026	\$	127,026	\$	127,026	\$	127,026	\$	127,026	\$	127,026	\$	127,026	\$	127,026	\$	1,411,395	\$	1,411,395		
3.8	S	8590	6547	PA SpEd Early Intervention Preschool Grant	\$	61,160	\$	61,160	\$	110,087	\$	110,087	\$	110,087	\$	110,087	\$	110,087	\$	110,087	\$	110,087	\$	110,087	\$	110,087	\$	110,087	\$	1,223,194	\$	1,223,194		
3.9	S	8590	6770	PA Arts and Music in Schools (AMS) - (Prop 28)	\$	147,853	\$	147,853	\$	266,135	\$	266,135	\$	266,135	\$	266,135	\$	266,135	\$	266,135	\$	266,135	\$	266,135	\$	266,135	\$	266,135	\$	2,957,061	\$	2,957,061		
3.10	S	8590	7399	PA LCFF Equity Multiplier	\$	25,282	\$	25,282	\$	45,508	\$	45,508	\$	45,508	\$	45,508	\$	45,508	\$	45,508	\$	45,508	\$	45,508	\$	45,508	\$	45,508	\$	505,639	\$	505,639		
3.11	O	8590	7690	STRS On-Behalf - Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	15,249,169	\$	15,249,169	\$	15,249,169		
3.12	A	Multiple		Other State	\$	72,165	\$	(346,136)	\$	176,900	\$	172,429	\$	270,139	\$	358,909	\$	941,337	\$	507,709	\$	233,738	\$	14,688	\$	436,821	\$	3,547,575	\$	6,386,274	\$	6,386,274		
3.13	M	8520&8590	Multiple	Other State (One-Time Funding)					\$	6,640,277							\$	2,213,426									\$	8,853,703	\$	8,853,703				
8300-8599				TOTAL OTHER STATE REVENUE	\$	1,185,727	\$	767,426	\$	2,181,312	\$	8,817,119	\$	3,170,360	\$	2,363,321	\$	4,198,697	\$	4,724,439	\$	2,237,042	\$	3,270,941	\$	2,440,126	\$	22,033,483	\$	57,389,995	\$	58,642,943		
OTHER LOCAL REVENUE																																		
4.1	S	8792	SPED	PA Special Education - Pass Through	\$	760,270	\$	760,270	\$	1,368,485	\$	1,368,485	\$	1,368,485	\$	1,368,485	\$	1,368,485	\$	1,368,485	\$	1,368,485	\$	1,368,485	\$	1,368,485	\$	1,368,485	\$	15,205,392	\$	15,205,392		
4.2	A	Multiple		Other Local	\$	(540,184)	\$	256,080	\$	58,947	\$	(227,090)	\$	158,480	\$	1,112,258	\$	785,635	\$	221,292	\$	596,232	\$	1,287,165	\$	637,785	\$	3,848,933	\$	8,195,532	\$	9,663,403		
8600-8799				TOTAL OTHER LOCAL REVENUE	\$	220,085	\$	1,016,350	\$	1,427,432	\$	1,141,395	\$	1,526,965	\$	2,480,743	\$	2,154,120	\$	1,589,777	\$	1,964,717	\$	2,655,651	\$	2,006,270	\$	5,217,418	\$	23,400,924	\$	24,868,795		
OTHER FINANCING SOURCES																																		
5.1	A	8900-8998		Transfers In & Other Sources	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	15,000	\$	-	\$	-	\$	15,000	\$	30,000	\$	30,000		
8900-8998				TOTAL OTHER FINANCING SOURCES	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	15,000	\$	-	\$	-	\$	15,000	\$	30,000	\$	30,000
8000-8998				TOTAL REVENUE	\$	8,207,268	\$	8,828,274	\$	22,172,827	\$	21,450,931	\$	23,653,869	\$	53,212,877	\$	36,410,231	\$	19,344,118	\$	26,480,436	\$	49,500,926	\$	19,734,385	\$	54,661,380	\$	343,657,524	\$	352,519,158		
SALARIES & BENEFITS																																		
6.1	A	1000-1999		Certificated	\$	9,780,350	\$	11,568,919	\$	11,256,629	\$	11,441,164	\$	11,611,504	\$	11,426,969	\$	11,370,189	\$	11,398,579	\$	11,497,944	\$	11,583,114	\$	11,611,504	\$	14,819,572	\$	139,366,437	\$	141,949,926		
6.2	A	2000-2999		Classified	\$	1,668,553	\$	4,621,063	\$	4,561,894	\$	4,650,647	\$	4,597,395	\$	4,508,642	\$	4,609,229	\$	4,745,316	\$	5,183,164	\$	4,774,901	\$	4,774,901	\$	8,017,336	\$	56,713,040	\$	59,168,534		
6.3	A	3000-3999		Benefits	\$	5,796,102	\$	6,027,261	\$	6,540,948	\$	6,104,314	\$	6,463,895	\$	6,472,457	\$	6,677,932	\$	6,746,423	\$	6,857,722	\$	6,720,739	\$	6,866,284	\$	8,218,993	\$	79,493,071	\$	85,614,508		
6.4	O	3101-3112	7690	STRS On-Behalf - Expense	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	15,249,169	\$	15,249,169	\$	15,249,169		
6.5	M	1000-3999		Salaries & Benefits (One-Time Funding)																								\$	-	\$	-			
1000-3999				TOTAL SALARIES & BENEFITS	\$	17,245,005	\$	22,217,243	\$	22,359,472	\$	22,196,125	\$	22,672,794	\$	22,408,068	\$	22,657,349	\$	22,890,319	\$	23,538,830	\$	23,078,754	\$	23,252,688	\$	46,305,070	\$	290,821,717	\$	301,982,137		

Budget, July 1
2025-26 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

37 68452 0000000
Form SIAA
H8B4F1HZ1D(2026-27)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	522,712.00	0.00	0.00	(781,546.00)				
Other Sources/Uses Detail					261,573.00	135,636.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	1,445.00	0.00	290,816.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(524,889.00)	490,730.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Budget, July 1
2025-26 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

37 68452 0000000
Form SIAA
H8B4F1HZ1D(2026-27)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	28,500.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

Budget, July 1
2025-26 Estimated Actuals
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FOR ALL FUNDS

37 68452 0000000
Form SIAA
H8B4F1HZ1D(2026-27)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	764.00	0.00						
Other Sources/Uses Detail					0.00	216,995.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					119,558.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								

Budget, July 1
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FOR ALL FUNDS

37 68452 0000000
Form SIAA
H8B4F1HZ1D(2026-27)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail Fund Reconciliation							0.00	0.00
TOTALS	524,921.00	(524,889.00)	781,546.00	(781,546.00)	381,131.00	381,131.00	0.00	0.00

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

37 68452 0000000
Form SIAB
H8B4F1HZ1D(2026-27)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	393,787.00	0.00	0.00	(811,670.00)				
Other Sources/Uses Detail					30,000.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	195,008.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(393,786.99)	616,662.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

37 68452 0000000
Form SIAB
H8B4F1HZ1D(2026-27)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	30,000.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

37 68452 0000000
Form SIAB
H8B4F1HZ1D(2026-27)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	393,787.00	(393,786.99)	811,670.00	(811,670.00)	30,000.00	30,000.00		

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):	16,111	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	18,358	18,292		
Charter School				
Total ADA	18,358	18,292	0.4%	Met
Second Prior Year (2024-25)				
District Regular	17,500	17,544		
Charter School				
Total ADA	17,500	17,544	N/A	Met
First Prior Year (2025-26)				
District Regular	16,979	16,989		
Charter School		0		
Total ADA	16,979	16,989	N/A	Met
Budget Year (2026-27)				
District Regular	16,725			
Charter School	0			
Total ADA	16,725			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

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	18,671	18,483		
Charter School				
Total Enrollment	18,671	18,483	1.0%	Not Met
Second Prior Year (2024-25)				
District Regular	18,217	18,054		
Charter School				
Total Enrollment	18,217	18,054	0.9%	Met
First Prior Year (2025-26)				
District Regular	17,826	17,659		
Charter School				
Total Enrollment	17,826	17,659	0.9%	Met
Budget Year (2026-27)				
District Regular	17,265			
Charter School				
Total Enrollment	17,265			

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	17,252	18,483	
Charter School		0	
Total ADA/Enrollment	17,252	18,483	93.3%
Second Prior Year (2024-25)			
District Regular	16,852	18,054	
Charter School	0		
Total ADA/Enrollment	16,852	18,054	93.3%
First Prior Year (2025-26)			
District Regular	16,499	17,659	
Charter School			
Total ADA/Enrollment	16,499	17,659	93.4%
Historical Average Ratio:			93.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.9%

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	16,111	17,265		
Charter School	0			
Total ADA/Enrollment	16,111	17,265	93.3%	Met
1st Subsequent Year (2027-28)				
District Regular	15,650	16,782		
Charter School				
Total ADA/Enrollment	15,650	16,782	93.3%	Met
2nd Subsequent Year (2028-29)				
District Regular	15,224	16,312		
Charter School				
Total ADA/Enrollment	15,224	16,312	93.3%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	17,024.95	16,759.71	16,343.73	15,945.37
b. Prior Year ADA (Funded)		17,024.95	16,759.71	16,343.73
c. Difference (Step 1a minus Step 1b)		(265.24)	(415.98)	(398.36)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(1.56%)	(2.48%)	(2.44%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		244,912,103.00	252,342,073.00	252,682,615.00
b1. COLA percentage		2.30%	4.31%	3.30%
b2. COLA amount (proxy for purposes of this criterion)		5,632,978.37	10,875,943.35	8,338,526.30
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.30%	4.31%	3.30%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		.74%	1.83%	.86%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-0.26% to 1.74%	0.83% to 2.83%	-0.14% to 1.86%

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)	114,484,529.00	117,919,065.00	121,456,637.00	125,100,336.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	262,877,044.00	271,020,770.00	272,316,677.00	274,062,927.00
District's Projected Change in LCFF Revenue:		3.10%	.48%	.64%
LCFF Revenue Standard		-0.26% to 1.74%	0.83% to 2.83%	-0.14% to 1.86%
Status:		Not Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

LCFF calculation based on proposed COLA increases from the Governor's budget proposal.

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.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio	
Fiscal Year	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)	176,701,259.44	206,715,395.91	85.5%	
Second Prior Year (2024-25)	183,405,628.99	204,081,576.39	89.9%	
First Prior Year (2025-26)	182,085,835.00	204,403,599.00	89.1%	
Historical Average Ratio:			88.1%	
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District's Reserve Standard Percentage (Criterion 10B, Line 4):		3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):		85.1% to 91.1%	85.1% to 91.1%	85.1% to 91.1%

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 of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)		
Budget Year (2026-27)	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2026-27)	186,137,474.00	209,789,176.00	88.7%	Met
1st Subsequent Year (2027-28)	185,059,566.00	206,796,981.00	89.5%	Met
2nd Subsequent Year (2028-29)	188,924,294.00	210,176,512.00	89.9%	Met

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

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

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

Explanation:
(required if NOT met)

6. **CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	.74%	1.83%	.86%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.26% to 10.74%	-8.17% to 11.83%	-9.14% to 10.86%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.26% to 5.74%	-3.17% to 6.83%	-4.14% to 5.86%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2025-26)	14,516,771.00		
Budget Year (2026-27)	14,798,379.00	1.94%	No
1st Subsequent Year (2027-28)	14,375,672.00	(2.86%)	No
2nd Subsequent Year (2028-29)	13,990,648.00	(2.68%)	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2025-26)	58,126,943.00		
Budget Year (2026-27)	58,642,943.00	.89%	No
1st Subsequent Year (2027-28)	47,235,256.00	(19.45%)	Yes
2nd Subsequent Year (2028-29)	47,378,707.00	.30%	No

Explanation:
(required if Yes)

Removal of one-time revenues.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2025-26)	27,051,854.00		
Budget Year (2026-27)	24,868,795.00	(8.07%)	Yes
1st Subsequent Year (2027-28)	25,594,773.00	2.92%	No
2nd Subsequent Year (2028-29)	26,327,973.00	2.86%	No

Explanation:
(required if Yes)

The district does not have the practice of budgeting for those values that can fluctuate from year-to-year such as donations, settlements or one-time revenues.

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

First Prior Year (2025-26)	23,319,401.00		
Budget Year (2026-27)	14,191,372.00	(39.14%)	Yes
1st Subsequent Year (2027-28)	13,141,861.00	(7.40%)	Yes
2nd Subsequent Year (2028-29)	12,753,062.00	(2.96%)	No

Explanation:

(required if Yes)

The district recognizes that investments made in the 2025-26 school year, such as technology purchases and curriculum are not recognized as common budgetary expense in future years.

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

First Prior Year (2025-26)	56,858,110.13		
Budget Year (2026-27)	49,588,053.00	(12.79%)	Yes
1st Subsequent Year (2027-28)	44,810,742.00	(9.63%)	Yes
2nd Subsequent Year (2028-29)	45,792,503.00	2.19%	No

Explanation:

(required if Yes)

Some investments made in the 2025-26 school year reflect use of one time dollars expiring June 2026.

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
----------------------------	--------	--------------------------------------	--------

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

First Prior Year (2025-26)	99,695,568.00		
Budget Year (2026-27)	98,310,117.00	(1.39%)	Met
1st Subsequent Year (2027-28)	87,205,701.00	(11.30%)	Not Met
2nd Subsequent Year (2028-29)	87,697,328.00	.56%	Met

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

First Prior Year (2025-26)	80,177,511.13		
Budget Year (2026-27)	63,779,425.00	(20.45%)	Not Met
1st Subsequent Year (2027-28)	57,952,603.00	(9.14%)	Not Met
2nd Subsequent Year (2028-29)	58,545,565.00	1.02%	Met

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

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

- 1a. STANDARD 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.

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

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

Removal of one-time revenues.

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

The district does not have the practice of budgeting for those values that can fluctuate from year-to-year such as donations, settlements or one-time revenues.

- 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.

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

The district recognizes that investments made in the 2025-26 school year, such as technology purchases and curriculum are not recognized as common budgetary expense in future years.

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

Some investments made in the 2025-26 school year reflect use of one time dollars expiring June 2026.

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?

- 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)

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)

354,479,920.00

b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

--

3% Required
Minimum Contribution
(Line 2c times 3%)

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

354,479,920.00

10,634,397.60

10,795,100.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:

(required if NOT met
and Other is marked)

8. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² 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)	17,805,001.30	18,559,890.53	18,738,178.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	23,344,962.81	30,378,165.45	20,119,926.18
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(8.15)	(8.50)	(9.11)
e. Available Reserves (Lines 1a through 1d)	41,149,955.96	48,938,047.48	38,858,095.07
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	356,100,026.05	371,248,419.38	374,763,562.59
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)	356,100,026.05	371,248,419.38	374,763,562.59
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	11.6%	13.2%	10.4%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.9%	4.4%	3.5%

¹Available 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.

²A 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	Total Unrestricted	Deficit Spending Level	Status
	Unrestricted Fund Balance	Expenditures	(If Net Change in	
	(Form 01, Section E)	and Other Financing Uses (Form 01, Objects 1000-7999)	Unrestricted Fund Balance is negative, else N/A)	
Third Prior Year (2023-24)	7,599,254.36	206,730,012.65	N/A	Met
Second Prior Year (2024-25)	(4,112,812.00)	204,132,185.19	2.0%	Met
First Prior Year (2025-26)	(11,674,850.00)	204,524,564.00	5.7%	Not Met
Budget Year (2026-27) (Information only)	(11,804,465.00)	209,789,176.00		

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)

9. CRITERION: Fund and Cash Balances

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

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4): 16,146

District's Fund Balance Standard Percentage Level: 1.0%

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2023-24)	46,224,948.62	49,418,760.82	N/A	Met
Second Prior Year (2024-25)	49,506,172.82	57,316,956.32	N/A	Met
First Prior Year (2025-26)	44,679,211.18	53,960,104.18	N/A	Met
Budget Year (2026-27) (Information only)	42,285,254.18			

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2026-27)	88,083,551.00	Met

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

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

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

Explanation:
(required if NOT met)

10. **CRITERION: Reserves**

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

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

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	16,111	15,650	15,224
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes
2. If you are the SELPA AU and are excluding special education pass-through funds:
- a. Enter the name(s) of the SELPA(s): _____

	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)	369,729,089.00	363,766,995.00	369,351,986.00
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)	369,729,089.00	363,766,995.00	369,351,986.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	11,091,872.67	10,913,009.85	11,080,559.58
6.	Reserve Standard - by Amount (\$90,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	11,091,872.67	10,913,009.85	11,080,559.58

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	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	18,486,454.00	18,188,350.00	11,080,560.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	8,567,185.18	873,141.18	724,509.18
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)	(9.23)	(16,750.27)	(16,750.27)
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	27,053,629.95	19,044,740.91	11,788,318.91
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.32%	5.24%	3.19%
District's Reserve Standard (Section 10B, Line 7):		11,091,872.67	10,913,009.85	11,080,559.58
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

- 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?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2025-26)	(65,461,348.00)			
Budget Year (2026-27)	(66,324,420.00)	863,072.00	1.3%	Met
1st Subsequent Year (2027-28)	(65,661,176.00)	(663,244.00)	(1.0%)	Met
2nd Subsequent Year (2028-29)	(65,529,853.00)	(131,323.00)	(.2%)	Met
1b. Transfers In, General Fund *				
First Prior Year (2025-26)	261,573.00			
Budget Year (2026-27)	30,000.00	(231,573.00)	(88.5%)	Not Met
1st Subsequent Year (2027-28)	0.00	(30,000.00)	(100.0%)	Not Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2025-26)	135,636.00			
Budget Year (2026-27)	0.00	(135,636.00)	(100.0%)	Not Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:

(required if NOT met)

The district does not anticipate transfers in for the subsequent years.

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

Explanation:

(required if NOT met)

The district does not anticipate transfers out for the budget nor subsequent years.

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

Project Information:

(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

1. Does your district have long-term (multiyear) commitments?

(If No, skip item 2 and Sections S6B and S6C)

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2026
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation	12	Fund 40 - special Reserve for Capital Outlay	Fund 40 - special Reserve for Capital Outlay	57,815,000
General Obligation Bonds	29	Fund 51 - Bond Interest & Redemption Fund	Fund 51 - Bond Interest & Redemption Fund	261,666,571
Supp Early Retirement Program	4	Fund 01 - General Fund	Fund 01 - General Fund	11,774,670
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

TOTAL:				331,256,241

Type of Commitment (continued)	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation	2,907,600	4,145,600	3,985,100	4,385,100
General Obligation Bonds	11,375,000	11,635,000	13,660,000	13,915,000
Supp Early Retirement Program	2,943,668	2,943,668	2,943,668	2,943,668
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	17,226,268	18,724,268	20,588,768	21,243,768
Has total annual payment increased over prior year (2025-26)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The district issued 2026 General Bond Series C from measure LL and 2026 Certificate of Participation in 2025-2026.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

- 1 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

- 2 For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

Yes

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

After the age of 65 and through the age of 68, the district contributes towards supplemental coverage costs up to the same dollar amount contributed through the age of 65 for certificated employees with 10 years or more of full time service.

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

Pay-as-you-go

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

Self-Insurance Fund Governmental Fund

0

0

4. OPEB Liabilities

a. Total OPEB liability

35,949,332.00

b. OPEB plan(s) fiduciary net position (if applicable)

0.00

c. Total/Net OPEB liability (Line 4a minus Line 4b)

35,949,332.00

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

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

2,580,130.00

2,680,130.00

2,780,130.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

1,959,085.00

2,060,075.00

2,160,075.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

1,620,543.00

1,691,207.00

1,724,302.00

d. Number of retirees receiving OPEB benefits

302.00

322.00

337.00

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 57A) (If No, skip items 2-4)

Yes

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

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

0.00

b. Unfunded liability for self-insurance programs

0.00

4. Self-Insurance Contributions

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

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

6,868,980.00

7,249,216.00

7,366,818.00

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

6,868,980.00

7,249,216.00

7,366,818.00

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	1,170.95	1,180.61	1,165.61	1,155.61

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Oct 16, 2025

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

Yes

If Yes, date of Superintendent and CBO certification:

Oct 10, 2025

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

Yes

If Yes, date of budget revision board adoption:

Nov 27, 2025

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2026-27)

(2027-28)

(2028-29)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

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

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

Certificated (Non-management) 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

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:

--	--	--

--

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

Certificated (Non-management) - Other

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

The district negotiated a three year agreement with its bargaining units, which has been captured in our 2026-27 budget projection as well as the

Multiyear projections.

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	901.01	1,075.19	1,050.10	1,025.10

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Dec 11, 2025

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

Yes

If Yes, date of Superintendent and CBO certification:

Dec 05, 2025

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

Yes

If Yes, date of budget revision board adoption:

Jan 29, 2026

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2026-27)

(2027-28)

(2028-29)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

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

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

Classified (Non-management) 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

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:

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

Classified (Non-management) Step and Column Adjustments

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

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

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

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

Classified (Non-management) - Other

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

The district negotiated a three year agreement with its bargaining units, which has been captured in our 2026-27 budget projection as well as the

multiyear projections

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	109.10	107.00	103.00	103.00

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

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)
Yes	Yes	Yes
661,874	955,293	0
2.0%	2.0%	Reopener

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

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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)

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)

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)

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 25, 2026

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

SACS Web System - SACS V15
6/17/2026 8:42:07 PM

37-68452-0000000

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

Vista Unified

San Diego County

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

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

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

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

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, and 3318. **Passed**

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Warning) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	6500	8311	(\$696,563.00)
Explanation: The district disperses special education revenue to one of the charter schools under its fiscal oversight.			

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327) for the following funds by resources: **Exception**

FUND	RESOURCE	Pass-through Revenues	Transfers of Pass-through Revenues	Difference
11	3905	\$0.00	\$511,905.00	(\$511,905.00)
Explanation: The district operates as an administrative agent for this program.				
11	3913	\$0.00	\$312,208.00	(\$312,208.00)
Explanation: The district operates as an administrative agent for this program.				
11	3926	\$0.00	\$130,284.00	(\$130,284.00)
Explanation: The district operates as an administrative agent for this program.				
11	7810	\$0.00	\$67,000.00	(\$67,000.00)
Explanation: The district operates as an administrative agent for this program.				

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

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**

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.GO.BONDS.9661		\$220,808,571.00
DEBT.GOV.PENSION.LIAB.9663		\$233,484,260.00
DEBT.GOV.OPEB.9664		\$26,842,459.00
DEBT.GOV.COMP.ABS.9665		\$1,913,500.00
DEBT.GOV.COPS.9666		\$34,360,000.00
DEBT.GOV.REV.BONDS.9668		\$47,455.00
DEBT.GOV.OTH.DEBT.9669		\$14,718,000.00

DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. **Passed**

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

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6/17/2026 8:41:39 PM

37-68452-0000000

Budget, July 1
Budget 2026-27
Technical Review Checks
Phase - All
Display - All Technical Checks

Vista Unified

San Diego County

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

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

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

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, and 3318. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAID-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	6500	8311	(\$696,563.00)

Explanation: The district disperses special education revenue to one of the charter schools under its fiscal oversight.

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327) for the following funds by resources: **Exception**

FUND	RESOURCE	Pass-through Revenues	Transfers of Pass-through Revenues	Difference
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Explanation: The district operates as an administrative agent for this program.				
11	3913	\$0.00	\$312,208.00	(\$312,208.00)
Explanation: The district operates as an administrative agent for this program.				
11	3926	\$0.00	\$130,284.00	(\$130,284.00)
Explanation: The district operates as an administrative agent for this program.				

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

CB-BALANCE-ABOVE-MIN - (Warning) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). **Passed**

CB-BUDGET-CERTIFY - (Fatal) - In Form CB, the district checked the box relating to the required budget certifications. **Passed**

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. **Passed**

BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided. **Passed**

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) **Exception**
Explanation: The district adopts its own cashflow format.

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided. **Passed**

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. **Passed**

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided. **Passed**